सत्यमेव जयते

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

For the year ended 31 March 2014

Government of Uttar Pradesh

Report No. 3 of the year 2015

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Comptroller and Auditor General of India
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PREFACE

This Report for the year ended March 2014 has been prepared for submission to the Governor of Uttar Pradesh under Article 151 of the Constitution of India.

The Report contains significant results of the performance audit and/or compliance audit of the Departments of the Government of Uttar Pradesh under the General and Social Sector Services/ Economic Services including Departments of Agriculture, Higher Education, Home, Information and Public Relation, Irrigation, Labour, Medical Education and Training, Medical Health and Family Welfare, Minor Irrigation, Public Works, Revenue and Sports.

The instances mentioned in this Report are those, which came to notice in the course of test audit for the period 2013-14 as well as those which came to notice in earlier years, but could not be reported in the previous Audit Reports; instances relating to the period subsequent to 2013-14 have also been included, wherever necessary.

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

OVERVIEW

This Report of the Comptroller and Auditor General of India on General and Social Sectors for the year ending 31 March 2014 includes three reviews and three long paragraphs dealing with the results of performance audit of selected programmes and departments as well as audit of the financial transactions of the Government departments/autonomous bodies, societies etc. A summary of the important audit findings is given below.

1 Performance Audits

Performance audit is undertaken to ensure whether the Government programmes have achieved the desired objectives at the minimum cost and the intended benefits have accrued to the targeted beneficiaries.

1.1 Flood Control

The State of Uttar Pradesh, covering an area of 240.93 lakh ha, has seven river basins *viz.* Ganga, Gandak, Gomti, Ghaghra, Ramganga, Son and Yamuna in which 38 districts are prone to recurring floods.

Major audit findings relating to performance audit of Flood Control are discussed below:

- Financial management was inadequate as against the budgetary provisions of ₹ 3,938.11 crore only ₹ 2,452.17 crore (62 *per cent*) was spent while ₹ 1,485.94 crore (38 *per cent*) was surrendered.

(Paragraph 2.1.7.2)

- The Government of Uttar Pradesh did not prepare the required long range basin-wise and region-wise master plans. Various structural and non-structural measures for long term flood control as suggested by *Rashtriya Barh Ayog*; Ganga Flood Control Commission; Central Water Commission; and Planning Commission, Government of India were not adopted.

(Paragraphs 2.1.8, 2.1.8.1 & 2.1.8.2)

- Flood control works, mainly anti-erosion works, were planned without conducting any detailed and holistic hydrological and morphological studies, which led to execution of anti-erosion works repeatedly on the same/adjacent sites.

(Paragraph 2.1.8.4)

- During 2009-13, the State suffered losses/damages due to floods ranging between ₹ 117.87 crore and ₹ 3,259.53 crore.

(Paragraph 2.1.8.5)

- Only 341 (42 *per cent*) out of 805 approved projects were taken up. Sixty nine *per cent* of the projects, taken up in 11 test-checked districts, were incomplete for period upto 11 years from the date of sanction of the projects.

(Paragraphs 2.1.10.1 & 2.1.10.2)

- The department did not build the capacity for management of floods by imparting specialised training to the officers/staff and by adopting new technologies; and

(Paragraph 2.1.14)

- The monitoring mechanism was inadequate and was unable to oversee the execution of flood management works.

(Paragraph 2.1.16)

1.2 Command Area Development Programme-Sharda Sahayak

The Command Area Development (CAD) Programme, started (1974) by GoI with the objective of bridging the gap between irrigation potential created and that utilised; to enhance agricultural production and productivity and to improve socio-economic status of the farmers, was restructured and renamed as 'Command Area Development and Water Management Programme' (CADWMP) in February 2004. Presently, under CADWMP, two command areas namely Sharda Sahayak and Ram Ganga are in operation in the State. Of these, performance audit of Sharda Sahayak was conducted to evaluate the effectiveness in implementation of the programme.

Major audit findings noticed during Performance Audit on Command Area Development Programme-Sharda Sahayak:

- Against the norm of 20 *per cent,* the establishment expenditure was 100 *per cent* of the total 'On Farm Development' (OFD) works expenditure.

(Paragraph 2.2.2.2)

- Planning was not undertaken for conjunctive use of surface and ground water, rehabilitation of Minor Irrigation tanks *etc.*

(Paragraph 2.2.3.2)

- Provision was not made for maintenance and repair of constructed assets, resulting in damage of 24,525.52 km unlined field channels, 4,202.34 km lined field channels and 2,723.06 km field drains, requiring ₹ 489.26 crore for repairs.

(Paragraph 2.2.4.4)

- Actual availability of water for irrigation under Sharda Sahayak Canal system was about 60 *per cent* less than the designed capacity.

(Paragraph 2.2.4.10)

- The objectives of the programme were not achieved as the gap between irrigation potential created (32.87 lakh ha) and utilised (9.10 lakh ha) was 72 *per cent* (23.77 lakh ha) in two major canal projects of the command area during 2009-14, reducing the likelihood of increase of agricultural production and productivity and betterment of socio-economic status of the farmers.

(Paragraph 2.2.5)

1.3 State Agriculture Universities in Faizabad and Meerut

Under the UP *Krishi Evam Prodyogik Vishwavidyalaya Adhiniyam*, 1958, Narendra Deva University of Agriculture & Technology (NDUAT), Faizabad and Sardar Vallabhbhai Patel University of Agriculture & Technology (SVPUAT), Meerut were established to achieve the goal of educating people, carrying out research works and development of agriculture technology to reduce the gaps in crop yield through focused interventions, by increasing agricultural productivity and production.

Performance Audit of NDUAT and SVPUAT for the period 2009-14 revealed the following deficiencies:

- Though ₹ 963.33 crore was spent during 2009-14 in NDUAT and SVPUAT, the universities neither maintained the main cash book nor reconciled its balances with banks. The annual accounts of NDUAT (2011-14) and SVPUAT (2013-14) were also not prepared.

(Paragraphs 2.3.7 & 2.3.14)

- Four courses, running in four constituent colleges of NDUAT, were not approved by the Chancellor of the University, as required.

(Paragraph 2.3.8.1)

- Teaching was affected due to shortage of academic staff in NDUAT and SVPUAT during 2009-14. The enrolment of students was low as compared to intake capacities and drop-out percentage was high in NDUAT. Also, 95 *per cent* students in NDUAT and 92 *per cent* in SVPUAT did not get placements during 2009-14.

(Paragraphs 2.3.8.2, 2.3.8.4, 2.3.8.5, 2.3.15.1 & 2.3.15.4)

- Large number of projects were incomplete (March 2014) in both the Universities. No research activities were taken up at Crop Research Stations in NDUAT. The Cattle Research Project was also closed midway in SVPUAT.

(Paragraphs 2.3.9.1, 2.3.9.3, 2.3.16.1 & 2.3.16.2)

- Large number of breeder and foundation seeds of notified varieties were not under production. Further, large number of developed varieties of crop seeds were neither notified nor patented. Seeds were also sold as grains, resulting in loss of ₹ 2.57 crore.

(Paragraphs 2.3.9.4, 2.3.9.5, 2.3.16.3 & 2.3.16.4)

- Community Radio Station was not functional in NDUAT. The Soil and Water Testing Laboratories, Mobile Diagnostic-Cum-Exhibition Unit and Bio-control Units were non-functional in both the Universities.

(Paragraphs 2.3.10.3, 2.3.10.4, 2.3.10.5, 2.3.17.3 & 2.3.17.4)

1.4 Management of Combined Pre-Medical Test and Fund

Combined Pre-Medical Test is conducted for admission to graduate medical courses every year. One of the Universities of the State is nominated by the Chancellor and the Government outlines the procedures to be adopted by the selected University for holding the Test every year. The Government framed CPMT Fund Rules in 1998 and the fund was created out of the savings from the fee realised from the candidates. A review of the last five Tests revealed the following:

- None of the Universities selected for test-check, provided Test related records to audit. Similarly, Principal Secretary, Medical Education Department denied access to records related to selection of Universities and maintenance of CPMT fund on the pretext of its confidentiality. Thirty *per cent* of audit queries remained un-replied.

(Paragraph 2.4.1.4)

- There were instances of funds not being transferred in CPMT Fund (₹ 150.90 lakh) and expenditure amounting to ₹ 50.99 lakh was incurred on activities not related with conduct of Test. Honorarium of ₹ 7.59 lakh was paid to ineligible employees and also on the occasions like Holi and Deepawali. The Universities paid honorarium in excess of the prescribed norms amounting to ₹ 17.10 lakh. There were also instances of levy of additional cost on sale of information booklets by the Universities.

(Paragraphs 2.4.2.1 & 2.4.2.2 (a))

- Five hundred forty ineligible candidates were allowed to take the CPMT-2013. In CPMT-2011, Biometric system was not implemented and all confidential and Test related records were weeded out within six months from the date of declaration of the results.

(Paragraphs 2.4.2.2 (b), (c) & 2.4.2.3 (a))

- The maintenance of records in respect of Registration and Security fee was inadequate. Due to absence of records the amount collected/refunded to the students and its utilisation could not be ascertained.

(Paragraph 2.4.2.3 (c))

1.5 Laptops and Tablets: Procurement and Free Distribution to Students

With a view to keep students abreast with technology, the GoUP decided (March 2012) to distribute laptops and tablets, free of cost, to them. Laptops were to be distributed to those who had passed class XII examination in 2012 and were pursuing higher education. The tablets were to be distributed to those

who had passed class X examination in 2012 and were pursuing education in class XI/Industrial Training Institutes/Polytechnics or where minimum qualification was having passed Class X. The following deficiencies were noticed in audit:

- The Government made excessive provisions of funds. During 2012-14, ₹ 2,020.85 crore lapsed and ₹ 598.33 crore was lying unspent in PLA.

(Paragraphs 2.5.6.1 & 2.5.6.3)

- The class X passed students were deprived of the intended benefits of the tablets despite sufficient budget provisions. Wasteful expenditure of ₹ 60.05 lakh was incurred on procurement process of 26.62 lakh tablets.

(Paragraph 2.5.6.2)

- In Aligarh, Allahabad and Banda districts, where the functions were presided over by the Hon'ble Chief Minister, excess expenditure of ₹ 2.97 crore was incurred against the prescribed limit under the head of administrative expenses. In six test-checked districts, liability of ₹ 6.25 crore under administrative expenses was created.

(Paragraphs 2.5.6.4 & 2.5.6.5)

- Against 18.90 lakh estimated class XII passed students, only 14.81 lakh laptops were purchased and only 14.35 lakh were distributed, resulting in 4.55 lakh eligible students being denied the benefits of laptop.

(Paragraph 2.5.6.6 (a))

- During joint physical verification, 215 laptops worth ₹ 41 lakh, were found short in four test-checked districts (Aligarh, Azamgarh, Bijnore and Moradabad) and 52 laptops (₹ 9.91 lakh) were stolen/missing in Allahabad district.

(Paragraph 2.5.6.6. (b))

- Post distribution verification by the Director, Secondary Education/Technical Education and the Head of the Institutions was not done in any of 15 test–checked districts and verification by DLC was not done in five test-checked districts.

(Paragraph 2.5.6.7)

- State level Web Monitoring System was not being used optimally. The mechanism put in place to assess and ensure the use of distributed laptops was weak and largely not followed by those responsible for it.

(Paragraph 2.5.7)

1.6 Labour Cess: Assessment, Levy, Collection, Remission and Utilisation

GoUP constituted (November 2009) the UP Building and Other Construction Workers Welfare Board (BOCW) headed by the Principal Secretary, Labour,

GoUP and eleven members. BOCW was responsible for assessment, levy, collection and utilization of cess; registration of employers of workers; and registration of workers etc. Audit noticed that:

- There was accumulation of ₹ 1,157.87 crore (March 2014) in two bank accounts due to low utilisation of funds on safety, health and welfare measures. BOCW did not even prepare the receipt and payment accounts, income and expenditure account, balance sheet and cash book for 2009-14. The periodical reconciliation of the balances with the banks was also not done, rendering the balances unauthenticated.

(Paragraph 2.6.6)

- The Department neither had any institutional mechanism in place to interact/coordinate with entities nor had any collated information/robust database of construction sites. It also did not carry out the required surveys, studies *etc*.

(Paragraph 2.6.7.1)

- In test-check of eight districts, only 378 inspections were carried out during 2009-14 and neither any time schedule was drawn nor targets were fixed for such inspections by each inspector.

(Paragraph 2.6.8)

- Out of 12,514 registered employers in the eight test–checked districts, only 18 Assessment Orders in Kanpur under Section 5 of the Cess Act were issued. In the remaining districts no Assessment Orders were issued.

(Paragraph 2.6.9.1)

- The collection of labour cess during 2009-14 was only ₹ 1,140 crore. Due to lack of comprehensive systems/processes in place to collect and collate comprehensive information regarding sites of construction works, employers and number of workers and cost of construction works, BOCW remained unaware of the total cess to be collected and the receipts thereagainst.

(Paragraph 2.6.9.2)

2 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 have also been reported. The major observations relate to:

- Fraud and detection of fraud;
- Non-compliance with rules and regulations;
- Audit against propriety and cases of expenditure without adequate justification; and
- Failure of oversight and administrative control.

2.1 Fraud and detection of fraud

Audit of financial transactions, test-checked in some departments of the Government and their field functionaries showed instance of fraudulent payments as discussed below:

Non-observance of duties and responsibilities by the Drawing and Disbursing Officer, as envisaged in financial rules, led to fraudulent disbursal of pay and pay arrears of ₹ 21.93 lakh.

(Paragraph 3.1.1)

2.2 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 also helps in maintaining financial discipline. Some of the audit findings on non-compliance with rules and regulations are discussed below:

Non-adherence to the financial rules and the Government orders for levy of centage charges led to loss of ₹ 4.36 crore, till October 2014, to the Government.

(Paragraph 3.2.3)

Non-execution of the agreement for the supply of water for non-irrigation purposes as envisaged in the water policy, led to loss of ₹ 42.28 crore to the Government.

(Paragraph 3.2.5)

2.3 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 discussed below:

An avoidable expenditure of ₹ 2.10 crore was incurred on 5,000 Kilowatt as demand charges which otherwise would have been only ₹ 53 lakh.

(Paragraph 3.3.3)

Construction of retaining wall without any justification led to wasteful expenditure of ₹ 17.17 crore.

(Paragraph 3.3.4)

2.4 Failure of oversight and administrative control

The Government has an obligation to improve the quality of life of the people, work towards fulfillment of goals in 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:

Non-synchronization and commencement of construction work of Lower Rohini Dam without obtaining the Government of India's approval, under the Forest Conservation Act, led to unfruitful expenditure of ₹ 157.80 crore.

(Paragraph 3.4.8)

Due to delay in ascertaining the feasibility of recharge pits, constructed under Bundelkhand Package, in Banda and Hamirpur districts, ₹ 3.03 crore spent on their construction during 2010-11 to 2012-13 was rendered unfruitful.

(Paragraph 3.4.9)

Non-completion of construction of by-pass road alongwith the construction of a bridge with its approaches, even after a lapse of six years, due to non-synchronisation of these works, resulted in unfruitful expenditure of ₹ 121.34 crore.

(Paragraph 3.4.12)

MAIN REPORT



1 INTRODUCTION

1 INTRODUCTION

1.1 Budget profile

There are 71 Government departments in the State. The position of revised budget estimates and expenditure thereagainst during 2009-14 is given in **Table 1.1.**

Table-1.1: Revised Budget and expenditure of the State Government during 2009-14

(₹ in crore)

Particulars	2009-10		2010-11		2011-12		2012-13		2013-14	
	Revised Estimates	Actuals	Revised Estimates	Actuals	Revised Estimates	Actuals	Revised Estimates	Actuals	Revised Estimates	Actuals
(1) Revenue expenditure										
General Services	42,413.97	40,641.30	48,619.30	48,019.17	52,787.37	52,946.92	62,175.69	59,906.72	64,697.36	61,983.49
Social services	35,432.70	32,064.28	41,766.70	39,566.70	51,259.27	47,390.94	59,081.49	53,300.32	65,749.29	60,756.28
Economic services	14,725.33	13,308.00	16,840.08	15,725.03	20,290.65	18,292.21	23,639.78	21,337.36	26,393.20	25,710.72
Grants-in-aid & contribution	3,564.53	3,360.03	4,434.89	4,364.71	5,308.25	5,255.10	6,244.67	6,179.24	9,777.74	9,696.38
Total (1)	**96,136.53**	**89,373.61**	**1,11,660.97**	**1,07,675.61**	**1,29,645.54**	**1,23,885.17**	**1,51,141.63**	**1,40,723.64**	**1,66,617.59**	**1,58,146.87**
(2) Capital expenditure										
Capital Outlay	25,222.23	25,091.23	24,179.00	20,272.80	25,959.72	21,573.96	26,147.20	23,834.29	30,052.82	32,862.65
Loans and advances disbursed	1,293.15	941.85	1,074.36	968.22	1,240.15	975.57	1,167.73	1,003.24	1,779.71	1,473.34
Repayment of Public Debt	8,887.36	7,668.59	9,169.83	7,383.08	8,397.88	8,287.61	8,821.50	8,909.04	8,097.86	8,166.74
Contingency Fund	-	-	-	39.90	-	309.64	-	262.45	-	86.55
Public Accounts disbursements	-	1,01,780.30	-	1,17,472.99	-	1,30,970.76	-	1,29,471.51	-	2,20,459.29
Closing Cash balance	-	3,405.36	-	10,304.99	-	13,446.70	-	15,172.42	-	4,020.63
Total (2)	**-**	**1,38,887.33**	**-**	**1,56,441.98**	**-**	**1,75,564.24**	**-**	**1,78,652.95**	**-**	**2,67,069.20**
Grand Total (1+2)	**-**	**2,28,260.94**	**-**	**2,64,117.59**	**-**	**2,99,449.41**	**-**	**3,19,376.59**	**-**	**4,25,216.07**

(Source: Annual Financial Statements and Explanatory Memorandum of the State Budget)

1.2 Application of resources of the State Government

During 2013-14, as against the total outlay of the budget of ₹ 1,98,450 crore, the total expenditure was ₹ 1,92,483 crore. The total expenditure[1] of the State increased from ₹ 1,65,561 crore in 2012-13 to ₹ 1,92,483 crore during 2013-14. The revenue expenditure of the State Government increased by 12 *per cent* from ₹ 1,40,724 crore in 2012-13 to ₹ 1,58,147 crore in 2013-14. The non-plan revenue expenditure increased by 72 *per cent* from ₹ 73,673

[1] Total expenditure includes revenue expenditure, capital outlay and loans and advances.

crore in 2009-10 to ₹ 1,26,490 crore in 2013-14 and the capital expenditure increased by 31 *per cent* from ₹ 25,091 crore in 2009-10 to ₹ 32,863 crore in 2013-14.

The revenue expenditure constituted 77 to 85 *per cent* (82 *per cent* in 2013-14) of the total expenditure during the period 2009-14 and capital expenditure 22 to 17 *per cent*. During this period, the total expenditure increased at an annual average rate of 14 *per cent* whereas revenue receipts grew at an annual average rate of 17 *per cent* during 2009-14.

1.3 Persistent savings

In 21 cases, there were persistent savings of more than ₹ 100 crore during the last five years as given in **Table 1.2**.

Table 1.2: Grants indicating persistent savings

(₹ in crore)

Sl. No.	Number and Name of the Grant	Amount of savings				
		2009-10	2010-11	2011-12	2012-13	2013-14
Revenue-Voted						
1	11-Agriculture and other Allied Departments (Agriculture)	720.33	217.67	766.36	644.92	596.10
2	13-Agriculture and other Allied Departments (Rural Development)	--	148.94	134.32	103.79	201.09
3	14-Agriculture and other Allied Departments (Panchayati Raj)	334.35	226.92	211.62	907.53	462.21
4	26-Home Department (Police)	101.09	149.67	--	793.40	982.88
5	32-Medical Department (Allopathy)	414.68	203.62	145.70	403.79	471.31
6	37-Urban Development Department	--	711.79	625.51	238.51	654.69
7	42-Judicial Department	191.88	230.59	172.36	178.52	223.31
8	49-Women and Child Welfare Department	218.28	180.62	636.10	372.97	271.58
9	52-Revenue Department (Board of Revenue and other Expenditure)	--	104.39	--	353.02	202.58
10	54-Public Works Department (Establishment)	442.11	396.56	238.54	681.45	1,041.27
11	72-Education Department (Secondary Education)	258.35	785.84	582.87	1,276.77	874.11
12	73-Education Department (Higher Education)	--	571.89	745.76	816.09	348.28
13	83-Social Welfare Department (Special Component Plan for Scheduled Castes)	291.56	110.33	792.46	1,762.10	1,315.74
14	95-Irrigation Department (Establishment)	--	--	--	483.40	597.47
Total		**2,972.63**	**4,038.83**	**5,051.6**	**9,016.26**	**8,242.62**
Capital-Voted						
15	11-Agriculture and other Allied Departments (Agriculture)	--	--	100.86	177.73	470.53
16	26-Home Department (Police)	145.34	356.13	488.36	363.24	126.51
17	37-Urban Development Department	374.16	687.12	261.76	737.99	369.91
18	48-Minotirities Welfare Department	134.62	165.56	373.36	164.73	148.22

19	61-Finance Department (Debt Services and other Expenditure)	274.13	153.04	401.78	222.64	190.59
20	83-Social Welfare Department (Special Component Plan for Scheduled Castes)	724.30	103.62	415.46	588.84	524.04
	Total	**1,652.55**	**1,465.47**	**2,041.58**	**2,255.17**	**1,829.80**
Capital-Charged						
21	61-Finance Department (Debt Services and other Expenditure)	9,219.96	9,288.06	9,999.25	9,934.16	9,840.02
	Total	**9,219.96**	**9,288.06**	**9,999.25**	**9,934.16**	**9,840.02**

(Source: Appropriation Accounts of the respective years)

1.4 Funds transferred directly to the State implementing agencies

During 2013-14, Government of India (GoI) directly transferred ₹ 12,282.27 crore to various State implementing agencies without routing it through the State budget. There is no single agency in the State to monitor the funds directly transferred by GoI to the implementing agencies and no data is readily available as to how much money has actually been spent in a particular year on major flagship schemes and other important schemes which are being implemented by State implementing agencies and funded directly by GoI.

1.5 Grants-in-aid from Government of India

The grants-in-aid received from GoI during 2009-14 is given in **Table 1.3**.

Table 1.3: Grants-in-aid from GoI

(₹ in crore)

Particulars	2009-10	2010-11	2011-12	2012-13	2013-14
Non-Plan Grants	3,947.97	3,092.99	4,396.73	4,341.00	7,933.79
Grants for State Plan Schemes	5,624.02	6,772.07	6,813.40	5,518.39	6,595.22
Grants for Central Plan Schemes	3,992.43	435.16	212.45	12.31	225.90
Grants for Centrally Sponsored Plan Schemes	3,576.82	5,133.43	6,337.44	7,466.09	7,650.26
Total	**17,141.24**	**15,433.65**	**17,760.02**	**17,337.79**	**22,405.17**
Percentage of increase/decrease over previous year	49.09	(-) 9.96	15.07	(-) 2.38	29
Total grants as a percentage of Revenue Receipts	17.78	13.88	13.57	11.88	13.32

(Source: Finance Account of the respective years)

1.6 Planning and conduct of audit

Audit process starts with the risk assessment of various departments, autonomous bodies, schemes/projects, *etc*. based on expenditure, criticality/ complexity of activities, level of delegated financial powers, internal controls, concerns of stakeholders and previous audit findings. On the basis of this risk assessment, the frequency and extent of audit is decided and an Annual Audit Plan is formulated.

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

During 2013-14, compliance audit of 1,407 drawing and disbursing officers and 326 autonomous bodies of the State Government was conducted by the office of the Principal Accountant General (G&SSA), Uttar Pradesh. Besides, three Performance Audits and three long paragraphs for State Audit Report were also conducted.

1.7 Lack of responsiveness of Government to Inspection Reports

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

The heads of offices and higher authorities are required to report their compliance to the office of the Principal Accountant General (G&SSA) within four weeks of receipt of IRs. Serious irregularities are also brought to the notice of the heads of the departments by the office of the Principal Accountant General (G&SSA), through a half yearly report of pending IRs sent to the Principal Secretary (Finance).

Based on the results of test-audit, 30,861 audit observations contained in 8,727 IRs[2] were outstanding as on 31 March 2014. During 2013-14, seven meetings of the Audit Committee were held in which 194 IRs and 720 paragraphs were settled.

The departmental officers did not take action on observations contained in IRs within the prescribed time-frame resulting in erosion of accountability.

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

1.8 Follow-up on Audit Reports

According to the Rules of procedure for the internal working of the Committee on Public Accounts, the Administrative Departments were to initiate, *suo moto* action on all Audit Paragraphs and Reviews featuring in the Comptroller and

[2] Including IRs and paragraphs issued upto 30 September 2013 and outstanding as on 31 March 2014.

Auditor General's Audit Reports (ARs) regardless of whether these are taken up for examination by the Public Accounts Committee or not. They were also to furnish detailed Action Taken Notes (ATN), duly vetted by audit indicating the remedial action taken or proposed to be taken by them. However, 637 ATNs in respect of paragraphs included in ARs up to the period ended 31 March 2013 were pending as on 31 August 2014.

1.9 Government response to significant audit observations (draft paragraphs/performance audits)

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

As per the provision of Comptroller and Auditor General of India's Regulations on Audit and Accounts, 2007, the departments are required to send their responses to draft Performance Audit reports/draft paragraphs proposed for inclusion in the Comptroller and Auditor General of India's Audit Reports within one month. It was brought to their personal attention that in view of likely inclusion of such paragraphs in the Reports of the Comptroller and Auditor General of India and these reports to be placed before the State Legislature, it would be desirable to include their comments in the matter. They were also advised to have meeting with the Principal Accountant General to discuss the draft reports of Performance Audits and draft audit paragraphs. These draft reports and paragraphs proposed for inclusion in the Report were also forwarded to the Chief Secretary/Principal Secretaries/Secretaries concerned for seeking their replies. For the present Audit Report, draft reports on three Performance Audits, three long paragraphs and 31 draft paragraphs were forwarded to the concerned Administrative Secretaries and all the cases have been discussed with the Government.

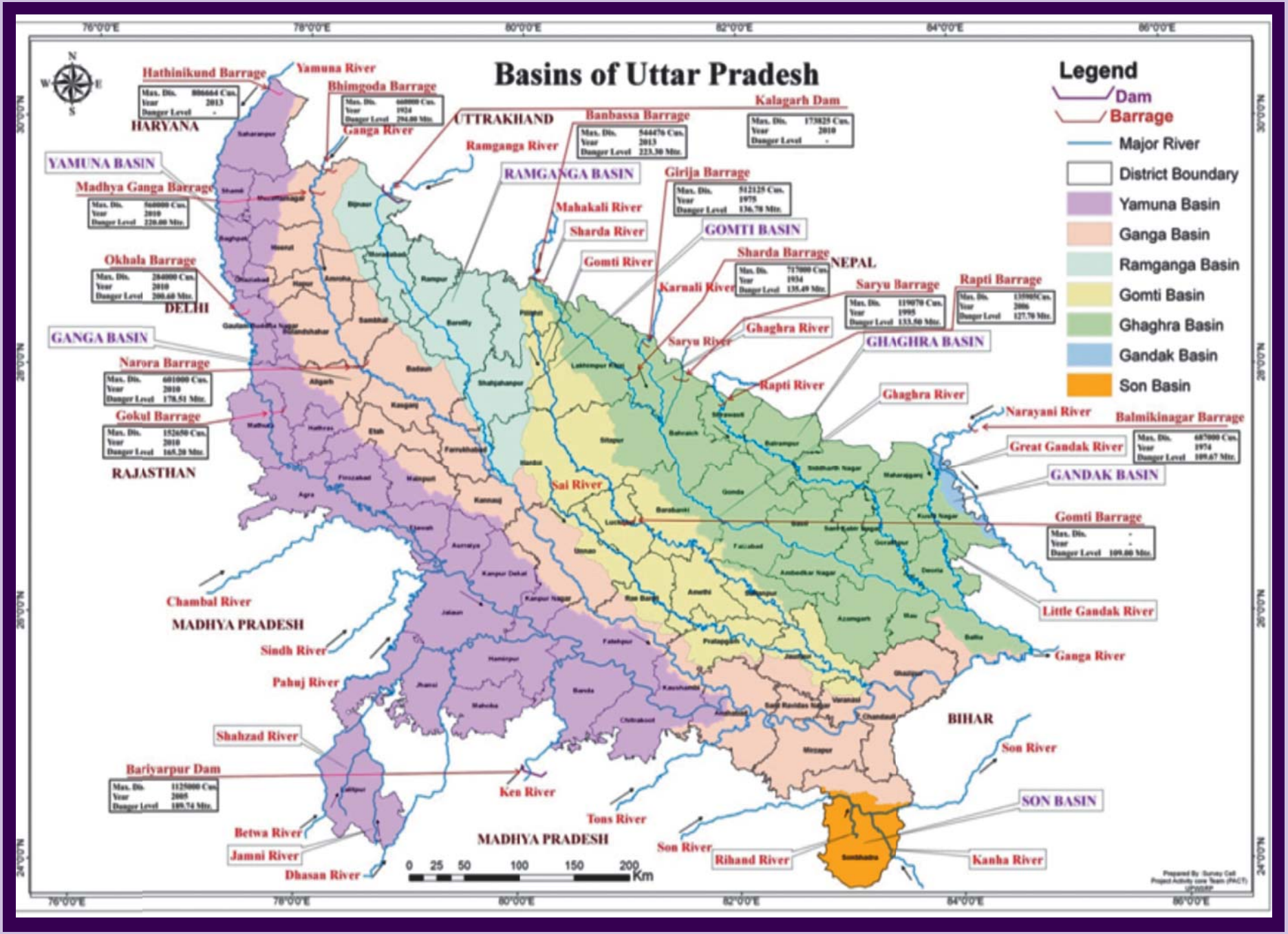
2 PERFORMANCE AUDIT

- **2.1 Flood Control;**
- **2.2 Command Area Development Programme-Sharda Sahayak;**
- **2.3 State Agriculture Universities in Faizabad and Meerut;**
- **2.4 Management of Combined Pre-Medical Test and Fund;**
- **2.5 Laptops and Tablets: Procurement and Free Distribution to Students; and**
- **2.6 Labour Cess: Assessment, Levy, Collection, Remission and Utilisation.**

FLOOD CONTROL



IRRIGATION AND WATER RESOURCES DEPARTMENT


Basins of Uttar Pradesh
Legend
Dam
Barrage
Major River
District Boundary
Yamuna Basin
Ganga Basin
Ramganga Basin
Gomti Basin
Ghaghra Basin
Gandak Basin
Son Basin
Hathinikund Barrage
Yamuna River
Bhimgoda Barrage
Ganga River
Kalagarh Dam
Banbassa Barrage
Ramganga River
RAMGANGA BASIN
Girija Barrage
Mahakali River
Sharda River
GOMTI BASIN
Sharda Barrage
Gomti River
Karnali River
Saryu Barrage
Rapti Barrage
Ghaghra River
Saryu River
GHAGHRA BASIN
Rapti River
Ghaghra River
Narayani River
Balmikinagar Barrage
Great Gandak River
GANDAK BASIN
Gomti Barrage
Little Gandak River
Ganga River
Madhya Ganga Barrage
Okhala Barrage
Narora Barrage
Gokul Barrage
YAMUNA BASIN
GANGA BASIN
Chambal River
Sindh River
Pahuj River
Shahzad River
Bariyarpur Dam
Betwa River
Jamni River
Dhasan River
Ken River
Tons River
Son River
Rihand River
Kanha River
SON BASIN
HARYANA
UTTRAKHAND
NEPAL
DELHI
RAJASTHAN
MADHYA PRADESH
MADHYA PRADESH
BIHAR
0 25 50 100 150 200 Km

2 PERFORMANCE AUDIT

This chapter contains results of performance audit of "Flood Control"; "Command Area Development Programme–Sharda Sahayak"; "State Agriculture Universities in Faizabad and Meerut" and Long Paragraphs on "Management of Combined Pre-Medical Test and Fund"; "Laptops and Tablets: Procurement and Free Distribution to Students" and "Labour Cess: Assessment, Levy, Collection, Remission and Utilisation".

IRRIGATION AND WATER RESOURCES DEPARTMENT

2.1 Flood Control

Executive Summary

The Performance Audit of the Flood Control revealed financial mismanagement, deficiencies in planning and execution of flood works *etc*. as discussed below:

Financial management

- Financial management of flood control was inadequate as against the budgetary provisions of ₹ 3,938.11 crore, only ₹ 2,452.17 crore (62 *per cent*) was spent while ₹ 1,485.94 crore (38 *per cent*) was surrendered. The unspent funds were surrendered on the last day of each financial year leaving no scope for re-appropriation and utilisation of funds for other items of expenditure.

(Paragraph 2.1.7.2)

Planning

- Government of Uttar Pradesh was to prepare long range basin-wise and region-wise master plans by carrying out feasibility studies of different methods of flood control. Various structural and non-structural measures were also suggested by *Rastriya Barh Ayog*; Ganga Flood Control Commission; Central Water Commission; and Planning Commission of India to mitigate the impact of the floods and long lasting solutions. However, neither the required master plans were prepared nor the suggestions given by various agencies for adoption of structural and non-structural measures were adopted by the State Government.

(Paragraphs 2.1.8, 2.1.8.1 and 2.1.8.2)

- Flood control works, mainly anti-erosion works, were planned without conducting any detailed and holistic hydrological and morphological studies, which led to execution of anti-erosion works repeatedly on the same/adjacent sites.

(Paragraphs 2.1.8.4)

- During 2009-13, the State suffered losses/damages due to floods ranging between ₹ 117.87 crore and ₹ 3,259.53 crore.

(Paragraphs 2.1.8.5)

Execution of projects

- Execution of projects was deficient as only 341 (42 *per cent*) out of 805 projects, approved by the Steering committee during 2009-14, were taken up. Sixty nine *per cent* of the projects, taken up in 11 test-checked districts, were incomplete for period upto 11 years from the date of sanction of the projects.

(Paragraphs 2.1.10.1 and 2.1.10.2)

- Technical specifications and norms were not strictly followed. Contract management was inadequate as 52 *per cent* contracts on nomination basis were executed without tendering.

(Paragraph 2.1.10.3 and 2.1.11.2)

Quality assurance

- The department did not evolve the prescribed mechanism of carrying tests of materials like soil and geo-textiles which led to untested materials being used in construction works.

(Paragraph 2.1.12)

Capacity building

- The department did not build the capacity for management of floods by imparting training to the officers/staff. New technologies such as Digital Elevation Models, Very Small Aperture Terminal systems for automatic receipt of online flood information, preparation of hazard zonation and inundation maps were not adopted. The Management Information System was also not being used.

(Paragraph 2.1.14)

Monitoring

- The monitoring mechanism was inadequate and unable to monitor the execution of flood control works as vital information like progress of execution of on-going works, structure-wise details of executed works with initial cost, cost of subsequent modifications *etc.* were not available.

(Paragraph 2.1.16)

2.1.1 Introduction

The State of Uttar Pradesh, covering 240.93 lakh ha area, has seven river basins *viz.* Ganga, Gandak, Gomti, Ghaghra, Ramganga, Son and Yamuna in 38 districts (***Appendix-2.1.1***) which are prone to recurring floods. Flood is frequent in the Eastern districts of the State, mainly due to spilling of the Rapti, the Sharada, the Ghaghra and the Gandak rivers. The problem of drainage congestion exists in the western and north western areas of the State, particularly in Agra, Mathura and Meerut districts. Erosion sites are located at left and right banks of Ganga, on the right bank of the Ghaghra and on the right bank of the Gandak.

During 2009-13, the State suffered losses/damages to houses, human and animal lives *etc.*, ranging between ₹ 117.87 crore and ₹ 3,259.53 crore, caused by floods ***(Appendix-2.1.2)***.

2.1.2 Framework for management of floods

Flood control & management schemes are planned, investigated and implemented by the Government of Uttar Pradesh (GoUP). Besides, Government of India (GoI) also renders technical, advisory, catalytic and promotional assistance alongwith financial assistance to the State Government. GoI set up Central Water Commission (CWC) in 1945, Ganga Flood Control Commission (GFCC) in April 1972 and National Disaster Management Authority (NDMA) in 2005 to enable the State Government to address flood problems in a comprehensive manner. Besides, various recommendations and suggestions were also made by the *Rastriya Barh Ayog* (RBA) in March 1980 and the working group for XIIth Five Year plan of the Planning Commission of India in October 2011 for the management of the floods.

CWC plays a direct role in real time collection of flood data, flood forecasting and dissemination of flood forecasts to the local administration for planning and suitable administrative measures. GFCC, apart from approving the projects forwarded by the Steering Committee (SC) of the State Flood Control Board and monitoring the progress of schemes/projects, prepares comprehensive plans for the river systems for management of flood in a planned manner. NDMA is responsible for prevention and mitigation of effects of flood disasters and for undertaking a holistic, coordinated and prompt response to disaster situation(s).

2.1.3 Organisational structure

Principal Secretary, Irrigation & Water Resources Department (I&WRD) at the Government level has the overall responsibility for the implementation of the projects relating to flood control. Engineer-in-Chief (E-in-C) assisted by the Chief Engineer (Investigation & Planning), 11 Chief Engineers (CEs), 19 Superintending Engineers (SEs) and 56 divisions are responsible for survey, planning and preparation of projects and execution of works at the department, zone, circle and district levels respectively. The organogram of I&WRD for flood control is given in ***Appendix-2.1.3.***

2.1.4 Audit objectives

The main audit objectives were to assess whether:

- Funds were adequate and financial management was adhered to the financial rules, budgetary provisions and the prescribed financial reporting system;

- Holistic plans, based on long range basin–wise flood management approach and by adopting the suggestions/recommendations for

implementation of structural and non-structural measures by various agencies, were prepared and implemented effectively;

- Schemes/projects were implemented economically, efficiently and effectively and envisaged outcomes to mitigate the effect of the floods were achieved in a time bound manner;

- Adequate institutional capacity to adopt various measures for flood protection existed; and

- System for monitoring was effective.

2.1.5 Audit criteria

Following were the sources of audit criteria:

- Guidelines for Formulation of Flood Management Schemes (FFMS);

- Recommendations and plans of RBA, GFCC, CWC and Planning Commission;

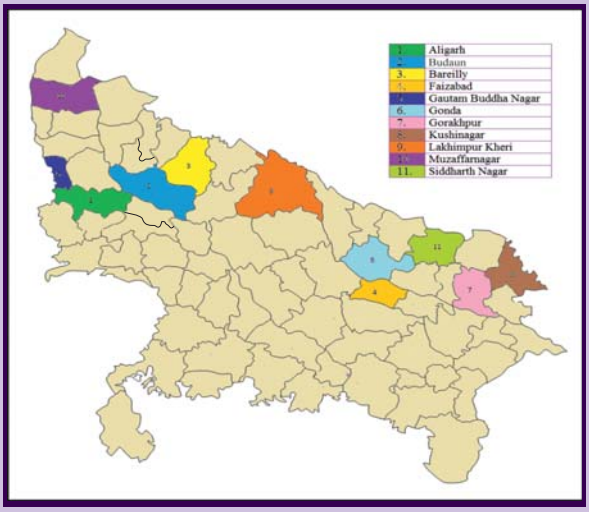
- Reports of committees/working groups/task-forces constituted by GoI for management of floods;

- Environmental laws/Acts; and

- Financial Rules, Budget Manual, Irrigation Manual, Central Vigilance Commission's instructions, and Government's orders/departmental policies and regulations.

2.1.6 Scope and methodology of audit

Map of Uttar Pradesh showing sampled districts



The Performance Audit covering the period from April 2009 to March 2014, was conducted during February to July 2014. The records relating to flood management programmme were scrutinised in the offices of the Principal Secretary (I&WRD), Lucknow; Engineer-in-Chief; Chief Engineers; Superintending Engineers; and flood/drainage divisions in 11[1] out of 38 flood affected districts, selected by applying Probability Proportionate to Size Without Replacement (PPSWoR) statistical sampling method. Besides, evidences were also collected thorough joint physical verification with the departmental officers and by taking photographs of works.

[1] Aligarh, Bareilly, Budaun, Faizabad, Gautam Budha Nagar, Gonda, Gorakhpur, Kushinagar, Lakhimpur Kheri, Muzaffarnagar and Sidharthanagar.

Audit objectives/criteria/scope and methodology were discussed (April 2014) with the Principal Secretary, during the Entry Conference. The findings of the report were discussed (November 2014) in the Exit Conference with the Secretary, I&WRD. The State Government accepted the recommendations. The replies (November 2014) of GoUP have been suitably incorporated in the report.

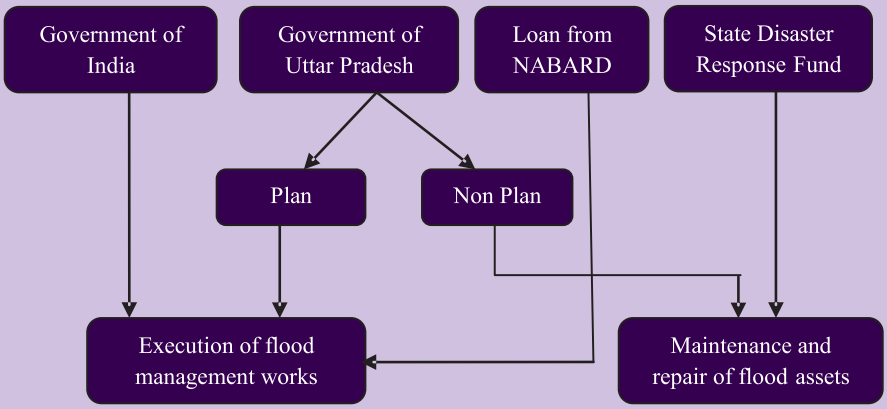
Audit findings

2.1.7 Financial management

2.1.7.1 Sources of funds

GoUP receives funds from three sources *viz.*, State plan, loan from National Bank for Agriculture and Rural Development (NABARD) and GoI (shared in the ratio of 75:25 between GoI and GoUP) for execution of projects under Flood Management Programme. Besides, funds were also received from State Disaster Response Fund (SDRF), created by GoI under the provisions[2] of the Disaster Management Act, 2005, for repair of weak areas such as piping[3] and rat holes in the embankments.

Fund flow chart



Test-check of the records revealed lack of integration and coordination in funding through multiple sources of funds. SDRF was managed by Relief Commissioner (RC) of Revenue Department, who releases funds to the District Magistrate(s), who in turn releases it to the Flood division(s). Besides, I&WRD also provides funds through budget under Major Head 2711 for maintenance and repair of the structures. Test-check of the records of E-in-C and the divisions in the sampled districts revealed that though the funds for the same purposes were released by RC ***(Appendix-2.1.4)*** and I&WRD ***(Appendix-2.1.5)*** but there was no coordination between these two departments either at the stage of preparation of budget estimates or during allotments. The divisions did not report to E-in-C or the Government for funds received under SDRF from the district administration. Lack of coordination in funding and financial & physical reporting was not only irregular but was also fraught with the risk of duplicity of sanction of funds for identical works.

[2] Section 46 (1) and Section 48 (1) (a) of the Disaster Management Act, 2005.
[3] Piping is a form of internal erosion of soil particle leading to seepage of water.

GoUP, in its reply, accepted the multiple sources of funding for restoration/ repair and maintenance of structures but did not specifically respond to non-coordination between the two departments, *viz*. I&WRD and RC.

2.1.7.2 Receipt of funds and expenditure

The overall source-wise and year-wise budget provisions and expenditure thereagainst during 2009-14 is given in ***Appendix-2.1.6*** and summarised in **Table 1**:

Table 1: Year-wise details of budget provision and expenditure

(₹ in crore)

Sl. No.	Year	Budget provision			Expenditure	Savings/Surrenders (col. 5-col. 6) (*per cent* of col. 5)
		Original	Reappropriations	Total		
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.	2009-10	638.16	Nil	638.16	396.04	242.12 (38)
2.	2010-11	686.10	Nil	686.10	496.75	189.35 (28)
3.	2011-12	771.37	9.60	780.97	438.45	342.52 (44)
4.	2012-13	874.75	100.85	975.60	595.77	379.83 (39)
5.	2013-14	834.00	23.28	857.28	525.16	332.12 (39)
Total		**3,804.38**	**133.73**	**3,938.11**	**2,452.17**	**1,485.94 (38)**

(Source: information collected from E-in-C).

The aforementioned status of funds included expenditure of ₹ 905.37 crore out of total allotment of ₹ 926.77 crore incurred by the divisions in the 11 sampled districts during 2009-14 ***(Appendix-2.1.7).***

The funds ranging between 28 and 44 *per cent* was not utilised.

As evident from the **Table 1**, I&WRD failed to spend even the original budget provision (₹ 3,804.38 crore) but made additional provisions of ₹ 133.73 crore, which led to huge savings, ranging between 28 and 44 *per cent,* during 2009-14. The savings were mainly due to delay in release of funds by the Government, non-receipt of matching share from GoI and savings in the works' estimates. Further, savings of ₹ 1485.94 crore were surrendered to the Finance Department on the last day of financial year during 2009-14, leaving no time for re-appropriation of these surplus funds for other developmental activities.

In respect of SDRF, position of overall receipt of funds and expenditure thereagainst for the State as a whole was not made available to audit by I&WRD, though called for (February & May 2014). Test-check of the records of the divisions in sampled districts revealed that ₹ 215.43 crore was provided to 12 divisions in nine (except in Aligarh and Faizabad) sampled districts during 2009-14 under SDRF for repair and re-construction/restoration of different structures.

We also observed that the divisions, in disregard to the Government order for completing the work before the start of next flood season, did not complete the

works on time. Consequently, considerable amount of funds, ranging between one and 88 *per cent* ***(Appendix-2.1.4)***, remained unutilised in the aforementioned 12 divisions at the end of the respective financial years. As of March 2014, ₹ nine crore was lying unspent in the deposits of the divisions.

GoUP accepted the audit observation but did not furnish the reasons for not providing the matching share by GoI.

2.1.7.3 Creation of liabilities and diversion of funds

Rule 158 of FHB Vol-V and Para 104 of budget manual prescribe that expenditure should be contained within the allotments and in emergent situation, when excess over allotments are necessitated, efforts should be made for additional allotments. Besides, the Administrative department was to keep updated status of creation and discharge of liabilities.

Test-check of the records revealed that no record relating to creation and discharge of liabilities was maintained either at the level of the State Government or at the level of E-in-C. As a result, audit could not ascertain the consolidated status of outstanding liabilities.

Financial liabilities of ₹ 152.90 crore were created in the sampled districts.

Test-check of the records in the six sampled districts, however, disclosed that in disregard of rules and provisions, financial liabilities of ₹ 152.90 crore, were created by the divisions during 1992-93 to 2013-14 ***(Appendix-2.1.8)*** by incurring excess expenditure over the allotments or by executing the works without allotment. No action was, however, taken by I&WRD to discharge these liabilities. Consequently, lawsuits[4] were also filed by the contractors for their payments.

Reasons for creation of aforementioned liabilities, in each case, were not ascertainable as the divisions did not maintain the required liability register showing the details of liabilities. Detailed scrutiny of 14 cases (liability: ₹ 47.63 crore) revealed that liability was created due to execution of five works without any allotment (₹ 23.98 crore), incurring excess expenditure over allotment in four cases (₹ 0.27 crore) and diversion of allotted funds of five works to other works (₹ 23.38 crore). Further, as per information made available, the divisions, without any authorisation, discharged pending liabilities of ₹ 3.81 crore by diverting allotments received for other works during 2010-14 ***(Appendix-2.1.9)***.

GoUP accepted the audit observation and stated that in emergent situations during floods, flood protection works are executed even without the budget allotments. On the issue of diversion of funds to clear the liabilities, it was stated that instructions had been issued to fix responsibility against the erring officers. Reply was not acceptable as the liabilities created due to emergent situations should have been regularised by making supplementary budget provisions during the respective years. Moreover, there were consistent

[4] Thirty nine lawsuits in High Court relating to non-payment of contractors' bills as of March 2014.

savings against provision of funds during 2009-14, thereby keeping the liabilities un-discharged for period up to 21 years was not justified.

Appropriate action may be taken after investigating all cases of creation of liabilities.

2.1.8 Planning

The guidelines for FFMS provides for preparation of long range basin-wise and region-wise master plans, taking into account all existing developments and indicating areas prone to floods which could be provided reasonable protection; broad feasibility study of different methods of flood control; priorities; rough indication of outlays *etc.* An evaluation of the effects of developmental works on flood, drainage *etc.* was also to be included in the master plans. Besides, RBA, GFCC, CWC, Planning Commission suggested various structural and non-structural measures for effective management of floods.

Structural measures mainly consist of construction of reservoirs to moderate the intensity and timing of the incoming flood; detention basins utilising natural depressions/swamps and lakes for regulating the release of stored water; embankments to confine the flood flows and prevent spilling; channelisation of rivers for training the rivers into their original course; diversion of flood water to another basin or to the same basin for subsequent release *etc*.

Non-structural measures include flood forecasting to facilitate timely evacuation of the people and shifting of their movable property to safer places; flood plain zoning for demarcating zones or areas likely to be affected by floods and to specify the types of permissible developments in these zones to minimize damage in case of flood; and flood proofing by raising of villages above flood levels *etc.* A brief of purposes of the constructions/establishments under structural measures and non-structural measures is given in ***Appendix-2.1.10.*** Scrutiny of records in test-check districts revealed various deficiencies in planning as discussed below:

2.1.8.1 Non-preparation of master plan

The required basin-wise and river-wise master plan was not prepared.

GoUP did not prepare basin–wise/river-wise master plans, as envisaged in the guidelines for FFMS. It adopted the traditional, fragmented and localised approach in framing the schemes/projects for mitigating flood hazards. The planning was confined to construction of embankments at the unbanked portion of rivers, maintenance of existing embankments by executing various anti-erosion works such as raising and strengthening of embankments, construction of structures to protect the river banks and embankments from erosion and flood fighting works during floods. Apart from the above, the I&WRD did not have any plan to enhance the protected area.

GoUP accepted the audit observation and stated that directions and guidelines for preparation of integrated and comprehensive plans for all flood affected

districts were issued in June 2012 on which actions were being taken. However, scrutiny of records of E-in-C revealed that no action for preparation of integrated comprehensive plan has been taken.

A comprehensive basin-wise/river-wise master plan may be prepared for proper management of flood.

2.1.8.2 Non-adoption of structural and non-structural measures

Despite the recommendations and suggestions of RBA (March 1980), GFCC (December 1987) and Planning Commission (October 2011) to adopt a combination of structural and non-structural measures for providing long lasting solutions for floods, most of the structural and non-structural measures were not adopted, as discussed below:

(a) Structural measures

Structural measures for providing long lasting solutions for floods were not adopted.

- GoUP did not take action for measures like construction of reservoir, retention basin, channelisation of rivers and channel improvement for providing better flood management. GFCC prepared (1987) a comprehensive plan in respect of Ghaghra river system comprising rivers Sharda and Rapti, its main tributaries, and recommended structural and non-structural measures for the State to act upon by constituting an implementation committee. GoUP, however, did not take any action on the recommendations as of November 2014.

GoUP accepted the audit observation and stated that work of construction of retention basin, channelisation of rivers, channel improvement etc., would be proposed in the comprehensive plan. On the issue of non-implementation of comprehensive plan, prepared by GFCC, it replied that district-wise comprehensive plans were being prepared. The facts remains that the State Government neither framed any plan to adopt the structural and non-structural measures, nor adopted the recommendations made by GFCC in 1987.

- According to the guidelines of CWC, embankments prevent inundation when the stream spills over its natural section and safeguard crops, villages and other properties against damages. I&WRD, however, had not assessed the need of construction of embankments based on comprehensive survey, master plan etc., with a broad view to enhance the protectable[5] flood area. Upto 2011-12, 3101 km embankments were constructed and thereafter no further construction was taken up.

Test-check of records in the sampled districts further revealed that the construction of six embankments, taken up during February 2003 to December 2010 for protection of villages in four districts, was stopped midway which created the need to spent ₹ 55.44 crore on execution of various anti-erosion works to protect the river banks and the nearby villages, as discussed in

[5] Area, out of total flood prone area, which could be provided protection from flood by adopting various flood control measures of flood management.

Paragraph no. 2.1.10.2. This indicated that the construction of embankments was not planned well.

GoUP, in its reply, did not respond to the issue of assessment of the need of total length of embankments to enhance protection from floods. On the issue of incomplete construction of embankments, it stated that due to increase in the cost of land and labour, construction of embankments was not completed. Non-completion of the construction of embankments deprived the State and its people of the envisaged protection from floods.

(b) Non-structural measures

Flood Plain Zoning Bill was not enacted.

For discouraging creation of valuable assets/settlement of the people in the areas prone to frequent flooding, Flood Plain Zoning Bill was to be prepared and enacted. Scrutiny of the records revealed that GoUP did not take any action in this regard. Even action to prepare flood plain zoning maps, which are essential before taking any executive measures, was not undertaken.

GoUP replied that the work of flood plain zoning was being taken up as per the guidelines of GFCC. It, however, did not make available any evidence in support of its statement.

The Government may adopt suggestions/recommendations made by Ganga Flood Control Commission, Rastriya Barh Ayog, Planning Commission of India and Central Water Commission for management of floods.

2.1.8.3 Non-use of innovative material

CWC suggested (June 2012) use of new innovative materials like geo-textile in the construction of structures, because of their unique characteristics like durability, resistance to chemical waste, environment friendly nature, easier installation etc. However, GoUP did not formally adopt the use of geo-textile material nor did it standardise the norms of its usage. Consequently, its use was limited to two out of 10 works sanctioned after June 2012 in 11 sampled districts. Instances of adoption of varied norms of use of geo-bags, resulting in excess expenditure, are discussed in Paragraph no. 2.1.11.1(d).

GoUP accepted the audit observations and stated that the norms for use of geo-textile materials would be included in the guidelines for Formulation of Flood Management Schemes.

2.1.8.4 Hydrological and morphological studies not undertaken

Anti-erosion works were executed without carrying out required hydrological and morphological studies.

To execute anti-erosion works, detailed and holistic hydrological and morphological studies to assess favourable and adverse effects of the construction of the structure is required as the natural course of river may change, impacting the banks and the adjoining areas.




Anti-erosion works were executed between km 7.100 and 7.500 on Bokta Barwar embankment in Gorakhpur district duirng 2012-13 (left) without assesing the effects of the construction on other sites. Subsequent to the works, the river Rapti hit the embankment between km 7.505 and 7.550 (right), which led to flood fighting works in 2013-14 (Dated: 28.04.2014).

We observed that the schemes of anti-erosion works such as construction of Revetments, Groynes, Spurs, Studs, Cutters etc., were generally planned on *ad-hoc* basis to give immediate relief without conducting any comprehensive study to find effective and long lasting solutions.

The anti-erosion works, executed on the basis of inadequate hydrological data, survey, studies etc. did not give assurance that the sites, on which the anti-erosion works were carried out, were actually protected. This was evident in the 10 sampled districts, where repeated anti-erosion works on the same/adjacent sites were executed by spending ₹ 231.64 crore during 2009-14 as mentioned in ***Appendix-2.1.11.***

GoUP accepted that measurement of sediment load in the river was not done. It, however, stated that assessment of highest flood level, bank line, flood discharge etc. on the basis of available information, is made for execution of flood protection works. On the issue of repeated anti-erosion works, the State Government reiterated that orders to prepare survey based district-wise comprehensive plans for long lasting solution for protection from floods have been issued.

The fact remains that in the absence of comprehensive river studies, the Government, despite spending huge funds on flood protection work, did not provide long lasting solution for protection from floods.

2.1.8.5 Lessons not learnt from the disasters/crises

Flood is a regular phenomenon, hence lessons must be learnt from past disaster and crises. We, however, observed that GoUP did not learn the lessons from the recurrent floods as a holistic perspective and a consistent and realistic strategy for effective management of floods as discussed in Paragraphs numbers 2.1.8.1 & 2.1.8.2 were missing. Consequently, out of the total flood prone area of 73.06 lakh ha in the State and against 58.72 lakh ha of protectable area, only 21.14 lakh ha (36 *per cent*) could be protected as of March 2014. This was much below the national average *i.e.* 54 *per cent;* but I&WRD did not plan to enhance the protected area. Besides, the guidelines for

FFMS envisage analysis of the reasons for serious problems encountered after the completion of the projects such as frequent breaches/overtopping of the embankments, erosion, problem of drainage congestion etc. to ascertain the benefits achieved in relation to the expenditure incurred. However, no such analysis was carried out during 2009-14.

GoUP, in its reply, reiterated that orders to prepare survey based district-wise comprehensive plans for long lasting solution for protection from floods have been issued. Thus, due to slackness/reluctance in implementation of various measures for providing long-lasting solution for protection from flood, the State suffered huge losses of lives, crops and damages to houses and other assets ranging between ₹ 117.87 crore and ₹ 3,259.53 crore during 2009-13.

2.1.9 Award of works

I&WRD implemented only short term measures like anti-erosion works, construction of new embankments and raising & strengthening of existing embankments, other than those related to flood fighting during the flood seasons.

In addition to general scrutiny of records, detailed scrutiny of 70 works, selected randomly out of 210 works executed during 2009-14, in 11 sampled districts, was carried out in audit. We observed:

2.1.9.1 Approval of projects

According to the guidelines for FFMS, the projects relating to flood control are to be evaluated and approved by the three designated committees *viz.* Chief Engineers' (CEs) Committee, comprising E-in-C and zonal CEs; Technical Advisory Committee (TAC); and the Steering Committee (SC) of the State Flood Control Board (SFCB). The projects costing more than ₹ 12.50 crore were required to be forwarded to GFCC, Patna by I&WRD for approval. Administrative approval of the projects was to be accorded by SEs/CEs and GoUP depending on the cost of the project and given the financial powers.

Apart from above, the works necessitated during flood season (15 June to 15 October every year), on account of emergent situation, were to be approved by GoUP, subject to the approval of TAC in its next meeting.

Scrutiny of the records revealed that SC approved 805 projects during 2009-14 for management of flood. Besides, 259 other projects, costing ₹ 40.73 crore on account of emergent situations were sanctioned by GoUP during 2009-14. However, none of these 259 projects were submitted to TAC for *post-facto* approval as of November 2014.

GoUP accepted the audit observation but did not furnish the reason for non-submission of 259 projects, sanctioned on account of emergent situation, to Technical Advisory Committee for approval.

2.1.9.2 Approval of economically unviable projects

Viability of the projects was not assessed.

According to the paragraph number 3.5.6.7 of the guidelines for FFMS, for a flood protection project to be economically[6] viable, the Benefit Cost Ratio (BCR) should be at least 1:1. BCR was to be calculated on the basis of annual benefits and operation & maintenance cost of the projects. The guidelines also provide that damages due to inundation of the area, where no embankment was constructed, would not be considered for BCR.

Scrutiny of records of 70 selected works revealed following deficiencies in the calculation of BCR:

- Instead of taking the data of damages from floods during last five years, data was taken only for one year;

- Contrary to the provisions contained in paragraph number 3.5.6.7 of FFMS guidelines, data of damages was not authenticated in all the test-checked projects by the authorities of the revenue department of the concerned districts, though required;

- In three projects, the same benefit was taken for execution of the subsequent projects at the same/adjacent spots without adding the construction cost of previous project(s); and

- In two projects, disregarding the guidelines, cost of damage by inundation of the area was also included though no embankment was constructed there.

Had BCR of these five projects been calculated adhering to the laid down provisions, the BCR of these projects would have been below 'one' and projects would not have been economically viable ***(Appendix-2.1.12)***.

GoUP accepted the audit observations and stated that necessary instructions to follow the guidelines in the calculation of BCR had been issued (November 2014).

2.1.10 Execution of projects

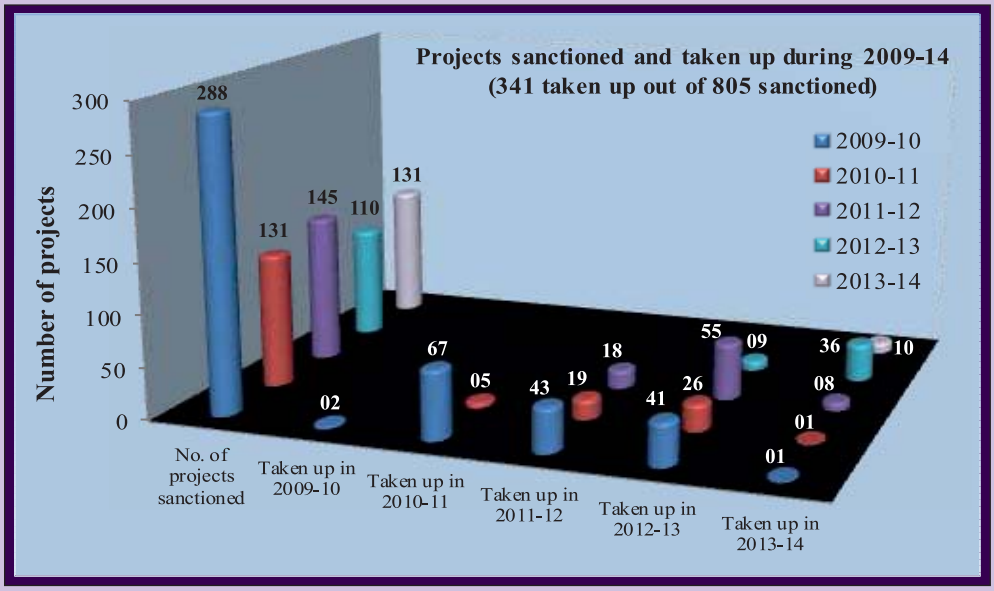
2.1.10.1 Delays in commencement of projects

Only 42 *per cent* of sanctioned projects were taken up.

We during audit noticed that out of 805 projects relating to flood control, approved during 2009-14, only 341 projects (42 *per cent*) were taken up and that too, after delay of one to four year(s) from the date of sanctions ***(Appendix-2.1.13).*** The status is also presented in the **Diagram 1**. I&WRD did not prioritise the approved projects for execution, resulting in delays in commencement of the projects, which led to *ad-hoc* and arbitrary scheduling of the approved projects.

[6] Including social, financial and environmental factors and sometimes even factors of security (National) and safety.

Diagram 1: Delays in commencement of projects



(Source: Information provided by E-in-C)

GoUP, accepted the audit observation, and stated that consequent upon delayed approval of the project by GFCC and delayed allotment of funds, the projects were either dropped or commenced belatedly.

Further, it was also noticed that due to delay in the commencement of the five approved projects, seven alternative works of temporary nature, costing ₹ 1.38 crore were executed ***(Appendix-2.1.14)*** to protect the sites from the floods.

GoUP accepted the audit observation.

2.1.10.2 Delays in completion of projects

According to the Government order (June 1987) and Para 5 of Irrigation Manual, E-in-C was to monitor the progress of the works.

Sixty nine *per cent* of the projects in the sampled districts were incomplete even after lapse of one to 11 year(s).

Test-check of the records of E-in-C, I&WRD, however, revealed that it did not have the consolidated position of physical progress of the work *vis-à-vis* the projects taken up during 2009-14. No time schedules were fixed for the completion of the projects either by the Steering Committee or by GoUP while according the administrative/financial sanctions/approvals. Test-check of the records in sampled divisions revealed that 144 (69 *per cent*) out of 210 projects, sanctioned during 2002-13, were incomplete even after lapse of one to 11 year(s) of sanction after spending ₹ 546.97 crore as of March 2014 ***(Appendix-2.1.15).*** The projects were incomplete due to non-receipt/delayed receipt of funds and non-availability of land for construction of embankments, as stated by the divisions concerned.

Test-check of the records further revealed that construction of six embankments, sanctioned during February 2003 to December 2003, in four sampled districts were left midway (March 2008 to March 2011) after

spending ₹ 70.74 crore, largely due to non-availability of funds and required land, rendering the entire expenditure unfruitful. Significant portions of embankments were either not constructed or constructed with number of gaps ***(Appendix-2.1.16).***

GoUP, in its reply, stated that 55 out of 210 projects in the test-checked districts were incomplete. The reply was not correct as 89 other projects were stated as completed, though these were not fully complete due to stoppage of funds mid-way. Ironically, over the audited five years, on one hand huge funds (₹ 1485.94 crore, 38 *per cent* of the allotted budget) were allowed to lapse but yet projects had to be stopped mid-way for want of funds. This reflected inadequate budgetary and expenditure control.

Further, various anti-erosion works were necessitated to protect the river banks and the nearby villages due to incomplete construction of embankments. Instances noticed in test-check of the records in the sampled districts are detailed below:

Two anti-erosion works to protect sensitive cluster of villages along right bank of river Ghaghra (down-stream) and along left bank and right bank of river Sharda (down-stream) in district Lakhimpur Kheri were sanctioned (2010-11) and executed (2011-12) by laying geo-bags on the banks and constructing porcupine studs in front of 11 villages by spending ₹ 55.44 crore. The works were necessitated because the rivers changed its course towards the villages through the gaps in two embankments (a) Sharda Nagar to Aira bridge (11 gaps) and (b) Aira bridge to Amberpur (seven gaps) and from Amberpur to Jalimnagar (19 gaps) in Lakhimpur Kheri district. Had the embankments been completed, these villages would have been protected from flood and execution of the anti-erosion works amounting to ₹ 55.44 crore could have been avoided.



Incomplete Sharda Nagar to Aira Bridge embankement in Lakhimpur kheri (left) led to river water entering in villages and necessiated anti-erosion works (right) to protect them (Dated: 23.6.2014).

GoUP did not furnish specific reply but stated that the alignment of embankment could not be changed to protect the villages. The reply was not correct as the aforementioned villages were situated behind the proposed embankments and had the embankments been completed, the villages would have been protected from floods because of the change in the river's course.

Similarly, in Bareilly, the construction of Hajipur to Matiyar embankment along the left bank of river Ramganga (sanctioned cost: ₹ 7.42 crore; length: 15.700 km.) was started in 2007-08 but was stopped (March 2010) midway leaving gaps of 2.200 km for want of funds. As a result, water from the Ramganga river during flood entered (August 2011) the villages through the five gaps in the embankment and adversely affected the people and crops. This also extensively damaged the embankment. The damaged portion of the embankment was subsequently repaired by spending ₹ 2.32 crore during 2011-2014 through five agreements. The embankment was however, subsequently completed in 2013-14 after spending ₹ 5.26 crore. Thus, had the embankment been completed in time, expenditure of ₹ 2.32 crore could have been avoided.

GoUP accepted the audit observation and stated that due to high flood in 2011 the embankment was damaged which was subsequently repaired.

Pace of the work may be geared up to ensure timely completion of the projects.

2.1.10.3 Non-observance to technical specifications and norms

(a) Sub-standard construction of spurs

Spurs were constructed against the prescribed norms.

IS code 8408: 1994 prescribes that spacing between the spurs should be 2 to 2.5 times of the effective length of the proposed spurs.

I&WRD submitted to GFCC (February 2012) the project for construction of 10 porcupine spurs (length: 24 metre each and spacing between spurs: 70 metre) on the river side of *Ushait* embankment (between 13.250 km and 13.880 km) in Budaun district for approval. GFCC, while approving the project, curtailed (February 2012) the length of the spurs by 12 metre each and directed to make necessary changes in the drawing/estimates before execution of work. Accordingly, the spacing between the spurs was also to be reduced (30 metre) to make it compatible (2 to 2.5 times of the effective length) with the length of the spurs. The CE (Eastern Ganga canal)[7], however, did not make the required changes and constructed (expenditure: ₹ 99.37 lakh) all the 10 spurs at the gap of 70 metre.

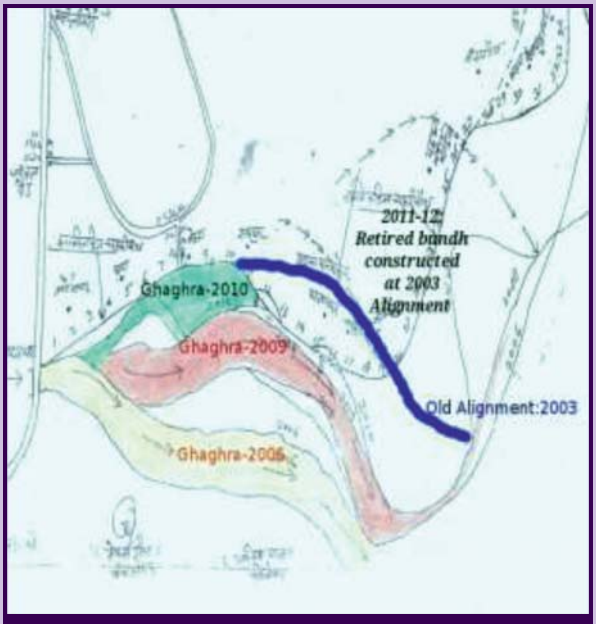
GoUP, while accepting the audit observation stated that GFCC had shortened the length of the spurs but did not reduce the gaps between the two spurs. The reply was not acceptable as while curtailing the length of the spurs, GFCC had explicitly directed to revise the drawings/estimates as per specifications for construction of spurs. Thus, the spurs were constructed against the prescribed design criteria which defeated the purpose of training of the river and protecting the embankment by keeping the flow of river away from it.

[7] Technical Sanction was accorded by CE, Eastern Ganga.

(b) Construction of retired embankment without proper survey

Retired embankment was constructed without ascertaining proper spacing from river, making it vulnerable.

According to the paragraph number 4.1.1.1 of the guidelines for FFMS, a project for spacing between river and proposed embankment and its alignment need considerable knowledge of the river behavior and studies of the effects of the embankment.



Retired *bundh* at EBCB (km 10-20) constructed (2011-12) in proximity of Ghaghra without considering the spacing from the river.

The Elgin Bridge-Charsari *Bundh* (EBCB) on the left bank of river Ghaghra was constructed (length: 52.400 km) in 2005-06 to provide protection from floods to the people of Gonda, Bahraich and Barabanki districts at ₹ 11.36 crore. During the construction of EBCB, the alignment of the *bundh*, between 10 km and 20 km was changed by CE, Sharda Shahayak without authorisation[8] which had projected the *bundh* towards the river. As a result the *bundh* became vulnerable and was scoured (August 2010) from km 14.945 to km 16.500.

Audit scrutiny revealed that a new retired[9] *bundh*, behind EBCB, between 10 km and 20 km was constructed during 2011-12 at ₹ 5.66 crore on the alignment approved originally in 2003. Given that the river had changed its course towards the left bank[10] (down-stream), compared to 2003, when the alignment of EBCB was decided, a fresh exercise adhering to the laid down norms and technical specifications was required to ascertain the effective alignment of the retired *bundh*. GoUP also directed (February 2011) to maintain required distance from the river while deciding the alignment for the retired *bundh*. The division however did not undertake any such exercise, ignoring the technical criteria prescribed for construction of embankments and the Government's order of February 2011, and constructed the retired *bundh* on the original alignment without considering the current status of spacing between river and *bundh*. As a result, the retired *bundh* between 11.500 km and 19.800 km again became vulnerable as the river reached (2013) the proximity of the retired *bundh*. Two projects[11], costing ₹ 9.17 crore for anti-erosion works on different reaches of retired *bundh* were again executed (May-June 2014) to protect the retired *bundh* from the flood.

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[8] A para on the issue was printed in the report of the Comptroller and Auditor General of India for the year ending 31 March 2011.

[9] A *bundh*, constructed to replace the older one.

[10] Sand dunes and sand bank had been formed in the river due to which the river was moving towards the left bank, as assessed by a Technical Committee in September 2010.

[11] (i) Anti-erosion works at the estimated cost of ₹ 400.00 lakh from 11.500 km to 11.800 km; and (ii) at an estimated cost of ₹ 516.87 lakh from 12.850 km to 13.250 km, 13.450 km to 13.650 km, 15.350 km to 15.550 km, 16.200 km to 16.500 km, 18.450 km to 18.800 km and 19.600 km to 19.800 km on retired bund (EBCB).

Thus, ₹ 5.66 crore, spent on the construction of retired *bundh,* did not give the desired outcome of providing safety to the people of the area and also necessitated further expenditure to protect it.

GoUP accepted the audit observations and stated that the EBCB was designed in 2003 adhering to the norms of spacing between river and embankment and fresh survey was not conducted. The fact remains that the retired embankment was not constructed considering the present course of river by conducting fresh survey, due to which the retired embankment became again vulnerable to flood damage and avoidable expenditure was incurred.

2.1.11 Contract management

Contract management entails preparation of estimate and tender documents; Notice Inviting Tenders (NITs); receipt, opening and evaluation of tenders; award of contracts and supply orders; and post-award implementation of the contracts. In order to ensure the transparency in the tendering process the State Government issued specific orders[12] from time to time.

During audit, 836 agreements, relating to test-checked 70 works in 11 sampled districts were scrutinised which revealed following shortcomings in the contract management:

2.1.11.1 Inefficient cost estimation

Para 264 and 523 of FHB, Volume VI provide that to facilitate the preparation of estimate, a Schedule of Rates (SORs) showing the lowest of the prevailing rates in the vicinity for each kind of work should be maintained in the divisions. The rates of materials, approved in SOR of Public Works Department (PWD) were to be adopted in setting the rates, as provided in the order issued (July 1992) by E-in-C.

Scrutiny of the records (February-June 2014) in the offices of SEs and divisions in the sampled districts revealed that for providing rates of different items in SOR, neither any mechanism (like market survey, quotations, rate contracts etc.*)* was in place to get the lowest rates prevailing in the vicinities nor the rates provided in SOR of PWD were adopted. Besides, we also observed the variations in the rates of material and criteria for analysis of rates in the sampled districts for same kind of material. These resulted in excess expenditures as discussed below:

(a) SEs provided higher rate for cartage of quarried materials as compared to the rates provided in the SOR of PWD in the same vicinity and same period. A comparison between the rates of PWD and I&WRD for cartage of the stone boulder[13] by Audit in eight sampled districts disclosed excess expenditure of ₹ 26.62 crore in procurement of 5.95 lakh m^3 stone boulders as compared to the rates prescribed by PWD ***(Appendix-2.1.17)***.

[12] May 1999, December 2000, April & August 2001, January 2002, February & April 2004, November 2006 and January 2007.
[13] The most widely used material in flood control works.

GoUP replied that cartage rate adopted by PWD did not include the stacking charges whereas the rate provided in I&WRD were inclusive of stacking charges. The reply was not correct because the difference between the rate of PWD and I&WRD ranged between ₹ 253.92 and ₹ 573.93 per m^3 and even after adding the additional stacking charges (₹ 29.70 per m^3) PWD's rate was much lower than I&WRD's rates.

(b) The basic purchase price of the quarried material is ascertained by obtaining the minimum market price in respect of each quarry. To maintain consistency in costing, the rates for similar type of material, once ascertained, should be adopted evenly by all the divisions. Audit scrutiny revealed variations (ranging between ₹ 275 per m^3 and ₹ 350 per m^3) in the quarry rate of stone boulder,[14] quarried at the Mirzapur/Ahiraura quarry during the same period amongst the divisions. Providing excess rate[15] by five divisions in three sampled districts, resulted in excess expenditure of ₹ 0.88 crore, in procurement of 3.20 lakh m^3 stone boulder ***(Appendix-2.1.18)***.

GoUP replied that for each revenue division, quarries are different; thereby basic quarry rates are also different. The reply was not correct as in the aforementioned audit observation, the stone boulders were procured from the same quarry (Mirzapur/Ahiraura quarry) during the same period. The variation in the basic quarry rate, therefore, was not acceptable.

(c) In the SORs, rate of per km cartage of stone boulder from quarry to work site was provided in terms of weight which was converted in terms of volume for arriving at the cost of cartages in the work estimates. Audit scrutiny revealed that against the applicable conversion rate of 0.71 m^3 for one MT weight, four divisions in four sampled districts adopted 0.48 to 0.69 m^3 as volume for one MT weight for arriving at the cost of cartages of stone boulders. This enhanced the measurement of volumes of the stone boulders, resulting in excess expenditure of ₹ 3.26 crore on cartage of 1.71 lakh m^3 stone boulders ***(Appendix-2.1.19***).

GoUP replied that stone boulders are procured from different quarries and the specific gravity of the stone boulders is also different in each case. The reply was not acceptable because the departmental manual prescribed the conversion rate of 0.71 m^3 for one MT weight of all kind of stone boulders, and the divisions did not adhere to the norms and adopted different conversion rates.

(d) CE, Gandak project accorded (March 2012) TS for ₹ 5.86 crore for construction of launching apron and pitching on the slopes of Bairia-Dadri-Semara embankment in Gorakhpur, between 3.4 Km and 3.65 km, using geo-bags. Scrutiny of the records revealed that the division procured 2,50,840 geo-bags of 0.55 metre x 0.55 metre for the work at ₹ 3.10 crore (at the rate of ₹ 123.40 per bag). Had geo-bags of bigger sizes (1.00 metre x 0.75 metre/ 1.09 x 0.69 metre) been procured, only 87,249 geo-bags (scheduled rate: ₹ 145.00 per bag) would have been required with resultant saving of

[14] Of the same weight (20-40 kg each) and of the same specific density (2.65).
[15] Taking the lowest rate adopted during the same period of time.

₹ 1.83 crore[16] on the procurement of geo-bags. CWC, in its guidelines, has also suggested to use geo-bags of bigger size *i.e.* 1.09 x 0.69 metre.

GoUP, while accepting the audit observation, stated that normally geo-bags of 1.09 x 0.69 metre size were being utilised in the flood protection works. The fact remains that excess and avoidable expenditure was incurred in the execution of aforementioned work due to use of geo-bags of smaller size.

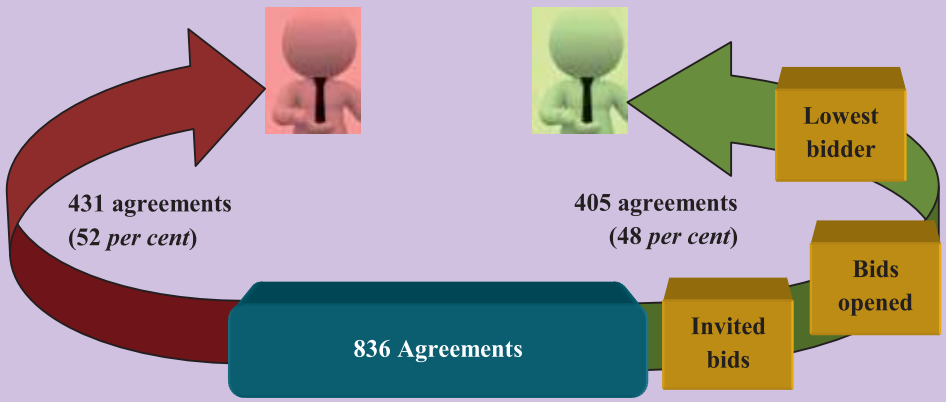
2.1.11.2 Contracts/supply orders on nomination basis

According to para 356 of FHB, before a work is given out on contract, the divisional officer must prepare contract documents which *inter-alia* include tendering. Para 360 of FHB prescribes the manner in which tenders should be invited, opened and finalised.

Fifty two *per cent* contracts were entered on nomination basis without tendering.

To avoid competitive bidding, 431 (52 *per cent*) out of 836 test-checked contracts at agreed cost of ₹ 100.05 crore were executed on nomination basis, without tendering, for the purported reason of urgency and paucity of time to float the tenders. Audit scrutiny, however, revealed that in 133 (31 *per cent*) of aforementioned 431 contracts, either the completion was abnormally delayed or the works were still incomplete even after lapse of 08 to 1691 days after the date of award of contracts as depicted in **Diagram 2** and details mentioned in ***Appendix-2.1.20.***

Diagram 2: Contracts/supply orders on nomination basis



Supply orders for procurement of geo-bags were issued without inviting any quotations.

Further, in disregard to GoUP's order (September 2008) regarding procurement of materials, CE (Sharda), SE (Flood circle, Lakhimpur Kheri) and EE (Flood division, Sharda Nagar, Lakhimpur Kheri) procured (June 2010 to May 2011) 23,58,800 geo-bags at ₹ 25.35 crore through 36 supply orders (at costs ranging between ₹ 36 lakh and ₹ 223 lakh) from 12 firms/contractors ***(Appendix-2.1.21)*** and that too without inviting quotations. In none of the supply orders, mention of the required specification/properties of the

[16] Cost of 2,50,840 geo-bags (size 0.55 metre x 0.55 metre): 2,50,840 x ₹ 123.40 = ₹ 3.10 crore; cost of 87, 249 geo-bags (size 1.00 x 0.75 metre): 87,249 x ₹ 145.00 = ₹ 1.27 crore. Hence, cost difference is ₹ 1.83 crore.

geo-bags, quality testing, guarantee clause etc. was made and all the supplied geo-bags were received and utilised on the works without subjecting these to any quality testing/checking.

GoUP did not furnish any reply.

2.1.11.3 Non-imposition of penalty for delay

Liquidated damages were not levied.

The contracts entered into with the contractors included a clause for liquidated damages upto 10 *per cent* of the contracted value in case of delay in completion of works. Audit scrutiny, however, revealed that 274 contracts (cost: ₹ 93.38 crore) were delayed from 08 to 1691 days, but liquidated damages of ₹ 9.34 crore ***(Appendix-2.1.22)*** were not levied. This led to grant of undue aid of ₹ 9.34 crore to the defaulting contractors.

GoUP did not furnish specific reply but stated that penalty on the contractors is imposed if they are responsible for delay in completion of work but did not submit any documentary evidence in support of its statement.

2.1.11.4 Double payment for the same item of work

Double payment to the contractor was made.

CE, Gandak accorded (May 2011) TS for construction work of Launching Apron on toe and the stone boulder pitching on the slopes of Hobert *bundh* in Gorakhpur for ₹ 4.22 crore. An agreement was entered into (December 2012) by SE, Gandak *Barh Mandal*, Gorakhpur with a contractor to execute the work. The work *inter-alia* included (i) laying, launching and pitching of stone boulders (agreed cost: ₹ 29.70 lakh) and (ii) supply of brick *rora/jhawa* (agreed cost: ₹ 4.56 lakh). Scrutiny of the records revealed that at the time of payment to the contractor, the division paid ₹ 33.51 lakh[17] extra, in lieu of (i) carriage of Mirzapur stone boulder from stack-yard to work site (₹ 32.44 lakh) and (ii) breaking of brick ballast (₹ 1.07 lakh), though these item of works were to be carried out as a part of aforementioned two works *i.e.* (i) laying, launching and pitching of stone boulders and (ii) supply of brick *rora/ jhawa* respectively, thereby no extra payment for carriage of Mirzapur stone boulder from stack-yard to work site and breaking of brick ballast was admissible.

GoUP, in its reply, stated that the work of cartage of stone boulder from stack-yard to work site and breaking of brick ballast was not included in the agreements. The reply was not correct as both the items of works were included in works of laying, launching and pitching of stone boulder and supply of brick rora/jhawa respectively.

2.1.12 Quality assurance

Audit observations relating to testing of materials used in construction of various structures for flood protection are discussed in the succeeding paragraphs:

[17] (i) Carriage of 12,924.61 m^3 Mirzapur stone boulder from stack to work site: ₹ 32.44 lakh; and (ii) Breaking of 942.49 m^3 brick ballast (₹ 1.07 lakh). Thus, total payment was ₹ 33.51 lakh.

2.1.12.1 Soil analysis in the earth works not conducted

Quality testing of materials was not ensured.

The guidelines for Para 4.1.1.5 of FFMS prescribes analysis of the soil used by conducting the prescribed 12 laboratory tests[18] to ascertain the hydraulic gradient line of the embankment. Audit scrutiny revealed that none of the laboratory tests in respect of six earth works, test-checked in five sampled districts (quantity: 15.10 lakh m^3; expenditure: ₹ 18.16 crore) were conducted ***(Appendix-2.1.23)***.

GoUP, while accepting the facts for not-conducting the soil testing, stated that in respect of three embankments in Budaun and Bareilly, the gradient line was designed for sandy soil and hence no testing was required. The reply was not acceptable as soil testing was to be carried out in respect of all soils to ascertain the quality of soil as per the design criteria. As regards to other three embankments, the Government did not furnish any reply.

2.1.12.2 Quality testing of geo-textile materials

CWC prescribed (June 2012) 10 types of tests[19] alongwith references for the test methods and permissible values for geo-textile materials. These tests were prescribed to prevent sub-standard supplies of geo-bags. I&WRD, however, did not evolve any mechanism for pre-delivery or post-delivery quality testing for geo-bags as was noticed in the test-check of records in the sampled districts.

Scrutiny of records further revealed that two divisions[20] sent 54 samples of geo-bags {Out of total supplied (September 2010 to June 2013) 33,64,020 geo- bags} to a Mumbai based private laboratory for quality testing without adopting any scientific criteria for sampling to make the samples representative of all the supplies. The 15 test reports made available to audit by the concerned divisions revealed that the important test of Ultra Violet (UV) resistance out of 10 tests prescribed by CWC were not conducted.

GoUP, in its reply, stated that the geo-bags were sent to the laboratories and tests for tensile strength, mass, tensile elongation, puncture resistance, opening sizes etc. were conducted. The reply was not acceptable since the quality testing was inadequate as representative sample of supplied geo-bags was not taken.

Further, in Flood division, Lakhimpur Kheri, against the procurement of 29,12,070 geo-bags, the Assistant Engineers lodged (19 June 2012) the First Information Report (FIR) with police against the seven firms/contractors alleging sub-standard supply of 7,49,300 geo-bags, costing ₹ 7.96 crore. However, by the date of lodging FIR, the said geo-bags had been utilised on the works.

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[18] International and Indian standard codes prescribed 12 types of laboratory tests.
[19] Weight, Tensile strength, Tensile elongation, Grab elongation, Puncture resistance, Opening size, Ultra Violet (UV) resistance, CBR puncture, Trapezoid tear strength and water permeability.
[20] Flood division, Budaun and Lakhimpur Kheri.

GoUP accepted the audit observation and stated that the matter was being investigated.

Quality testing of materials may be ensured to avoid execution of sub-standard works.

2.1.13 Environmental protection

Under sub-section (1) and clause (v) of sub-section (2) of section 3 (29 of 1986) read with clause (d) of sub-rule (3) of rule 5 of the Environment (Protection) Rules, 1986, for expansion or modernization of any project, costing more than ₹ 50 crore, environmental clearance by GoI is required by carrying out Environment Impact Assessment.

I&WRD, however, did not adhere to the environmental protection rules as seven projects in two districts, costing more than ₹ 50 crore each (total cost: ₹ 768.42 crore) were executed during 2009-13 ***(Appendix-2.1.24)*** without obtaining the necessary environmental clearances.

GoUP did not furnish specific reply but stated that CWC was to approve the projects costing more than ₹ 25 crore after getting necessary environment clearances. The reply was not acceptable as GoUP was to ensure the necessary environmental clearances from GoI.

2.1.14 Capacity building

2.1.14.1 Inadequate training

To develop skilled manpower for flood management, GoI suggested (October 2011) holding of specialised in-house training programmes in all areas of flood management[21] to the officers/staff.

Specialised training to engineers was minimal.

I&WRD did not lay emphasis on organizing specialised in-house training courses for flood management. Records of E-in-C revealed that out of 100 training courses, organised by I&WRD during 2009-14, only 15 training courses pertained to flood management and only 65 engineers were imparted training. However, none of the trained personnel were deployed in any of the divisions in the sampled 11 districts.

GoUP confirmed the audit observation but did not furnish the reasons for non-deployment of trained personnel for flood management works.

Specialised training may be imparted to engineers for effective management of flood.

2.1.14.2 Application of new technologies

Planning Commission, suggested (October 2011) new technologies for flood management such as Digital Elevation Models (DEM)[22] along major river

[21] Hydrological data collection & its management, survey & investigation, planning & design, hydrological studies, use of latest Geographic Information Systems (GIS) based technologies in decision making etc.
[22] A system in which flood related data are fully digitilised.

systems, preparation of hazard zonation and inundation maps and VSAT[23] systems for automatic receipt of online flood information from CWC. No action on the aforesaid recommendations was taken by GoUP.

GoUP did not furnish specific reply but stated that based on new technologies, a pilot project of establishment of Flood Management Information System, preparation of cross section of river etc. are being done.

Improved and latest technologies viz. VSAT, Digital Elevation Maps may be adopted for better management of flood control.

2.1.14.3 Ineffective Management Information System (MIS)

Management Information system was not utilised effectively.

I&WRD developed (November 2009) an MIS with a module for flood control and management to help in notifying the details of flood related information to appropriate authorities of civil administration and the department for ensuring safety and relief measures ***(Appendix-2.1.25)*** timely. Scrutiny of the records of the divisions in the sampled districts revealed that MIS was not being used for the envisaged purposes as neither data/information was updated online nor the reports/returns, expected from MIS, were being generated as of March 2014. The computers were largely used for routine typing work and Local Area Network in the divisions was lying idle in the sampled districts since the date of installation.

GoUP, in its reply, stated that online feeding of data/information was done, flood related data such as flood bulletin, flood level of different rivers and message alerts were being uploaded online and reports were being generated.

We, however, observed that the data/information was not being updated through broad-band in the test-checked divisions. Besides, many of the reports envisaged under MIS (such as details of flood prone area, hydro meteorological network in the river basins on GIS platform, details of both structural and non-structural flood works, water distribution and release details, records of existing flood works, annual flow reports etc.) were not being generated.

2.1.15 Lack of evidencing and documentation

It is imperative that all the activities and transactions are properly documented and adequately evidenced. Scrutiny of the records, however, revealed that documentation and evidencing were deficient as the control records were not maintained properly. Besides, many significant records were not submitted to audit, despite repeated requests, due to which related transactions could not be verified in audit. The details are given in ***Appendix-2.1.26.***

GoUP replied that the records were being completed and would be submitted before the next audit. The fact remains that documentation was not proper which affected evidencing.

[23] Very Small Aperture Terminal is used to transmit narrow band data or broad band data.

2.1.16 Monitoring

Monitoring was lax, as despite holding monitoring meetings at different levels *viz.* the Government, E-in-C and at zonal CEs' level on monthly basis, lapses at the stage of budgeting, expenditure management, award of works, contract management, execution of works, quality assurance etc. could not be prevented. Reporting of the progress of the works was not realistic as the works which were shown as completed in the records of E-in-C, were found incomplete in the test-check of records in the sampled districts. Besides, the log book in the prescribed proforma, containing information regarding details of works executed, dates of execution and initial cost and cost of subsequent modifications etc. were not maintained in any of the test-checked divisions; which deprived the authorities of monitoring the progress and analysing the benefits from the projects.

GoUP replied that monitoring meetings were organised periodically. It also stated that evaluation of benefits from the executed projects was also conducted.

2.1.17 Conclusion

- The planning for management of floods was inadequate as the department neither prepared its own master plans nor adopted the recommendations of RBA, GFCC, CWC and GoI to implement the structural and non-structural measures;

- An amount of ₹ 2,452.17 crore, meant for flood control works, was spent mainly on river training works, that too without any hydrological and morphological studies, resulting in repeated anti-erosion works on the same/adjacent sites, which was no long term solution for floods;

- There were instances of deficient execution, starting from award of works to completion of projects;

- The department did not have record of works completed *vis-à-vis* the number of works taken up. Only 42 *per cent* of the projects, approved by SC, were taken up and that too with delays of one to four years. Sixty nine *per cent* of the projects, taken up in the sampled districts, were not complete even after lapse of 1 to 11 year(s) from the date of sanction;

- Mechanism for quality testing of materials was largely absent;

- The Department did not build the human & technological capacity as specilised training to engineers was not provided and MIS was not used effectively; and

- Monitoring was lax as vital information like progress of execution of on-going works and structure-wise details of executed works etc. was not available with the department.

COMMAND AREA DEVELOPMENT PROGRAMME- SHARDA SAHAYAK



IRRIGATION AND WATER RESOURCES DEPARTMENT

IRRIGATION AND WATER RESOURCES DEPARTMENT

2.2 Command Area Development Programme-Sharda Sahayak

Executive Summary

The Command Area Development Programme was started as a Centrally Sponsored Scheme in 1974 with the objective of bridging the gap between irrigation potential created and utilised; to enhance agricultural production and productivity; and to improve socio-economic status of farmers. Performance audit, of the scheme, revealed the followings:

Financial Management

- Against the norm of 20 *per cent,* the Establishment expenditure was about 100 *per cent* of the total On Farm Development (OFD) works expenditure;

(Paragraph 2.2.2.2)

Planning

- No planning was done for conjunctive use of surface and ground water, rehabilitation of Minor Irrigation tanks etc.;

(Paragraph 2.2.3.2)

- Due to lack of planning, the objective of harnessing maximum benefits from available water resources for enhancing productivity remained unachieved;

(*Paragraph* 2.2.3)

Implementation of CADWM programme

- Provision was not made for maintenance and repair of constructed assets resulting in damage of 24525.52 km unlined field channels, 4202.34 km lined field channels and 2723.06 km field drains;

(Paragraph 2.2.4.4)

- There was shortage of achievement of OFD works ranging between 21 and 92 *per cent* against the targets fixed in DPRs;

(Paragraph 2.2.4.5)

- Excess expenditure of ₹ 7.94 crore was incurred on consumption of 1.89 crore excess bricks for construction of 1688.987 km lined channels;

(Paragraph 2.2.4.5 (c))

- Actual availability of water for irrigation under Sharda Sahayak Canal system was about 60 *per cent* less than the designed capacity which affected utilisation of created potential; and

(Paragraph 2.2.4.10)

- Water was not available in 14.79 lakh ha out of total created potential of 45.39 lakh ha due to canal system deficiencies. Gap of 72 *per cent* (23.77 lakh ha) between created (32.87 lakh ha) and utilised (9.10 lakh ha) CCA under test-checked project of Sharda and Sharda Sahayak canal, remained un-bridged.

(Paragraph 2.2.5)

2.2.1 Introduction

The Command Area Development (CAD) Programme was started in 1974 by the Ministry of Water Resources, the Government of India (GoI) with the objective of bridging the gap between irrigation potential created and utilised; to enhance agricultural production and productivity and to improve socio-economic status of the farmers. The CAD Programme was restructured and renamed as "Command Area Development and Water Management Programme" (CADWMP) in February 2004. Three command areas were constituted (1973-74) in the State under Uttar Pradesh Command Area Development Act, 1976, namely Sharda Sahayak, Ram Ganga and Gandak. Of these, Gandak Command Area Development project was closed in 1990. At present, Ram Ganga and Sharda Sahayak Command Area Development Authorities are in operation in the State. The Land Development and Water Resources Department, constituted in 1998-99 to ensure effective monitoring of the works of the command areas at the Government level, was merged with the Irrigation Department and renamed as the Irrigation and Water Resources Department (April 2014). The key activities of CADWMP consisted of survey, planning and designing of On-Farm Development (OFD) works; construction of field channels; realignment of field boundaries; land leveling and shaping; *Warabandi*[1]*;* construction of field, intermediate and link drains; reclamation of waterlogged areas; correction of canal system deficiencies; and bio-drainage etc. ***(Appendix-2.2.1)***.

The irrigation potential created and utilised in the State as of March 2013 was 124.95 lakh ha and 64.22 lakh ha respectively. As such there was a gap[2] of 60.73 lakh ha between created and utilised irrigation potential. Sharda Sahayak Command Area Development Authority (Authority) was established in 1973-74 in the State and UP Command Area Development Act was enacted in November 1976 to implement the CADWMP. The CADWMP is being implemented in the State through two authorities, Sharda Sahayak Command Area Development Authority (SSCADA) and Ram Ganga Command Area Development Authority (RGCADA). The SSCADA covers mostly eastern Uttar Pradesh, the most backward area in the State with respect to socio-economic condition of the farmers.

2.2.1.1 Organisational Structure

The organisational structure of the Irrigation and Water Resources Department (I&WRD) is depicted in ***(Appendix-2.2.2)***. At the authority level,

[1] Deciding the day and time of delivery of water as per the size of the holding in consultation with farmers.
[2] Source: Aay-Vyayk, Irrigation Department, 2013-14.

Commissioner cum Administrator, Sharda Sahayak Command Area Development Authority was responsible for implementation of CADWMP and was assisted by one Joint Director and one Deputy Director (DD) at Headquarters level, ten Deputy Directors at Zonal level and 44 *Bhumi Sanrakshan Adhikaris* (BSAs) at District level.

2.2.1.2 Audit Objectives

The objectives of Performance Audit were to ascertain whether:

- Financial management was efficient and adequate to ensure timely availability of funds and its effective utilisation;
- Planning process was adequate to implement the Programme effectively;
- Implementation of various components of CADWMP was according to guidelines and the intended objectives of Sharda Sahayak-CADWMP were achieved; and
- Monitoring and Evaluation mechanisms were in place to ensure efficient and effective implementation of the programme.

2.2.1.3 Audit Criteria

Following were the sources of criteria adopted for the Performance Audit:

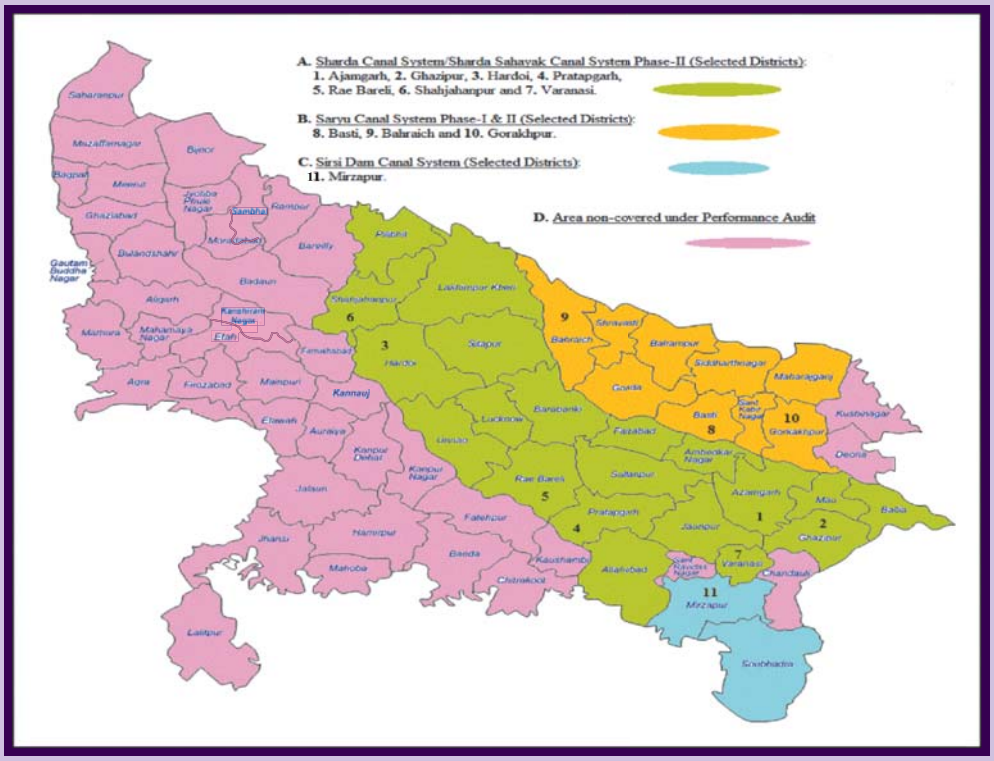
- CADWMP Guidelines, Guidelines issued by Ministry of Water Resources (MoWR), Central Water Commission (CWC) and the State Government; Circulars/instructions and orders issued by them;
- Budget Manual and Financial Rules, Annual Work Plan, Survey/study reports, approved designs and estimates by GoI/GoUP;
- Data of the Planning Department relating to agriculture and irrigation; and
- Detailed Project Reports and Project Completion Reports of the CADWMP projects.

2.2.1.4 Scope of Audit and Methodology

Performance audit of Command Area Development Programme-Sharda Sahayak covered the period from April 2009 to March 2014. During performance audit, four ongoing[3] and one completed[4] project(s) of *Sharda Sahayak*-CADWMP were test-checked. Eleven ***(Appendix-2.2.3)*** out of 32 districts covered (December 2013) under CADWMP, were selected for test-check, as shown in Map below.

[3] Sharda Canal System: 16.13 lakh ha CCA, Saryu Canal System Phase-II: 2.80 lakh ha CCA, Sharda Sahayak Canal System Part-II: 3.30 lakh ha CCA and Sirsi Dam Canal System: 0.45 lakh ha CCA.
[4] Saryu canal system phase-1, completed in 2009-10.

Map of Uttar Pradesh showing sampled districts



Records in the office of Principal Secretary, I&WRD; Commissioner cum Administrator, Sharda Sahayak-Command Area Development Authority; and Administrator, Project Activity Core Team along with DDs and BSAs were test-checked. Site visits of five *per cent* outlets[5] were taken up and joint physical inspection, interview of beneficiaries and photographs were also taken to support the audit findings.

Audit objectives, criteria, scope, methodology etc. were discussed (April 2014) with Principal Secretary, I&WRD, during Entry Conference. The findings of the report were discussed (November 2014) in Exit Conference with the Secretary, I&WRD. The replies of the State Government were received (November 2014) and suitably incorporated in the report.

2.2.2 Financial Management

2.2.2.1 Funding Pattern

CADWMP is a centrally sponsored programme, and the expenditure is shared between the Centre and the State in the ratio of 50:50 except in case of software components for which the ratio is 75:25 between the Centre and the State. Contribution of ten *per cent* of total cost by beneficiary farmers, as a part of State share, is mandatory in case of OFD and reclamation of waterlogged area related works. CADWMP Guidelines[6] prescribed for release of central assistance in two installments. Seventy *per cent* of total grant of the

[5] On which OFD work was executed during 2009-14.
[6] Issued in July 2010 and applicable for the period of 2008-09 to 2011-12.

current year was to be released on receipt of Utilisation Certificates (UCs) for total amount released, as central assistance, during last financial year as well as State component. Balance 30 *per cent* was to be released only when UCs of seventy *per cent* of first installment were submitted.

2.2.2.2 Receipt and utilisation of the funds for implementation of the programme

Details of fund provisioned, released and utilised during 2009-14 for implementation of various activities of CADWMP were as in **Table-1**.

Table 1: Releases, budget provision and utilisation of funds

(₹ in crore)

Sl. No.	Year	Opening Balance with Authority	Budget Provision by GoUP	Funds released by GoUP	Funds Available with Authority (2+4)	Expenditure	Closing Balance with Authority (5-6)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	2009-10	0.37	40.03	34.87	35.24	34.91	0.33
2	2010-11	0.33	35.42	35.42	35.75	35.42	0.33
3	2011-12	0.33	71.20	71.20	71.53	60.31	11.22
4	2012-13	11.22	56.90	56.90	68.12	61.20	6.92
5	2013-14	6.92	38.85	38.85	45.77	37.82	7.95
		Total	**242.40**	**237.24**	**256.41**	**229.66**	

(Source: Sharda Shahayak Command Area Development Authority)

Scrutiny revealed that:

Short provision of matching share by the State

The contribution of GoUP was short by ₹ 33.09 crore.

CADWMP Guidelines (2005) provided that OFD expenditure was to be borne in the ratio of 50:50 between Centre and the State. The State share included ten *per cent* contribution of beneficiaries. Excess expenditure, if any, was to be borne by the State. Test-check revealed that ₹ 144.06 crore[7] was spent on OFD works as GoI share during 2009-14. Therefore, identical matching share was required to be contributed by GoUP with ten *per cent* farmer's share. However, GoUP contributed only ₹ 110.97 crore[8]. Thus, the contribution of GoUP was short by ₹ 33.09 crore[9] ***(Appendix-2.2.4)*** which led to short achievement of programme activities during 2009-14 as discussed in paragraph number 2.2.4.

In reply, the Government stated that funds released to Authority comprise items of establishment and works. It also stated that no central share was received in 2013-14. Central share of ₹ 23.84 crore was yet to be received, by which State share of ₹ 23.84 crore will get matched.

[7] Excluding ₹ 36.02 crore as 20 *per cent* establishment expenditure of the total GoI share of ₹ 180.08 crore.
[8] Farmer's share : ₹ 25.37 crore and State share: ₹ 85.60 crore.
[9] Short share by GoUP: ₹ 29.65 crore and by farmers: ₹ 3.44 crore.

The reply was not acceptable as Central Share of the year 2013-14 was to be reimbursed on the basis of UCs submitted for expenditure incurred for the year and identical matching share of the State against the works expenditure was also not released.

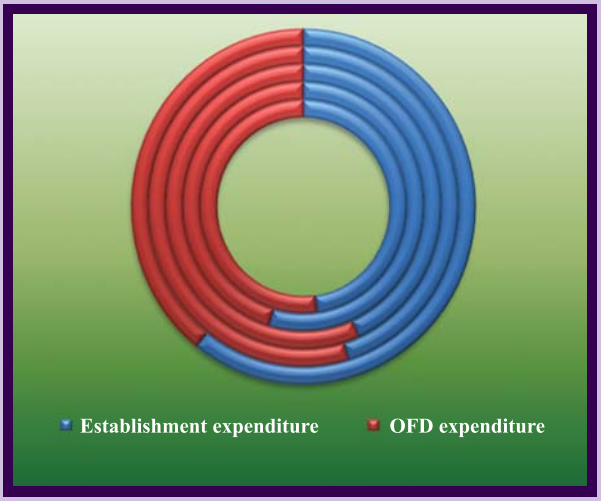
The Government should release matching share for speedy implementation of the programme.

Excess expenditure on establishment

CADWMP Guidelines (2005) provided that establishment expenditure should be 20 *per cent* of total expenditure of three components (construction of field channels; construction of field, intermediate & link drains; and reclamation of waterlogged areas) of CADWMP. Establishment expenditure was to be borne in the ratio of 50:50 between Centre and State. Excess expenditure, if any, was to be borne by the State.

Test-check revealed that establishment expenditure was very high at ₹ 229.93 crore, about 100 *per cent* (ranging between 77 and 154 *per cent*) of total OFD expenditure (₹ 229.66 crore) incurred during 2009-14 ***(Appendix-2.2.5)***.

Diagram 1: Excess Establishment expenditure



In reply, the Government stated that the establishment expenditure was committed expenditure and only 37 *per cent* amount was received against total proposed amount under the works head.

The reply was not acceptable, since according to the scheme guidelines the Government was to increase corresponding works expenditure to match the establishment expenditure in the ratio of 80:20.

The Government should adhere to the laid down norms of OFD works vis-a-vis establishment expenditure.

Inadequate budget provision

The GoUP provisioned only ₹ 242.40 crore (38 *per cent*) against the total requirement of ₹ 634.53 crore.

CADWMP Guidelines (2005) envisaged to keep the establishment expenditure to minimum. It suggested that in order to reduce the establishment cost, the State Governments are to realistically increase their budget components for OFD works. However, GoUP did not increase the budget provision for OFD works during 2009-14. Further, CADWMP guidelines (2005), also required year-wise phasing of financial requirements and physical targets against which GoUP surveyed and planned the command area for execution of CADWMP. It

was noticed that GoUP provisioned only ₹ 242.40 crore (38 *per cent*) against the total requirement of ₹ 634.53 crore for execution of OFD works on surveyed and planned area during 2009-14 ***(Appendix-2.2.6).***

In reply, the Government accepted that only 37 *per cent* of required fund was released to the Authority.

2.2.2.3 Utilisation Certificates without actual utilisation

GoI directed to submit UCs with a certificate that "the expenditure indicated in UC does not include advances lying unutilised in Personal Ledger Account, Civil Deposit etc. and treated as final expenditure". It was observed that ₹ 8.62 crore ***(Appendix-2.2.7)*** was transferred during 2009-14 to *Jal Prabandhan Samitis* (JPSs) in 10 out of 11 test-checked districts. Of this, ₹ 1.50 crore (ranging between ₹ 9.67 lakh to ₹ 60.55 lakh at the end of each financial year during 2009-14), was lying unspent in the bank accounts of JPSs**,** were treated as final expenditure while submitting UCs to GoI.

In reply, the Government stated that the balance amount in JPSs accounts was negligible and UCs were sent on physical/financial reports of the completed works. The reply was not acceptable as the funds ranging between ₹ 9.67 lakh and ₹ 60.55 lakh were lying unutilsed in JPS's accounts at the end of each financial year during 2009-14.

2.2.2.4 Financial improprieties

Cash Book

Test-check of the records maintained by DDOs of five out of 11 test-checked districts revealed that cheques received by the DDOs against the bills submitted by BSAs and DDs were not entered into their respective cash books maintained by the DDOs. As a result, ₹ 16.82 crore ***(Appendix-2.2.8)*** was disbursed by these DDOs without recording the transactions in cash books during 2009-14.

In reply, the Government stated that all the bills were entered in cash books of respective DDOs. The reply was not correct as these bills were not entered in the DDOs' cash books till the time of audit.

Irregular utilisation of departmental receipts and interests

The project fund of ₹ 1.25 crore was irregularly used (2009-14) for payment of pay and allowances of Commissioner & Administrator and Chief Financial Advisor of the Authority whose posts were already sanctioned.

The Government order (May 1979) prescribed that departmental receipts should be deposited in the Government account without delay. Test-check revealed that BSAs of sampled districts received ₹ 5.44 lakh ***(Appendix-2.2.9)*** on account of sale of tender forms which were irregularly utilised to meet contingent expenditure. As per Uttar Pradesh Area Development Act, 1976, Authority was to maintain a fund titled 'project fund'. All moneys received otherwise by way of loans by or on behalf of Authority were to be credited in this fund. Further, the BSAs remitted ₹ 4.35 crore ***(Appendix-2.2.10)*** on account of interest earned in OFD account during 2009-14 in project fund. The

project fund of ₹ 1.25 crore was irregularly used (2009-14) for payment of pay and allowances of Commissioner cum Administrator and Chief Financial Advisor of the Authority whose posts were already sanctioned by GoUP.

In reply, the Government stated that the payment for pay and allowances of Commissioner and Administrator were made from the Authority account and not from interest earned.

The reply was not correct as the payment of pay and allowances of Commissioner cum Administrator made from the Authority account was irregular and was to be made from regular budget.

2.2.2.5 Non-recovery of misappropriated funds

₹ 1.61 crore was misappropriated by the officials.

Test-check of the records of sampled districts and Authority revealed that material worth ₹ 1.61 crore was misappropriated by officials of district units during 2009-2014. Out of this, recovery orders for pilferage and fraudulent adjustment of materials worth ₹ 91.29 lakh and ₹ 18.86 lakh pertained to Hardoi and Varanasi test-checked districts respectively. It was, however, noticed that only ₹ 10.64 lakh (seven *per cent*) was recovered during 2009-14.

The records of BSA, Ghazipur also revealed that ₹ 2.23 crore (purchase of material: ₹ 1.58 crore, carriage of material and water supply: ₹ 0.22 crore and drawn from the accounts of JPSs: ₹ 0.43 crore) was misappropriated in the unit during 2012-13.

In reply, the Government stated that the efforts were being made for recoveries and disciplinary actions against departmental officers were in progress.

2.2.3 Planning

According to paragraph 4.1 of CADWMP guidelines, it was essential for the State Government to prepare a comprehensive project report of all the activities to be taken up under the command for its systematic development. We observed that:

2.2.3.1 Preparation of Detailed Project Reports without verified data

Correctness of data obtained from the other departments were not verified.

As per paragraph 4.1 of CADWMP guidelines, Detailed Project Reports (DPRs) should include data regarding geographical area, physiography, topography, soil survey details, soil irrigability, land capability and remedial measures to be adopted for removing deficiencies. It was observed that during the period under review, five DPRs[10] were prepared by Authority for planning and execution of OFD works. Test-check of DPRs revealed that sources of data included in DPRs were departments like Irrigation, Agriculture, Ground Water etc. Authority neither collected these data itself nor verified the suitability of data obtained from the other departments for implementation of

[10] In Sharda Sahayak Canal System phase-II (2009-10), Sharda Canal System (1989-90), Saryu Canal System phase-I (1997-98) & II (2009-10) and Sirsi Dam Canal System (2010-11).

the programme. As a result, during implementation of OFD works by BSAs, 116 outlets[11] in three test-checked districts were found not workable. Authority prepared a DPR, later found (October 2010) that CCA of 5.52 lakh ha out of 16.13 lakh ha of Sharda Canal System was not workable. Thus, benefits of irrigation was denied to the beneficiary farmers.

While accepting the facts, Authority stated that it had carried out mainly OFD works. The Government did not offer any comments on the issue.

2.2.3.2 Lack of planning for various components

Conjunctive use of surface and ground water, rehabilitation of Minor Irrigation tanks, land leveling, shaping and micro/sprinkler projects were not planned.

Conjunctive use of surface and ground water, rehabilitation of Minor Irrigation (MI) tanks, land levelling, shaping and micro/sprinkler projects were the important components of CADWMP which were not planned as discussed below:

- Para 5.16 of CADWMP guidelines envisaged that conjunctive use of surface and ground water would be planned, implemented and monitored for integrated development and management, which would serve twin purpose of supplementing surface water and controlling the rise of groundwater strata to avoid water logging, salinity, alkalinity etc. Test-check of DPRs, however, revealed that conjunctive use of water was not planned.

In reply, the Government stated that MI Department carried out free boring programme for conjunctive use of ground and surface water. The reply was not correct as neither it was included in DPRs nor its implementation was ensured through coordination with MI Department.

- Irrigation potential through existing MI tanks had declined due to inadequate maintenance and other factors[12]. CADWMP guidelines provide for rehabilitation and remodeling of all such tanks and integrating them in irrigation commands of the projects. Test-check revealed that neither survey was done to ascertain the number of existing MI Tanks nor any plan was prepared to rehabilitate and remodel them.

In reply, the Government stated that rehabilitation of MI tank work was not permissible under CADWMP after 2008-09. The reply was not acceptable, as though central assistance was discontinued for the component, but it was included in DPRs of the programme which was not carried out.

- Land levelling and shaping component was an effective and integral part of the scheme as it improves the efficiency of water, labour and energy utilisation. Test-check of the records of Authority revealed that land levelling and shaping was not planned.

In reply, the Government stated that major lands under command area were developed and levelled for which land levelling was not required. The reply was not acceptable as soil survey carried out by BSAs of test-checked districts

[11] Azamgarh: 48 outlets, Gorakhpur: 44 outlets and Varanasi: 24 outlets.
[12] Silting, encroachment, damage to various structures, inadequate surplus arrangements *etc.*

depicts uneven level of lands in command area of the projects. However, leveling and shaping of the same was not ensured.

- Micro irrigation is implemented through drip or sprinkler irrigation system depending upon crop and agro-climatic conditions. CADWMP guidelines also envisaged that ten *per cent* of CCA of each project or 40 ha, whichever was higher, would be provided with micro irrigation systems. Test-check revealed that micro irrigation was not included in DPRs.

In reply, the Government stated that proposals for drip/sprinkler irrigation will be sent to GoI for sanction.

2.2.3.3 Non-provision of water audit

Working group of XIIth Plan (November 2011) recommended water audit as an important tool for water management. It provided for identification, quantification and reduction of water use and losses due to leakages, unauthorised use etc., from canals. It also included recording of water produced, delivered to metered/unmetered users etc., and suggesting measures to check water loss. Test-check revealed that no provision of water audit was included in DPRs. Thus, the goal to conserve water could not be achieved.

In reply, the Government stated that water audit was included in Participatory Irrigation Management Act, 2009 which was implemented through WUAs. The reply is incorrect as WUAs were constituted[13] in only seven[14] divisions of five[15] test-checked districts in the State as of March 2014.

Thus, the objective of harnessing maximum benefits from available water resources for enhancing productivity remained unachieved due to lack of planning.

2.2.4 Implementation of CADWM programme

CADWMP envisaged various aspects of management of water resources like development and management of water above and below the outlet(s) for scientific utilisation down to the field drains which lead ultimately to the natural outfall through collector, intermediate and main drains as depicted in ***Appendix-2.2.11***.

2.2.4.1 Non-reclamation of waterlogged area

4.30 lakh ha and 11.50 lakh ha area in major and medium commands respectively of Sharda Sahayak Canal System affected by water logging and salinity were not reclaimed.

Para 5.7.1, Annexure-V of CADWMP guidelines envisaged that projects for reclamation of waterlogged area in irrigation commands would be sanctioned by GoI for converting degraded land for optimum productivity.

Test-check of the records of the Authority revealed that Authority did not get any project sanctioned for reclamation of waterlogged area in its command;

[13] 8858 Outlet level Committees, 802 Minors level Committees, 28 Distributary level Committees.
[14] Sharda Sahayak Khand (SSK)-28, Haidargarh (Barabanki); SSK-36, Jaunpur; SSK-51, Pratapgarh; SSK-41 & 45, Raebareli and SSK-49 & Irrigation Division, Sultanpur.
[15] Barabanki, Jaunpur, Pratapgarh, Raebareli and Sultanpur.

though as per DPR of Sharda Sahayak Canal System, area affected by water logging and salinity in the State was 4.30 lakh ha and 11.50 lakh ha respectively in major and medium commands of which 0.22 lakh ha and 1.26 lakh ha falls under five[16] test-checked districts.

In reply, the Government stated that DPRs of reclamation of water logged areas were submitted to GoI, sanctions of which were awaited. The reply was not correct as Authority failed to get the projects sanctioned as submitted by it to GoI till November 2014. Further, no projects were sent to GoI for sanction during 2009-14. Moreover, Authority also did not maintain details of waterlogged areas, making the systematic planning for reclamation of waterlogged areas impossible.

2.2.4.2 Correction of deficiencies of canal system remained unaddressed

Correction of system deficiency of minors/distributaries upto 150 cusec remained unaddressed.

It was noted (2005) by GoI that irrigation projects were operating much below their potential due to shortage of funds for operation and maintenance related activities like de-silting and weeding, raising earthwork in embankments or dressing the bed and side slopes, strengthening of banks etc. This was largely responsible for unreliable availability of irrigation water at farm level and consequently reduced irrigation efficiency. The scope of CADWMP was, therefore, expanded to include the component of correction of canal system deficiency of minors/distributaries upto 150 cusec. Test-check revealed that Authority did not include this important component in DPRs. Consequently, the issue of correction of canal system deficiencies remained unaddressed rendering the gap between created and utilised irrigation potential un-bridged.

In reply, the Government stated that it was better to carry out the works of correction of canal system deficiency through Irrigation Department for which continuous requests were made. Reply was not acceptable as a component of correction of canal system deficiency was specifically envisaged in CADWMP guideline which was not ensured.

2.2.4.3 Non-implementation of adaptive trials and demonstrations

₹ 1.95 crore, required to be spent on adaptive trials and demonstrations, was irregularly utilised on OFD works.

As per para 5.9 of CADWMP, adaptive trials involve evolution of suitable soil-water-crop relationship and management techniques suitable for the given condition of field to increase production. Demonstration/use of scientific technology, including scientific water management and land development practices, introduction of suitable crops and varieties, proper dose and methods of application of fertilizers etc., were also important for increasing productivity. Therefore, adaptive trials and demonstration was made (2005) an integral part of CADWMP[17]. The State Government also issued (December 2010) order for spending minimum one *per cent* of the total cost of OFD works on adaptive trials and demonstrations. Test-check revealed that though this component was proposed to be carried out in DPRs, no projects were formulated during 2009-14. Further, Authority made provision (2010-14) of

[16] Azamgarh, Ghazipur, Pratapgarh, Raebareli and Varanasi.
[17] The funding of the components of the programme was in the ratio of 75:25 between the Centre and the State.

₹ 194.75[18] crore for OFD works, out of which, ₹ 1.95 crore (one *per cent*) was required to be spent on adaptive trials and demonstrations which was irregularly utilised by BSAs on OFD works. Test-check of records in 11 sample districts also revealed that ₹ 73.22 lakh (one *per cent* of OFD works) was to be spent on adaptive trials and demonstrations which was not done (***Appendix-2.2.12***).

In reply, the Government stated that eight proposals of adaptive trials and demonstration were submitted to GoI, sanctions of which were awaited. No reply was furnished for non-utilisation of funds meant for adaptive trials and demonstration.

2.2.4.4 Non-maintenance and non-repair of OFD works

MoWR circulated (April 1987) guidelines for formation of Water User Associations (WUAs). These WUAs were to take up operation and maintenance of the irrigation system. Test-check revealed that no provision was made in DPRs for maintenance and repair of constructed assets. While WUAs were constituted (8858 Outlet level Committees, 802 Minors level Committees, 28 Distributary level Committees) in only seven divisions (Sharda Sahayak Khand (SSK)-28, Haidargarh; SSK-36, Jaunpur; SSK-51, Pratapgarh; SSK-41 & 45, Raebareli and SSK-49 & Irrigation Division, Sultanpur) of five districts (Barabanki, Jaunpur, Pratapgarh, Raebareli and Sultanpur) as of March 2014 out of which WUAs were functional in only two test-check districts (Pratapgarh and Raebareli) but constructed OFD works were not transferred to WUAs for operation and maintenance. Besides, it was also found in joint survey (July 2014) by Authority and ID, in 18 districts[19] that 24525.52 km unlined field channels, 4202.34 km lined field channels and 2723.06 km field drains of ongoing and completed projects were damaged and were not suitable to carry water to the fields. Damaged OFD works required ₹ 498.26 crore (Unlined Field Channel: ₹ 79.39 crore, Lined Field Channel: ₹ 413.76 crore, Field Drain: ₹ 5.11 crore) for its repair as estimated (July 2014) by the Authority.

In reply, the Government stated that created assets were handed over to respective Gram Panchayats for long term utility as per provisions of UP Land Development Act, 1976; UP Land Development Rule, 1979; and UP Panchayat Raj (Jal Prabandh Samiti) Rule, 1989. It also stated that the Gram panchayats were authorised for maintenance of created assets and no funds were provisioned for its maintenance under CADWMP guidelines. The reply was not acceptable because assets were not handed over to Gram Panchayats/WUAs as accepted by the BSAs of test-checked districts. The facts remained that the Government did not take any action for repair and maintenance of created assets.

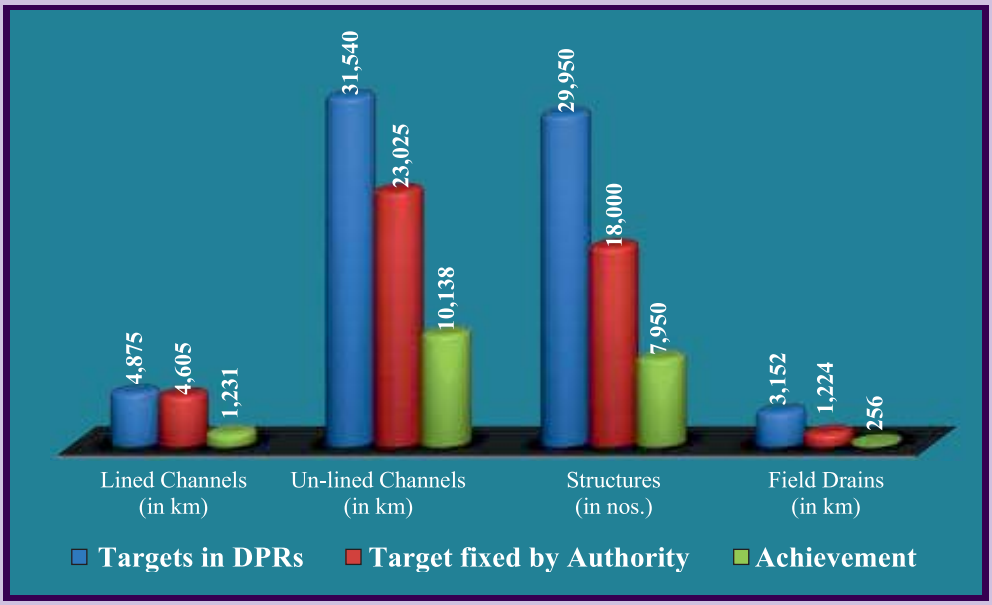
[18] 2010-11: ₹ 35.42 crore, 2011-12: ₹ 60.31 crore, 2012-13: ₹ 61.20 crore, 2013-14: ₹ 37.82 crore.
[19] Ambedkar Nagar, Amethi, Ballia, Bahraich, Barabanki, Bareilly, Basti, Faizabad, Ghazipur, Mirzapur, Pilibhit, Pratapgarh, Raebareli, Shrawasti, Sonebhadra, Sant Kabir Nagar, Sant Ravidas Nagar and Unnao.

2.2.4.5 Slow progress of On-Farm Development works

Shortfall in achievement of OFD works against the targets fixed in DPRs ranged between 21 and 92 *per cent*.

OFD works included survey, planning and designing; construction of lined/unlined field channels; and water control structures for providing irrigation water to every farm. It is evident from **Diagram 2** given below that the targets fixed by Authority for OFD works were much lower than those mentioned in DPRs. The shortage ranged between six and 61 *per cent* during 2009-14. Further, shortage in component-wise achievement against the targets fixed in DPRs ranged between 21 and 92 *per cent* ***(Appendix-2.2.13)***.

Diagram 2: Target fixed in DPRs *vis-à-vis* by Authority and achievement



(Source: Sharda Sahayak Command Area Development Authority)

In reply, the Government stated that DPRs were made for entire command of the related canal system and year-wise phasing was proposed in holistic manner while works were executed as per availability of funds. As the fund released by GoI was not as per MoU, the achievement was not in accordance with the targets.

The reply was not acceptable as the implementation of the scheme was to be carried out by GoUP and the central share was to be got reimbursed against the actual expenditure incurred.

(a) Deficient survey, planning and design of OFD works

Topographical survey[20], soil survey[21] and contour survey[22] were to be carried out before execution of OFD works. Test-check revealed that survey, planning and designing of work was deficient and shortage in its achievement ranged between 8 and 36 *per cent* ***(Appendix-2.2.14)***.

[20] Meant for proper planning and designing of OFD works so as to ensure their quality.
[21] Meant for land capability, classification so as to understand their capability for crop planning and undertaking proper treatment measures to realise their full potential.
[22] Scientific planning, ground level and slope of the area.

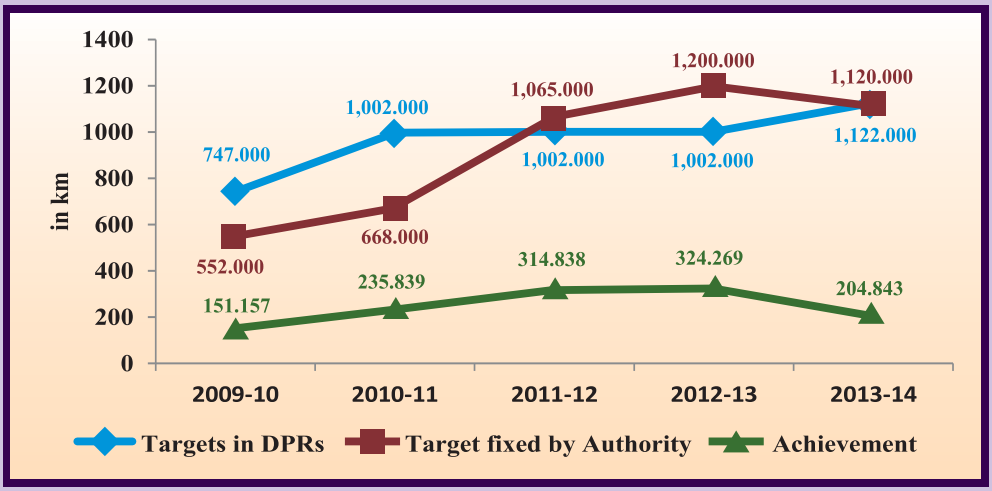
It was also noticed that expenditure of ₹ 38.19 crore[23], on survey works during 2009-14 under four running projects proved unfruitful as the data of survey works was not utilised while preparing DPRs. Further, the quality of survey work was deficient as topographical survey was carried out through inoperative survey instruments[24] and non-technical *Warabandi* staff.

In reply, the Government stated that topographical survey was done by trained personnel. The reply was not correct as topographical survey was carried out by *Warabandi* staff who were non-technical and un-trained personnel.

(b) Short achievement in construction of lined field channels

Field channels were to be constructed from outlet of canal in such a manner that each and every field of outlet command was connected through it. A large portion (15 to 17 *per cent*) of irrigation water was wasted in unlined field channels due to seepage. To prevent this wastage, construction of lined field channel[25] upto 15 *per cent* of total length of field channels was provisioned in CADWMP. The targets fixed by Authority were 67 to 120 *per cent* of the targets in DPRs while shortfall in achievement of lined field channels against targets in DPRs ranged between 68 and 82 *per cent* during 2009-14 as depicted in **Diagram 3** below and detailed in ***Appendix-2.2.15***.

Diagram 3: Construction of lined field channels



(Source: Sharda Sahayak Command Area Development Authority)

In reply, the Government stated that only 37 *per cent* of the required funds were released which resulted in non-achievement of targets.

(c) Irregularities noticed in construction of lined field channels

Payment for substandard work

Payments of ₹ 86.59 lakh were made without taking the measurements and verification of the work executed.

As per OFD manual no payment would be made to suppliers without taking the measurement and verification of the works. Test-check of the records of

[23] 3,81,912 ha (Sharda: 81,970 ha, Sharda Sahayak: 1,65,314 ha, Saryu-II: 1,08,975 ha and Sirsi: 25,653 ha) at the rate of ₹ 1,000 per hectare.
[24] Level Dumpy to measure level of land.
[25] Lining of field channels (*Pucci Gul)* by brick, cement and sand work while unlined channels (K*uchchi Gul)* were earthen channels.

BSA, Basti, revealed that 31 lined channels (7.93 km) were constructed during 2010-12 at ₹ 86.59 lakh ***(Appendix-2.2.16)*** and payments were made without taking the measurements and verification of the work executed. The technical committee constituted (December 2012) by Commissioner cum Administrator for measurement/verification of these works also found that works worth ₹ 86.59 lakh were sub-standard.

In reply, the Government accepted the fact and stated that disciplinary proceedings were in progress against the erring officers.

Inadmissible expenditure on bricks

Excess consumption of 1.89 crore bricks led to excess expenditure of ₹ 7.94 crore.

Test-check revealed that Authority fixed (October 2007) the norm of 500 bricks per cum brick work which was reduced in June 2013 to 460 bricks per cum for same specification. PWD and ID also prescribed 460 bricks in one cubic metre brick work in their SoR (September 2009). Test-check of records in test-checked districts revealed that 1.89 crore bricks[26] were consumed in excess of norm of 460 bricks per cum in 4,72,409.66[27] cum brick work, executed for construction of 1,688.987 km lined channels during 2009-14. This led to excess expenditure of ₹ 7.94 crore[28] during 2009-14.

In reply, the Government stated that 460 bricks per cubic metre excluded the bricks required for brick ballast which was included in the previous norm of 500 bricks per cubic metre.

The reply was not acceptable as no such specification for provision of brick ballast was mentioned in the SoR sanctioned by the Authority.

Field channels constructed at varying costs

CADWMP guideline envisaged greater coordination among multi-disciplinary agencies. Test-check revealed that lined field channels were constructed in Bahraich district by Irrigation Department at the rate of ₹ 2,266.63 per metre during 2013-14. But the same work was executed by Authority at the rate of ₹ 1,400 to ₹ 1,500 per metre in all test-checked districts during 2009-14. Thus, there was no coordination among various implementing agencies and every agency was carrying out work according to its own drawing/design and at different cost.

In reply, the Government stated that Irrigation Department executed the OFD works as per its own specification while Authority executed it as per its own OFD manual. As such, the rates per metre in both the cases could not be same. Thus, there was no coordination between these agencies and different rates were adopted in the construction of channels.

Excess procurement of materials resulting in loss to Government

Cement worth ₹ 8.89 lakh procured in excess of requirement lost its strength.

As per OFD Manual, OFD work was required to be completed within 15 months. It was also stipulated that materials should not be procured in

[26] 472409.66 cum X 40 bricks per cum=18896386.40 bricks.
[27] 1688.987 km X 279.70 cum per km= 472409.66 cum.
[28] Taking minimum rate of ₹ 4200 per thousand bricks contracted by BSAs during 2009-14.

excess of requirement and should be consumed on works for which it was procured. Test-check of records of BSA, Gorakhpur (BSA) revealed that bricks (₹ 15.65 lakh), coarse sand (₹ 5.72 lakh) and cement (₹ 8.89 lakh) were procured for OFD works in 2011-12. These materials were not consumed even upto July 2014 as Gorakhpur district did not require any additions. Cement worth ₹ 8.89 lakh had already lost its strength as per norms fixed by IS 269-1968. This led to loss to the Government.

In reply, the Government stated that action against concerned DDs was under process.

Excess payment on head-load

Proportion of undue payment in cartage of materials by head load was 321 *per cent*.

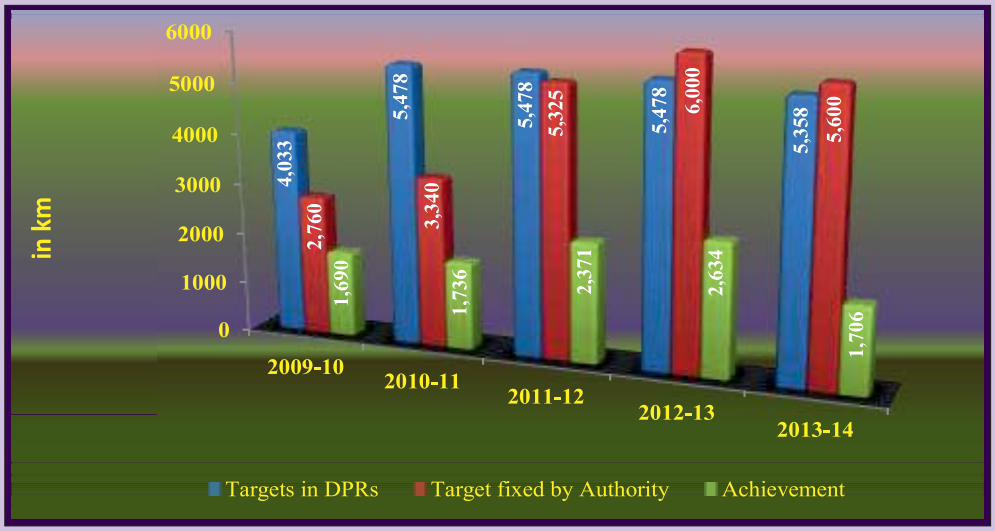
Test-check of records of sampled district Shahjahanpur revealed that materials were carried to fields by head-load in place of tractor/bullock cart and payments were made at rates higher than those approved in SoR by DDs/Authority. Analysis of vouchers of cartage by head-load revealed that in all cases of cartage of materials by head-load during 2009-14, proportion of undue payment was 321 *per cent* (***Appendix-2.2.17***). Taking total payment of ₹ 94.76 lakh as reported by the BSA in this period on head-load, the irregular payment without tenders/work orders worked out to ₹ 72.25 lakh.

In reply, the Government stated that the recovery of excess payment noticed in audit was in progress.

(d) Short achievement in construction of unlined field channels

DPRs included provision for construction of 85 *per cent* of total field channels as unlined channel. The targets fixed by Authority were 61 to 110 *per cent* of the targets in DPRs while the achievement in respect of construction of unlined field channels was low and ranged between 32 and 48 *per cent* against the target fixed in DPRs during 2009-14 as shown in **Diagram 4** below and detailed in ***Appendix-2.2.18***.

Diagram 4: Construction of unlined field channels



(Source: Sharda Shahayak Command Area Development Authority)

Further, OFD manual envisaged that an outlet would cover CCA of 40 ha of land and if CCA of an outlet is in excess of 40 ha, it was the responsibility of Authority to coordinate with ID for establishment of additional outlet. Test-check revealed that OFD works were planned and executed on 691 outlets (**Table-2**) having CCA of more than 40 ha upto 230 ha during 2009-14. Construction of channels on these outlets was against the norms fixed by Authority which would cause loss of water through seepage and less irrigation of excess area covered.

Table 2: Outlets covering more than 40 ha CCA during 2009-14

Sl. No.	Name of District	No. of outlets
1	Azamgarh	33
2	Bahraich	61
3	Basti	56
4	Ghazipur	100
5	Gorakhpur	10
6	Hardoi	118
7	Mirzapur	18
8	Pratapgarh	64
9	Raebareli	59
10	Shahjahanpur	81
11	Varanasi	91
Total		**691**

(Source: Data compiled at *Bhoomi Sanrakshan Adhikari* Office)

In reply, the Government stated that only 37 *per cent* of the required funds were released which resulted in non-achievement of targets. The reply was not acceptable as the implementation of the scheme was to be carried out by GoUP and the central share was to be reimbursed against the actual expenditure incurred. Further, regarding execution of OFD works on outlets having more than 40 ha of CCA, no specific reply was furnished.

(e) Short achievement in construction of water control structures

Water control structures[29] were needed to regulate availability of irrigation water to fields by avoiding soil erosion and wastage of water. It was observed that against the targets for construction of 29950 structures in DPRs during 2009-14, only 7950 (27 *per cent*) were constructed ***(Appendix-2.2.19)***.

In reply, the Government stated that construction work was executed as per site requirements and limited budget availability. The reply was not acceptable as the targets of water control structures were made after site survey which was approved by the Authority.

[29] In shape of outlets, chutes, drops, siphons, culverts *etc.* on both field channels and field drains.

2.2.4.6 Short achievement in construction of field, link and intermediate drains

As per para 5.7.1 of CADWMP, maintenance of proper balance of water, air and salts in root zone of plants is a prerequisite for sustainable agriculture. For removing excess irrigation water from fields CADWMP envisaged a component of construction of field, intermediate and link drains.

The target for construction of field drains of 3152 km was set in the DPRs during 2009-14. But, achievement was only 256.125 km (eight *per cent*) against the target. The percentage of achievement decreased from 25 (2009-10) to one *per cent* (2013-14) during 2009-14 ***(Appendix-2.2.20)***.

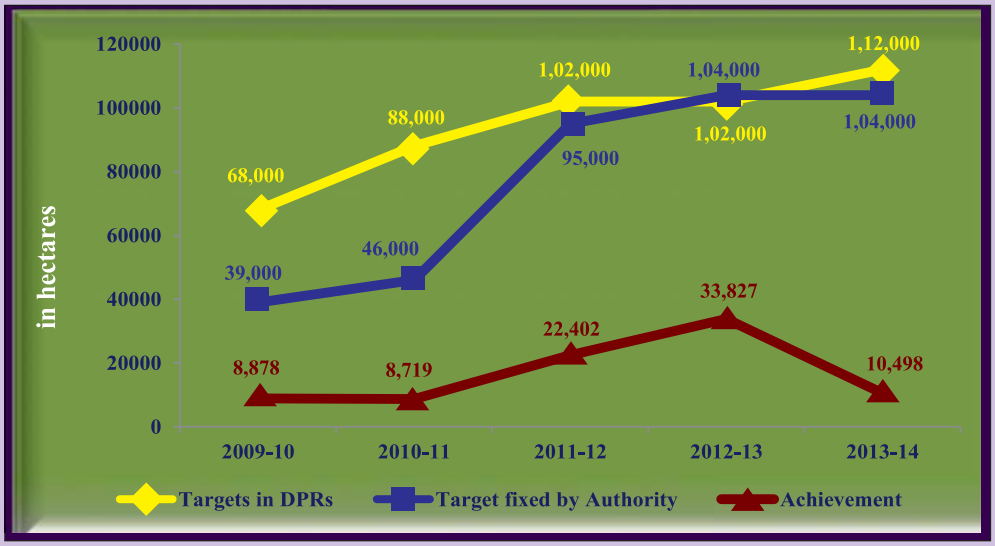
Test-check also revealed that intermediate and link drains were not constructed.

In reply, the Government stated that only 37 *per cent* of the required funds were released which resulted in non-achievement of targets. It also stated that the construction of field and intermediate drains were carried out on recommendation of *Jal Prabandhan Samitis* (JPSs) as per local requirement. The Government however, did not furnish any comment on non-construction of link drains. The reply was not acceptable as the implementation of the scheme was to be carried out by GoUP and the Central share was to be reimbursed against the actual expenditure incurred.

2.2.4.7 Warabandi

Warabandi in the outlet command was planned for equitable and timely distribution of irrigation water to farmers in proportion to their cultivated land. The target for *Warabandi* during 2009-14 was 4.72 lakh ha, while the achievement was only 0.84 lakh ha (18 *per cent*) as of December 2013 as shown in **Diagram 5** below and detailed in ***Appendix-2.2.21***.

Diagram 5: Target and achievement of *Warabandi*



(Source: Sharda Sahayak Command Area Development Authority)

Thus, 3.88 lakh ha, developed (OFD works) by Authority during 2009-14, remained without *Warabandi*. It was also noticed that though the targets and achievements of *Warabandi* were being shown in progress reports, *Warabandi* units of Authority were non-functional during 2009-14 and *Warabandi* staff was engaged in survey and construction of OFD works.

In reply, the Government stated (November 2014) that only 0.84 lakh ha against the target of 4.72 lakh ha was saturated during 2009-14 for which *Warabandi* was done. The reply was not acceptable as *Warabandi* units were non-functional and *Warabandi* staff was engaged in survey and construction work.

2.2.4.8 Training

Only ₹ 45.35 lakh out of ₹ 1.95 crore was spent on training of farmers.

The National Water Policy, 1987 emphasised the need for progressive involvement of farmers in management of irrigation to increase agricultural productivity and water use efficiency. CADWMP guidelines also envisaged training in improving the deliveries from main system, on-farm water management, planning and designing of OFD works, distribution of water etc. GoUP also ordered (December 2010) that minimum one *per cent* of total cost of OFD works would be spent on training of farmers and field functionaries. Test-check revealed that ₹ 194.75[30] crore was spent on OFD works during 2010-14. As such, ₹ 1.95 crore (one *per cent*) was required to be spent on training. However, only ₹ 45.35 lakh was spent on training of farmers during 2010-14. Test-check of records in 11 sampled districts revealed that ₹ 73.22 lakh (one *per cent* of ₹ 73.22 crore spent on OFD works) was to be spent on training, but only ₹ 2.92 lakh was utilised for training ***(Appendix-2.2.12)***.

In reply, the Government stated that the employees engaged in command area development work were adequately experienced and skilled. In this situation expenditure on training was incurred as per requirement. The reply was not acceptable as the Government specifically ordered to spend minimum one *per cent* of total cost of OFD works on training in December 2010.

2.2.4.9 Participatory Irrigation Management (PIM)

MoWR circulated guidelines (April, 1987) for forming Water User Associations (WUAs) to take up operation and maintenance of system, collect irrigation charges and assume responsibility for distribution of water. PIM Act, 2009 and PIM Rules, 2010 were enacted in the State in January 2011. As per para 2.5.8 of reports of Working Group of XIIth Plan (November 2011), participatory approach facilitates farmers to increase reliability and equity of water distribution, reduction in disputes, better and timely maintenance of canal system, increased crop yields etc. Test-check revealed that Irrigation Department planned to implement PIM in seven districts[31] by March 2010 and in the remaining districts by January 2011 by constituting WUAs at branch,

[30] 2010-11: ₹ 35.42 crore, 2011-12 : ₹ 60.31 crore, 2012-13: ₹ 61.20 crore, 2013-14: ₹ 37.82 crore.
[31] Amethi, Barabanki, Jaunpur, Lucknow, Pratapgarh, Raebareli and Sultanpur.

distributaries, minors and outlet levels. These committees were constituted[32] in only seven[33] divisions of five[34] districts (in two out of 11 test-checked districts) as of March 2014. Memorandum of Understanding (MoU) was to be signed between Irrigation Department and WUAs. It was, however, observed that MoUs were signed with only 805[35] WUAs (eight *per cent*) out of 9688 WUAs, registered as of March 2014. Further, MoUs were signed with only 292 WUAs in two out of eleven test-checked districts. Thus, Authority failed to ensure constitution of WUAs in remaining 27 districts (including nine out of 11 test-checked districts) covered under CADWMP. Further, CADWMP guidelines provided for one time functional grant[36] and infrastructure grant[37]for WUAs for creation of minimum infrastructure support[38]. It was observed that none of the constituted WUAs were provided one time functional grant and infrastructure grant.

In reply, the Government stated that formation of WUAs under PIM Act was being done by Irrigation Department and proposal for one time functional grant was sent to GoI in 2013-14.

The Government should ensure participation of WUAs in planning, implementation, operation and maintenance of irrigation system with other functions as envisaged in the PIM Act.

2.2.4.10 Insufficient availability of water

Water use efficiency is one of the most important factors affecting utilisation of irrigation water for maximum irrigation with a view to minimise the gap between irrigation potential created and utilised. Test-check of functioning of Sharda Sahayak canal system (CCA-16.74 lakh ha) revealed that the capacity of feeder channel had decreased (35 *per cent*) permanently from 650 cumec (designed) to 425 cumec (May 2007) because of silting in head reach. Silt ejector was not functioning properly because of higher water level at outfall, lesser slope in silt ejector channel and the canal. There was an additional water loss of 25 to 30 *per cent* in conveyance system[39]. Thus, actual availability of water for irrigation was approximately 60 *per cent* less than designed. Less availability of water from canal system affected utilisation of created potential.

The Government did not furnish any specific reply.

The Government should cover all components of CADWMP to ensure holistic development of the command area.

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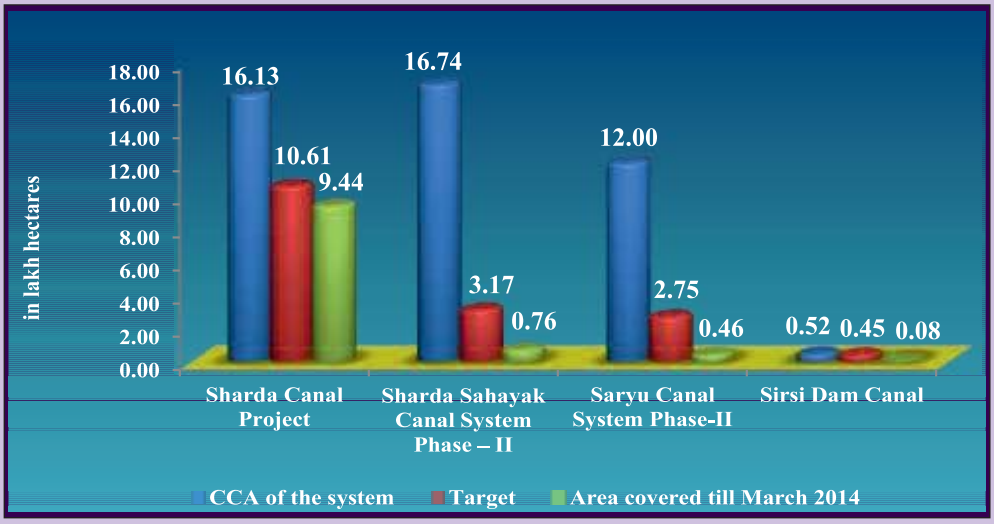
[32] 8,858 Outlet level Committees, 802 Minors level Committees, 28 Distributary level Committees.
[33] Sharda Sahayak Khand (SSK)-28, Haidargarh; SSK-36, Jaunpur; SSK-51, Pratapgarh; SSK-41 & 45, Raebareli and SSK-49 & Irrigation Division, Sultanpur.
[34] Barabanki, Jaunpur, Pratapgarh, Raebareli and Sultanpur.
[35] 292 in two of eleven test-checked districts.
[36] One time functional grants at the rate of ₹ 1,000 per hectare which was revised during XII Plan in 2013 to ₹ 1,200 per hectare (Central Share: 45 *per cent*, State Share: 45 *per cent* and Farmers' Share: 10 *per cent*).
[37] ₹ 2.25 lakh or 75 *per cent* of actual expenditure, whichever was less.
[38] An office and establishment to enable them to undertake smooth day to day functions, up-keep and safety of records.
[39] As reported by test-checked districts (Azamgarh, Pratapgarh and Raebareli).

2.2.5 Gap between irrigation potential created and utilised

Gap remained between irrigation potential created and utilised was 72 *per cent* in two major irrigation projects.

The major objective of CADWMP was to enhance agricultural production and productivity by optimum utilisation of created potential of irrigation. Test-check revealed that percentage of actual execution of OFD works against CCA covered in CADWMP, ranged from 16 to 59 *per cent.* Further, OFD works in only 24.18 lakh ha (53 *per cent*) was completed against CCA of 45.39 lakh ha in ongoing four projects upto March 2014 as shown in **Diagram 6** below and detailed in ***Appendix-2.2.22***. Thus, due to slow progress of work, the objective of CADWMP remained unachieved.

Diagram 6: Physical achievements under different projects



(Source: Sharda Sahayak Command Area Development Authority)

It was also noticed that out of total created potential of 45.39 lakh ha, water was not available in 14.79 lakh ha due to canal system deficiencies like damage to canal system, silting etc. Authority confined executing OFD works in 30.60 lakh ha where water was already available for irrigation. No efforts were made by Authority to correct canal system deficiencies to bridge the gap between created and utilised CCA which was the major component of CADWMP. Moreover, as per information provided by ID, the gap between irrigation potential created (32.87 lakh ha) and utilised (9.10 lakh ha) was 72 *per cent* (23.77 lakh ha) in two major irrigation projects namely Sharda Canal Project (created: 16.13 lakh ha, utilised: 3.75 lakh ha) and Sharda Sahayak Canal Project (created: 16.74 lakh ha, utilised: 5.35 lakh ha) as of 2013-14.

In reply, the Government stated that the Sharda Sahayak Canal System was running continuously since 1974-75 due to which defects were natural. It also stated that the gap between irrigation potential created and that utilised was due to short release of funds against the target. The reply was not acceptable as the gap was due to canal system deficiency which was not addressed by the Authority.

2.2.6 Results of joint physical inspection

Audit team carried out joint physical inspection of 98 out of 1960 outlets on which OFD works were carried out in test-checked districts and interviewed 490 farmers which revealed the following:

- Design of six outlets[40] was defective, as the level of these outlets was much below the level of fields where OFD works were executed. As a result, water was not reaching the fields of the targeted farmers.

- Thirty four outlets were unauthorisedly connected by farmers with 12 inch dia pipes instead of four inch dia pipes.

- OFD work was executed without carrying out the work of unlined channels on 80 outlets. Thus, water could reach only to the land of farmers adjoining the lined channels.

- Farmers having their fields near Gola Branch at outlet no. 47 in Gorakhpur district and Belkhara minor of district Bahraich near outlet no.17 had blocked the canal which resulted in non-availability of water to the farmers having fields beyond these outlets.



Gola Branch (tail side) of Gorakhpur district having no water as it was blocked by farmers


Belkhara minor of district Bahraich was impeded near outlet no.17 on 03.07.2014.

- Cisterns and structures in 28 outlets were found in dilapidated condition.

- Three outlets were constructed in the command area of state tube wells. Further, lined channel of outlet no. 71 was connected with the channel of the state tube well.

- Silting was found in 38 outlets, due to which water could not pass at its full capacity depriving irrigation facility to the tail end farmers.

[40] Outlet no. 74, 76, 77, 78, 79 and 86 of Shivgarh Distributary in Raebareli district.

- Twelve outlets were not connected with canals through pipes hence could not provide water to the fields.

- On outlet nos. 1 to 8 of Mirzapur Minor in Ghazipur district no works were executed but work was shown as completed in the records.

Facts of physical inspection were accepted by the Government. In case of Mirzapur Minor in Ghazipur district it was stated that the disciplinary enquiry was instituted against the erring officers.

2.2.7 Monitoring and Evaluation

Progress and implementation of CADWMP was to be monitored through periodical progress reports, detailed accounts, field visits, quality control, concurrent evaluation and monitoring by committees of different levels.

2.2.7.1 Inadequate monitoring by SLMC, Authority, SLCC and DLIMC

A State Level Monitoring Committee (SLMC) was formed to review progress and make suggestions for improving performance. A State Level Coordinating Committee (SLCC) was formed (September 1983) for inter-departmental coordination for efficient use of water. Meetings of SLMC and SLCC were to be held twice a year. Further, a District Level Implementation Monitoring Committee (DLIMC) was to be formed to decide the issues relating to fixation of priorities, approval of Annual Work Plan prepared by concerned BSAs and monitoring and utilisation aspects of created irrigation potential under the project.

Test-check of the records of Authority revealed that only one meeting of SLMC was held (July 2013) against 10 required meetings. No details regarding SLCC meetings were made available to audit. Five meetings were held by Commissioner cum Administrator during 2009-14 though the norms for frequency of meetings were not provided to audit. It was decided in its meeting (October 2009) for sending proposals for correcting canal system deficiency and adaptive trials to GoI but these were not sent till March 2014. Further, in 2012-13, directions were issued to get timely approval of OFD works by DLIMCs. But, lack of timely approvals by DLIMCs persisted.

Meetings of DLIMC in test-checked districts were held only once a year for approving Annual Work Plan. Scrutiny revealed that Annual Work Plans of BSA, Basti for 2011-12, BSA, Varanasi and Mirzapur districts for 2013-14 were not approved by DLIMCs till June 2014.

Further, GoUP ordered (October 2013) the constitution of a monitoring committee under the chairmanship of Sub-Divisional Magistrate to ensure quality control of executed works and to encourage participation of beneficiaries in CADWMP. However, this committee was not formed in any of the test-checked districts.

In reply, the Government stated that the SLMC meetings under chairmanship of Principal Secretary were held at Government level and suggestions made in minutes were adhered to by the Authority. Similarly, meetings of other committees were also held regularly. The reply was not acceptable as the decisions taken in these meetings viz., issues relating to fixation of priorities, approval of Annual Work Plan, sending proposals to GoI for correcting system deficiency and adaptive trials were not followed. Further, though called for no documents in support of meetings held by other committees were made available to audit.

The Government should ensure and monitor integration of all schemes being run by the different departments for the holistic development of the command area.

2.2.7.2 Discrepancies in Physical Progress Reports

Works executed by BSAs, in a financial year, were being recorded in "40 column report" and physical progress of executed works was being sent to Authority in "Physical Progress Report". Test-check of records in test-checked districts revealed that there were significant excess/under reporting which was 51 to 131 *per cent* to actually executed works relating to lined field channels (104 *per cent,* reported: 619.13 km, executed: 596.97 km), unlined field channels (126 *per cent,* reported: 4266.37 km, executed: 3377.83 km), structures (51 *per cent,* reported: 3433 no., executed: 6735 no.) and field drains (131 *per cent,* reported: 74.55 km, executed: 57.03 km) during 2009-14 as detailed in ***Appendix-2.2.23***.

In reply, the Government stated that the necessary action will be taken where difference was found in reported and executed progress.

2.2.7.3 Lack of web based monitoring

According to CADWMP guidelines, GoUP was to use online web based monitoring of CADWMP project for sending status of quarterly progress of works. During test-check of the records of Authority and in test-checked districts, it was found that no online web based monitoring system was established.

In reply, the Government stated that departmental website is in its initial stage.

2.2.7.4 Quality Control

In MoU signed (December 2010) between GoUP and MoWR, GoI stipulated that GoUP shall ensure quality control in execution of works and a report of an independent institute (an expert agency other than the department) on works executed during preceding financial year would be submitted to MoWR in July-August of each year. It was also provided therein that procedure for quality control mechanism should be in place mentioning the responsibility of officers at various levels for correctness of data and quality of works. Further, to ensure quality of cement, the Government order (March 1999) provided that

samples of cement supplied would be tested in PWD Research Institute, Lucknow or any other recognised institution. Test-check revealed that neither sample testing of cement was done nor such report was sent to MoWR during 2009-14. No procedure for quality control mechanism was prescribed by GoUP.

In reply, the Government stated that quality of construction works was ensured as far as possible. The reply was not acceptable as no tests of material were carried out by the Authority to ensure the quality.

2.2.7.5 Physical Inspection/verification of OFD work

Only 45 *per cent* inspections were conducted by DDs.

As per OFD manual, physical inspection of 10 *per cent* outlets were to be carried out by Deputy Directors (DDs) in their jurisdiction. Test-check of records revealed that 1407 outlets were constructed during 2009-14 in eight test-checked districts[41]. Thus, 141 outlets were required to be physically inspected, but only 63 inspections (45 *per cent*) were conducted by DDs (***Appendix-2.2.24***). Further, it was also noticed that five DDs[42] were also holding the charge of BSAs during 2013-14 which weakened the monitoring system as the DD was to monitor/supervise the works executed by the BSA as per OFD manual.

In reply, the Government accepted the fact and stated that instructions were issued to DDs for carrying out scheduled 10 *per cent* verification of channels.

2.2.7.6 Non-recording of OFD works in revenue records

As per guidelines, all executed OFD works including maps should be documented in revenue records. Test-check revealed that recording of completed OFD works in revenue records was not ensured during 2009-14 in any of test-checked districts.

In reply, the Government stated that a copy of executed map of created assets was always handed over to respective District Magistrates for recording in revenue records which was being monitored by the Authority. The reply was not acceptable as BSAs of test-checked districts had accepted (June 2014) the fact that recording of completed OFD works in revenue records was not done.

2.2.7.7 Concurrent Evaluation

Concurrent evaluation of CADWMP was to be carried out for assessing the performance of CADWMP, identifying constraints and taking remedial measures. It was found that no concurrent evaluation of CADWMP was undertaken during 2009-14. Thus, the objective of mid-course correction of likely deficiencies to be noticed through concurrent evaluation was defeated.

No specific reply was furnished by the Government.

[41] Bahraich, Basti, Gorakhpur, Hardoi, Mirzapur, Pratapgarh, Raebareli and Varanasi.
[42] Azamgarh, Basti, Gorakhpur, Mirzapur and Varanasi.

2.2.8 Conclusion

- Matching share by GoUP was not released, hampering the progress of the programme;

- A disproportionate and heavy expenditure on establishment (100 *per cent* of OFD work) was made against the norm of 20 *per cent*;

- Planning of CADWMP was inadequate resulting in unplanned execution of works and non-implementation of various components;

- The progress of implementation of the programme was slow as only OFD works were being carried out. Progress of the components of even OFD works like construction of lined, unlined field channels, structures and field drains remained 25, 32, 27 and 8 *per cent* respectively against the targets of DPRs;

- Memorandum of Understanding was signed with only eight *per cent* of WUAs. Authority failed to ensure constitution of WUAs in 27 out of 32 districts. None of the constituted WUAs were provided one time functional and infrastructure grants;

- Monitoring was deficient, quality control was almost absent and concurrent evaluations were not done. Deficient monitoring and absence of concurrent evaluations denied the State Government the opportunity for effecting corrections, if any, for proper implementation of the programme; and

- The objectives of the programme were not achieved as the gap between irrigation potential created and utilised was 72 *per cent* in Sharda and Sharda Sahayak Canal Projects of the command area despite an expenditure of ₹ 459.59 crore during 2009-14, reducing the likelihood of increase of agricultural production and productivity and betterment of socio-economic status of the farmers.

STATE AGRICULTURE UNIVERSITIES IN FAIZABAD & MEERUT



AGRICULTURE EDUCATION AND RESEARCH DEPARTMENT

AGRICULTURE EDUCATION AND RESEARCH DEPARTMENT

2.3 State Agriculture Universities in Faizabad and Meerut

Executive summary

Performance audit of Narendra Deva University of Agriculture & Technology (NDUAT), Faizabad and Sardar Vallabhbhai Patel University of Agriculture & Technology (SVPUAT), Meerut revealed:

Financial Management

- Though ₹ 963.33 crore was spent during 2009-14 in NDUAT and SVPUAT, the Universities neither maintained the main cash book nor reconciled its balances with banks. The annual accounts of NDUAT (2011-14) and SVPUAT (2013-14) were also not prepared.

(Paragraph 2.3.7 & 2.3.14)

Academic activities

- Four courses, running in four constituent colleges of NDUAT, were not approved by the Chancellor of the University, as required.

(Paragraph 2.3.8.1)

- Teaching was affected due to shortage of academic staff in NDUAT and SVPUAT during 2009-14. The enrolment of students was low as compared to intake capacities and drop-out percentage was high in NDUAT. Also, 95 *per cent* students in NDUAT and 92 *per cent* in SVPUAT did not get placements during 2009-14.

(Paragraphs 2.3.8.2, 2.3.8.4, 2.3.8.5, 2.3.15.1 & 2.3.15.4)

- The course of Bachelor of Veterinary Science and Animal Husbandry was running in NDUAT and SVPUAT with 50 and 15 faculty members respectively, against the norm of 87, prescribed by Veterinary Council of India, New Delhi. The library in NDUAT was not digitised despite expenditure of ₹ 62.99 lakh having been incurred. The required class-rooms and auditoriums were not available in constituent colleges of NDUAT and SVPUAT.

(Paragraphs 2.3.8.3, 2.3.8.6, 2.3.8.7, 2.3.15.2 & 2.3.15.6)

Research activities

- Large number of projects were incomplete (March 2014) in both the Universities. No research activities were taken up at Crop Research Stations in NDUAT. The Cattle Research Project was also closed midway in SVPUAT.

(Paragraphs 2.3.9.1, 2.3.9.3, 2.3.16.1 & 2.3.16.2)

- Large number of breeder and foundation seeds of notified varieties were not under production. Further, large number of developed varieties of crop seeds were neither notified nor patented. Seeds were also sold as grains, resulting in loss of ₹ 2.57 crore.

(Paragraphs 2.3.9.4, 2.3.9.5, 2.3.16.3 & 2.3.16.4)

Extension Activities

- Community Radio Station was not functional in NDUAT. The Soil and Water Testing Laboratories, Mobile Diagnostic Cum-Exhibition Unit and Bio-control Units were non-functional in both the Universities.

(Paragraphs 2.3.10.3, 2.3.10.4, 2.3.10.5, 2.3.17.3 & 2.3.17.4)

2.3.1 Introduction

The Agriculture Universities were established to achieve the goal of educating people, carrying out research works and development/transfer of agriculture technology to reduce the gaps in crop yield through focused interventions. Chandra Shekhar Azad University of Agriculture and Technology, Kanpur; Manyavar Sri Kanshiramji University of Agriculture and Technology, Banda; Narendra Deva University of Agriculture & Technology, Faizabad; Sam Higginbotom Institute of Agriculture Technology and Sciences, Allahabad; and Sardar Vallabhbhai Patel University of Agriculture & Technology, Meerut are the five Agriculture Universities functioning in Uttar Pradesh.

The Government of Uttar Pradesh (GoUP) established Narendra Deva University of Agriculture & Technology, Faizabad (NDUAT) in January 1974 and Sardar Vallabhbhai Patel University of Agriculture & Technology, Meerut (SVPUAT) in October 2000 under the UP *Krishi Evam Prodyogik Vishwavidyalaya Adhiniyam*, 1958 (University Act).

NDUAT has five[1] Constituent Colleges in Faizabad, seven Regional Research Stations[2], 17 *Krishi Vigyan Kendras (KVKs)*[3] and four *Krishi Gyan Kendras (KGKs)*[4] under its jurisdiction. Besides, Mahamaya College of Agriculture Engineering and Technology in Ambedkar Nagar (established: 2002) is also under the jurisdiction of NDUAT.

SVPUAT has three Constituent Colleges[5], three Crop Research Stations[6], 13 *KVKs*[7] and two *KGKs*[8] under its jurisdiction.

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[1] College of Agriculture, College of Home Science, College of Horticulture and Forestry, College of Fisheries and College of Veterinary Science and Animal Husbandry.
[2] Bahraich, Baribagh, Basuli, Faizabad, Ghagharaghat, Masodha and Tissuhi.
[3] Ambedkar Nagar, Azamgarh, Bahraich, Balrampur, Ballia, Barabanki, Basti, Chandauli, Faizabad, Gorakhpur, Jaunpur, Maharajganj, Mau, Sant Kabir Nagar, Siddhartha Nagar, Sonbhadra and Varanasi.
[4] Amethi, Deoria, Ghazipur and Gonda.
[5] College of Agriculture, College of Biotechnology and College of Veterinary Science & Animal Husbandry in SVPUAT.
[6] Bulandshahar, Nagina and Ujhani.
[7] Baghpat, Bijnore, Budaun, Bulandshahar, Gautam Buddha Nagar, Ghaziabad, Meerut, Moradabad, Muzaffarnagar, Pilibhit, Rampur, Saharanpur and Shahjahanpur.

2.3.2 Organisational structure

The Hon'ble Governor of UP is the Chancellor of NDUAT and SVPUAT. The Vice-Chancellors (VC's) of the Universities are the Principal Executives. The Principal Secretary, Agriculture Education and Research Department is responsible for functioning of the Agriculture Universities. The organisational chart of the Universities is given in ***Appendix-2.3.1.***

As per Section 7 (k) of the University Act, 1958, the Board of Management (BoM) and the Academic Councils are the supreme bodies for monitoring and governing the academic affairs of Agriculture Universities. BoM comprises VC as ex-officio Chairman and sixteen members. The Registrar is the Chief Administrative Officer. The Comptroller is responsible for supervision over funds and preparation of budget and annual accounts.

2.3.3 Audit objectives

The audit objectives of the performance audit were to examine whether:

- Financial management was effective and efficient;
- There was adequate institutional capacity for academic functions to ensure effective and quality education;
- Research and extension activities were effective for achieving the envisaged aim of reducing yield gaps and increasing the productivity of foodgrains; and
- An effective monitoring mechanism was in place.

2.3.4 Audit criteria

The audit criteria have been derived from the following:

- The guidelines issued by GoI and GoUP, Indian Council of Agricultural Research (ICAR) and UP Council of Agricultural Research (UPCAR);
- Orders issued by the All India Council for Technical Education and GoUP's orders issued from time to time; and
- The Budget Manual, State Financial Rules *etc*.

2.3.5 Scope and audit methodology

Of the five Agriculture Universities functioning in the State, two Universities i.e. NDUAT and SVPUAT, one each from the eastern and western regions of the State were selected for Performance Audit. The records relating to academics, research, extension activities and financial management for 2009-

[8] Bareilly and Jyotiba Phule Nagar.

14 of the Universities were examined during February 2014 to July 2014. The records of 12[9] *KVKs/KGKs* were also examined in test-check.

The Entry Conference was held (May 2014) with the Principal Secretary, Agriculture Education and Research Department, GoUP wherein the audit objectives, criteria, scope and methodology were discussed. The Exit Conference was held with the Principal Secretary on 14 November 2014 wherein the facts & figures and recommendations were accepted. The replies (November 2014) of the Government have been suitably incorporated.

2.3.6 Limitations

Some information/records in NDUAT and SVPUAT were not furnished and replies to audit observations/queries remained largely un-responded as of November 2014, despite repeated requests (***Appendix-2.3.2)***, thereby limiting the scope of audit to that extent.

Audit Findings

Narendra Deva University of Agriculture & Technology, Faizabad

2.3.7 Financial management

Annual budget of NDUAT is prepared on the basis of grants-in-aid received from the State Government, ICAR and other agencies for implementation/ execution of schemes/projects of research and extension activities. Besides, the University generates its own income by way of realisation of fee from students, sale of forms, sale of seeds *etc*.

2.3.7.1 Delay in preparation of Annual accounts

As per Section 34 (1) of the University Act, 1958, Annual Accounts were to be prepared under the directions of VC and submitted every year by the Board to the State Government. We noticed that annual accounts for 2011-14 were under preparation. Consequently, the value of assets and liabilities and year-wise excess of income over expenditure or *vice-versa* could not be ascertained. Further, the reasons for the *minus* balances appearing in the accounts of NDUAT also remained unreconciled.

On this being pointed out the GoUP assured that the annual accounts shall be prepared.

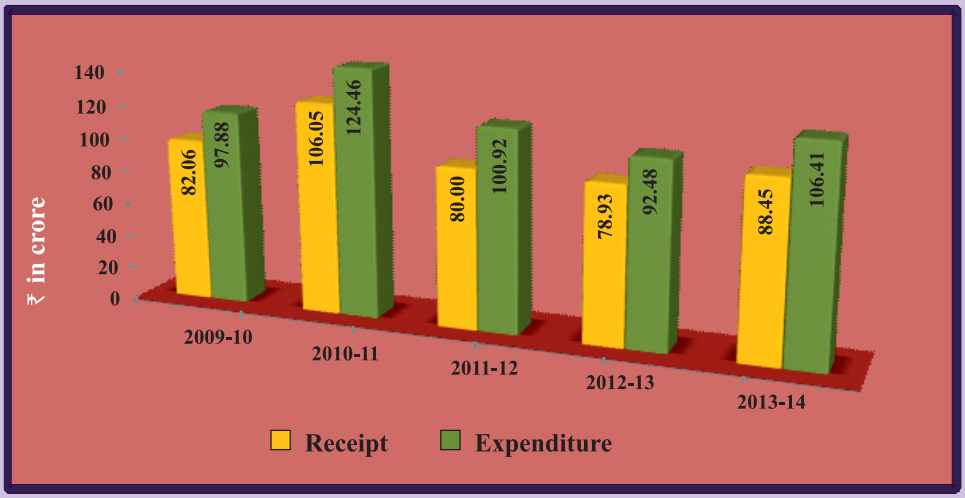
2.3.7.2 Financial position

A sum of ₹ 522.15 crore was spent during 2009-14.

During 2009-14, NDUAT received ₹ 435.49 crore and spent ₹ 522.15 crore. The year-wise position of receipts and expenditure is given in **Diagram 1.**

[9] Six *KVKs (*Barabanki, Ballia, Faizabad, Gorakhpur, Jaunpur and Siddarthnagar*)*and one *KGK (*Ghazipur*)* in NDUAT and four *KVKs (*Badayun, Bijnore, Meerut and Shahjahanpur*)*and one *KGK* (Bareilly) in SVPUAT.

Diagram 1: Receipts and Expenditure in NDUAT during 2009-14



(Source: Records of the University)

It may be seen from **Diagram 1** that excesses of expenditure over income, ranging between ₹ 13.55 crore and ₹ 20.92 crore, were incurred by diverting the funds from other schemes *i.e.* research, seed production and other developmental activities during 2009-14 ***(Appendix-2.3.3)***.

2.3.7.3 Non-maintenance of general cash book

Financial Hand Book Volume V (Part I, rule 27 A) provides that all transactions occurring during the financial period in an entity should be recorded in one general cash book. We noticed that the general (main) cash book was not being maintained (2009-14) for recording all transactions of receipts and expenditures. Although 101 subsidiary cash books were maintained, their balances were never reconciled (2009-14) with bank balances. Test-check of records revealed that, *minus* balances of ₹ 1.77 crore pertaining to Scholarship account were shown in the cash book of the University as of March 2014.

On this being pointed out the GoUP stated that action will be taken for non-maintenance of main cash book.

2.3.7.4 Diversion of GPF subscriptions

As per the order of finance (Income-Expenditure) Section-I, dated 31.03.2002 of GoUP, the subscriptions of General Provident Fund (GPF) were to be deposited in the treasury under Major Head-8009 (Sub Head-14). But GPF subscriptions (₹ 21.48 crore), deducted (August 2011 to February 2014) from monthly pay and allowances of employees, were not deposited in treasury. The subscriptions were retained in a bank account and the entire amount of ₹ 21.48 crore was diverted for disbursement of pay and allowances of employees.

On this being pointed out the GoUP stated that action will be taken for non-deposit of GPF subscriptions in treasury.

2.3.7.5 Irregular reimbursement of fee

The State Government provided (July 2011) financial assistance to the students of Scheduled Castes/ Scheduled Tribes/Other backward classes/ minorities and the poor of General category by way of reimbursement of non-refundable compulsory fees for approved courses. Audit observed that:

- Against the admissible fee reimbursement (during 2010-13) of ₹ 2.14 crore in respect of Scheduled Castes and Scheduled Tribes (SC&ST) students, a claim of ₹ 2.43 crore was submitted to the District Social Welfare Officer, Faizabad which was sanctioned and released (April 2011 to January 2013), resulting in excess reimbursement of ₹ 0.29 crore.

- In disregard of the instructions of GoUP, ₹ 1.30 crore in respect of fee (₹ 0.54 crore to OBC, ₹ 0.31 crore to the poor amongst the General category and ₹ 0.45 crore to SC/ST) was also reimbursed to the students pursuing unapproved courses.

GoUP assured to enquire into the excess claims of reimbursement of fee.

2.3.7.6 Irregular payment of arrears of pay

As per ICAR's instructions, National Eligibility Test (NET) qualification was a pre-requisite for teachers, and arrears of pay on account of recommendations of Sixth Pay Commission was payable to only those teachers who were appointed before 1 January 2006 and were NET qualified. It was observed that out of ₹ 26.13 crore (ICAR: ₹ 20.91 crore and State: ₹ 5.22 crore) received from ICAR and GoUP for disbursement of arrears of pay**,** ₹ 16.59 crore was spent irregularly (₹ 14.44 crore was disbursed in 2011-12 to ineligible teachers and ₹ 2.15 crore during 2011-14 on pay and allowances of employees in NDUAT) and remaining ₹ 9.54 crore was still lying in bank.

GoUP stated that the required action will be taken.

GoUP should ensure timely preparation of accounts, put in place a proper system for periodical maintenance of prescribed records and ensure financial discipline.

2.3.8 Academic activities

2.3.8.1 Commencement of courses

As per Sections 16 (1) and 28 (f) of the University Act, the Academic Council of the University "shall be in charge of the academic affairs of the University" and a new course can be introduced only after the recommendation of the Academic Council and with the approval of BoM and the Chancellor.

The courses were commenced though not approved by the Government.

Six under-graduate, four post-graduate courses (Agriculture, Veterinary Science and Animal Husbandry; Engineering and Technology; Fisheries; and Home Science and Horticulture) and one Doctor of Philosophy (Ph.D) in Agriculture are offered in NDUAT. Test-check of the records revealed that the Academic Council approved (2000-09) four new courses as detailed in **Table 1** below.

Table 1: Courses approved by the Academic Council

Sl. No.	Period	Name of the course	Name of College	No. of students declared qualified
1	2006-07	B.Sc. Horticulture	College of Horticulture and Forestry	62
2	2006-07	B.Sc. Fisheries	College of Fisheries	55
3	2008-09	B. Tech. (Computer Science)	Mahamaya College of Agriculture Engineering and Technology, Ambedkar Nagar.	58
4	2000-01	Post Graduate Diploma in Computer Application (PGDCA)	College of Agriculture	211
Academic session commences from the month of July				

(Source: Records of the University)

After the approval of the courses by the Academic Council, the proposal was sent to the Chancellor for his approval only in January 2014 which were not approved (June 2014) due to delayed submission of the proposals. As a result, the courses were not included in Statutes of the University Act. Nevertheless, the unapproved courses, commenced from the aforesaid academic sessions, were continued thereafter.

GoUP stated (November 2014) that the approval to the courses have been accorded in June 2014. The reply was not acceptable as the courses were to be commenced only after obtaining the required approval of the Chancellor. Moreover, the course of PGDCA was yet to be approved by the Chancellor, although it was commenced in 2000-2001.

GoUP may ensure that courses should be commenced only after obtaining the requisite approval of the Chancellor.

2.3.8.2 Academic staff

The Professor-cum-Head of the Department, Professor, Associate Professors/Scientists and Assistant Professors/Assistant Scientists are the academic staff of the University.

There were shortages of academic staff in NDUAT

Large number of posts of Professor-cum-Head of the Department, Associate Professors/Scientists, Assistant Professors/ Scientists remained vacant during 2009-14 ***(Appendix-2.3.4)***. Besides, Research Assistants were also declared (March 1992) as teachers/lecturers by the Academic Council of NDUAT though they did not possess the required eligible qualification. The shortfall in the academic staff affected the teaching and research works, as discussed in Paragraphs: 2.3.8.4 & 2.3.9.3.

GoUP stated that action will be taken at the earliest to fill the vacant posts of Professors, Assistant Professors and Scientists.

2.3.8.3 Norms for operation of courses

As per Regulation, 2008 of Veterinary Council of India (VCI), New Delhi, 87 teaching faculty members were required for commencement of five-year course of Bachelor of Veterinary Science & Animal Husbandry (B.V.Sc &

AH). Section 15 (2) of the Indian Veterinary Council Act, 1984 specified that courses were not to be commenced without fulfilment of this norm.

We observed that:

- Though the teaching faculty members (31 upto October 2012, 40 upto April 2013 and 50 upto March 2014) were less than those prescribed by VCI, GoUP created only 64 posts for B.V.Sc. & AH course. Against the intake capacity of 44 students, 69 students in 2009-10 batch (including 50 newly enrolled and 19 repeaters) pursued the course and only 37 (54 *per cent*) students have passed. Further, the number of failed students pursuing the first semesters of five years course, was 92 over four years during 2009-13.

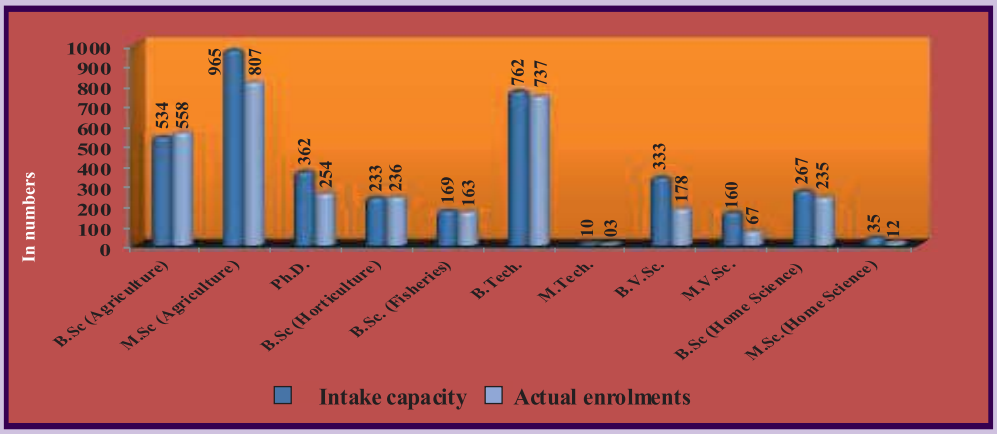
- Given the shortage of faculty members and non-fulfilment of the other norms of Audio visual facility, Health unit, OPD units for animals and fish hatchery, VCI restricted (April 2012) the enrolment of students in B.V.Sc. & AH for the session of 2012-13. Hence, no students were enrolled by the University during 2012-14, against the intake capacity of 88 students in each of these years.

GoUP stated that the prescribed norms of VCI, New Delhi, including those for teaching and non-teaching staff, shall be followed.

2.3.8.4 Shortfall in enrolments and high dropout rates

The Academic Council of NDUAT fixed the intake capacity of students in their Constituent Colleges as per norms of ICAR and VCI Regulations. However, shortfall was observed during 2009-14 in the number of students enrolled in Constituent Colleges *vis-a-vis* intake capacity fixed by the Academic Council as given in **Diagram 2** and detailed in ***Appendix-2.3.5.***

Diagram 2: Enrolment of students against intake capacity during 2009-14



(Source: Records of the University)

It would be seen from the **Diagram 2** that the shortfall in enrolments ranged between three and 70 *per cent* (***Appendix-2.3.5).*** In addition to shortfall in enrolments, the drop-out rate amongst the students ranged between three to 47 *per cent* in B. Tech. (Computer Science), two to 18 *per cent* in B. Tech (Agriculture), zero to 26 *per cent* in B.Sc. (Fisheries), 10 to 16 *per cent* in

M.Sc. (Agriculture) and zero to 33 *per cent* in M.V.Sc. ***(Appendix-2.3.6)*** during 2009-13.

The shortfall in enrolments and high drop-out rates were largely due to inadequate teaching faculty, insufficient infrastructure facilities (class-rooms *etc.*) and inadequate facility for placements of the students after completion of the courses.

Inadequate evaluation and scrutiny of answer sheet

Further, out of 965 students applying (2009-14) for scrutiny of answer scripts, 192 were awarded higher and seven lower marks than originally awarded. Out of 237 students, 137 students were awarded higher than originally awarded marks after revaluation (2010-12) of their results. This indicates that level of evaluation of the answer scripts was inadequate.

GoUP assured that the students shall be enrolled as per the intake capacity. However, the fact remains that the envisaged objective of imparting education in agriculture and allied sciences to a specified number of students was defeated during 2009-14. Besides, due care was not taken in evaluation and scrutiny of answer sheets.

2.3.8.5 Placement of students

Section 15 (3) of the University Act required that the Dean, Student Welfare would assist in placements of graduates who successfully completed the courses. Though Placement Cell was established in 2006 it was not made functional due to non-posting of the Dean, Student Welfare. No feed-back of successful students was provided to the companies and only a few companies turned up for campus selection. In NDUAT, 69 students (five *per cent*) out of 1393 passed students were placed during 2009-13. The University did not have details of placement of all the passed students.

GoUP stated that the staff shall be appointed for proper functioning of the placement cell.

2.3.8.6 Functioning of Library

With a view to digitise the existing library, a project for establishing a Digital Library Automation and Networking was sanctioned in September 2011 for ₹ 69.99 lakh. The project comprised library management system software and Journals Storage & Maintenance System with installation of computers *etc*. Subsequently, GoUP released (2011-12) ₹ 69.99 lakh for the above. Test-check of the records revealed that NDUAT entered (November 2011) into Memorandum of Understanding with UP Consumer Co-operative Society Limited, Lucknow (UPCCS) for execution of the works to be completed by March 2012 and advanced (November 2011: ₹ 35 lakh and March 2012: ₹ 27.99 lakh) ₹ 62.99 lakh[10] to it. UPCCS supplied the computers and other items (January 2012). However, the digitisation work remained incomplete (November 2014) even after lapse of two years of the scheduled date of

[10] 50 *per cent* advance with supply order and 40 *per cent* after delivery.

completion and incurring expenditure of ₹ 62.99 lakh (90 *per cent*). The warranty period of one year of hardware, software, peripherals and networking system has also expired in January 2013. The balance amount of ₹ seven lakh was also lying in bank since September 2011as of November 2014.

Further, it was also observed that:

No full time librarian was appointed since 2008 (November 2014). Moreover, the students and teachers were deprived of the benefits of e-books[11] purchased during 2011-13 at ₹ 53.16 lakh, due to non-availability of internet connection in the library and Wi-Fi facility in the campus.

As per UP Financial Rules, all stores should be physically verified at least once every year and a certificate to that effect is to be recorded. However, the assets of the library were never verified physically during 2009-14.

GoUP stated that Digital Library Automation and Networking shall be made functional at the earliest. It was also stated that action shall be taken for proper functioning of the library and physical verification of assets will be carried out as per norm.

GoUP may develop adequate mechanisms to ensure the requisite compliance of norms and optimum utilisation of infrastructure created.

2.3.8.7 Inadequate/absence of infrastructure facilities

As per norms, Standards and Academic Regulations of Fourth Dean Committee of ICAR on Agriculture Education, 2007, each faculty should have four under-graduate class-rooms and one examination hall; each department of faculty should have one post-graduate class-room, one laboratory and an auditorium; and each class-room should be equipped with slide/projector and multimedia.

Most of the classes of the faculty of Home Science were arranged in College of Agriculture due to availability of only one class-room in the faculty. Further, five departments of faculty of Animal Husbandry had no post-graduate class-rooms. There was no auditorium in College of Horticulture. Further, out of four post-graduate class-rooms in seven Departments of Fisheries no post-graduate class-room was operational and only three out of required eight laboratories were operational.

GoUP assured that the required infrastructure shall be developed and a proposal for construction of an auditorium shall be sent to ICAR.

GoUP may ensure adequate infrastructure facilities for quality education.

2.3.9 Research activities

Various agencies (ICAR, UPCAR *etc.*) provided funds to NDUAT for undertaking research in the field of agriculture and other allied sectors for

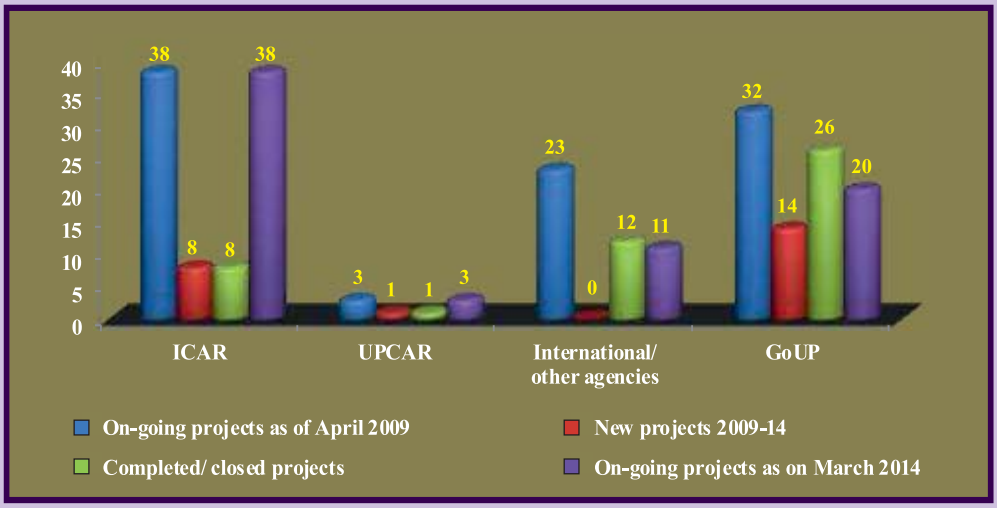
[11] An electronic book in digital form.

achieving the aim of reducing gaps on yield and increasing productivity of foodgrains.

2.3.9.1 Management of research activities

Research Director, in-charge of the Directorate of Research, is responsible for management of research activities. The Directorate of research did not maintain project-wise sanctions, duration of project, sanction of fund, releases and expenditure, current status and closure reports. Hence audit could not ascertain the extent of success/ achievement of the research projects with reference to expenditures and objectives of the projects undertaken. As per information furnished by the Directorate of Research, agency-wise number of research projects and status of completion of projects is given in **Diagram 3** and detailed in ***Appendix-2.3.7.***

Diagram 3: Agency-wise number of research projects



(Source: Records of the University)

As is evident from the **Diagram 3**, there were 72 on-going projects at the end of March 2014 and 47 projects were closed/completed during 2009-14. Out of 72 on-going projects, 61 were taken up prior to 2009-10 and 11[12] during 2009-14. Audit noticed that out of 72 ongoing research projects, 28 projects under All India Coordinated Research Project, taken up between 1976 and 2009, remained incomplete as of March 2014, after incurring expenditure of ₹ 54.23 crore during 2009-14. Neither any mid-term review nor any evaluation of these projects for necessity of their continuance and progress made thereunder was undertaken. Further, no criteria were framed regarding selection of projects for carrying out research work.

GoUP assured that records of research activities would be maintained at the Research Directorate.

GoUP may ensure proper maintenance of all research related documents and also put in place a robust mechanism for monitoring, evaluation and reviewing including peer review for research projects.

[12] 2009-10: 3, 2010-11: 7, 2011-12:1, 2012-13: nil and 2013-14: nil.

2.3.9.2 Research Advisory Committee

Research Advisory Committee (RAC) of the University[13] is responsible for extending advice to VC for allocation/release of funds, conditions for accepting grants *etc.* We noticed that the University management neither evolved any system for monitoring RAC nor prescribed the frequency of meetings of RAC.

Test-check revealed that only two meetings of RAC were held during 2009-14, resulting in non-release of available funds. A sum of ₹ 7.77 crore (2000-14) was available for meeting the contingent expenditure on research works *etc*. but the required amounts were not released (2001-14) to the Director, Research, resulting in stoppage of 16 out of 32 research projects[14].

Further, ICAR released (2002-14) ₹ 66.74 crore against its share of ₹ 78.11 crore (75 *per cent*) for research projects. GoUP also released (2008-11 and 2012-13) ₹ 14.60 crore as matching share of ₹ 26.04 crore (25 *per cent*). The balances of ₹ 11.37 crore and ₹ 11.44 crore were not released (March 2014) by ICAR and GoUP respectively**.**

GoUP assured that regular meetings of RAC shall be held.

GoUP should address the monitoring issue and prescribe the frequency of meetings of RAC to be held.

2.3.9.3 Crop Research Stations

The research activities at CRS were negligible.

With the objective to update technical knowledge of improved variety of seeds and management practices for agricultural and allied activities, seven Crop Research Stations (CRSs) in three agro-climatic zones[15] were established for research. The research activities included development of technology for different agro climatic zones, improve variety of seeds of crops, produce quality seeds *etc*. The position of research activities of three (test-checked) out of seven CRSs is given in **Table 2.**

Table 2: Activities of the Crop Research Stations

Sl. No.	Name of the Research Station	Area	Remarks
1	Crop Research Station, Baribagh and Ankushpur, Ghazipur	17.8 hectares	Neither research activities undertaken nor seeds were produced.
2	Crop Research Station, Tissuhi, Mirzapur	31 hectares	No research activities were undertaken. Only seeds were produced.
3	Crop Research Station, Basuli, Maharajganj	11 hectares	No research activities were undertaken. Only seeds were produced.

(Source: Records of the University)

[13] As per UP *Krishi Evam Prodyogik Vishwavidyalaya Adhiniyam*,1958.
[14] *Sodh Scheme* rice, Oil Seed project, Pulses project, Research on vegetable crops, Crop physiology, ARP- Kumarganj, Agriculture Economics, NARP-*Masodha*, NARP-*Basuli,* NARP-*Tissuhi, Sodh* scheme-*Tissuhi*, Flood rice, NARP-*Ghaghraghat*, Jute establishment, Sodh scheme-Bahraich, NARP-Ghazipur.
[15] North Eastern Plain zone, Eastern Plain zone and Vindhyan zone.

Audit noticed that research activities and seed production were not undertaken at CRS at Baribagh due to paucity of fund and non-availability of electricity, though an expenditure of ₹ 3.94 crore was incurred during 2009-14 on establishment. The trials for research activities at CRSs, Tissuhi and Basuli were not undertaken due to non-availability of scientists, defeating the purpose of setting up of such stations.

GoUP stated that trials for research were not undertaken due to non-availability of scientists.

2.3.9.4 Breeder and foundation seeds of notified varieties

To develop varieties of crop seeds for different ecosystems and to develop suitable agro-techniques for newly developed varieties, research on rice, maize, wheat and barley was taken up between 1976 and 1987. In NDUAT, 51 varieties of seeds of cereals were developed (1980-2014). However, only 36 were notified **(*Appendices-2.3.8 & 2.3.9*).** Audit observed:

- Against 22 notified (1982-2009) varieties of seeds of rice, only four were under production since 2008 and the breeder and foundation seeds of eight varieties were under occasional production (2008-13). Breeder and foundation seeds of 10 varieties were also not produced since 2008;

- Out of six notified varieties of seeds of wheat, only three[16] were produced regularly, two[17]occasionally and one [18] never produced during 2008-13;

- Out of seven notified varieties of seeds of Barley, three were never produced during 2008-13; and

- Though only one variety of Maize seed (*Shaktiman*-1) was notified in 2001, it was never produced during 2008-13.

GoUP stated that efforts shall be made for production of notified seeds, however, no strategy for production of seeds was put in place as of December 2014.

GoUP should ensure the production of all notified variety of crop seeds.

2.3.9.5 Seed production

(a) Non-notification and non-patenting of seeds

Developed varieties of seeds were not notified and patented.

As per the Seed and Plant Varieties Act, 2000, seeds should not be offered for sale to the farmers unless it is certified by issue of notification by GoI. Further, as per Patents Act, 1970, an application for patent for an invention was to be made by the true and first inventor. However, scrutiny of the records revealed that a large number of seeds developed were not notified and patented. Over

[16] NW-1012, NW-1014 & NW-2036
[17] NW-1076 & NW-1067
[18] NW-4018

the years (1980-2012), 51 varieties of seeds of cereals were developed. Of these, 15 (rice: 12 and barley: three) were not taken in seed production chain (1982-2014) as these were not notified ***(Appendix-2.3.8)*** by GoI, as required. Though *Narendra Mayank* variety of rice seed, developed (2008) for flood prone area of eastern UP, was notified in 2009, it was never produced.

NDUAT developed 159 varieties of seeds since 1974. However, no action was initiated for patenting of these seeds under the Patents Act, 1970. Patents were applied (2013-14) for six research inventions, other than different seed varieties of crops, by NDUAT but approvals for patenting these were still awaited (November 2014).

GoUP assured that necessary action shall be taken for notification and patenting of seeds.

(b) Loss due to sale of seeds as grains

With a view to provide quality seeds to the farmers and multiplication of recently developed varieties, the seeds produced were to be sold timely every year, given the fixed time of sowing of crops in each region.

Audit observed that 8018.83 quintals of seeds, valued at ₹ 2.31 crore, produced during 2009-13, were not sold in corresponding years due to lack of coordination in seed processing and marketing units, resulting in deterioration of the quality of seeds, as given in ***Appendix-2.3.10***. The seeds were sold through auction in succeeding years as grain for only ₹ 0.72 crore. This resulted in loss of ₹ 1.59 crore, defeating the very purpose of providing quality seeds to the farmers.

In reply, GoUP assured timely sale of seeds to the farmers.

GoUP should make efforts for notification, patenting of developed varieties of seeds.

2.3.9.6 Medicinal, aromatic plants and betel vine research project

A research project was launched by ICAR (1980) to develop improved varieties of medicinal & aromatic plants and betel vine. NDUAT spent (2008-14) ₹ 1.89 crore and developed & released four varieties[19] of medicinal plants (*Vallabh Medha* under *Mandookparni,* Lemongrass, *Babchi* and *Narendra Posta*-1) between 1990 and 2010. However, due to non-popularisation of these varieties, their commercial cultivation did not commence.

GoUP assured to popularise medicinal & aromatic plants and betel vine.

2.3.9.7 Post-harvest technology

ICAR launched (1990-91) All India Co-ordinated Research Project for post-harvest technology (PHT) to assess post-harvest losses of major crops of

[19] *Mandookparni: Centella Asiatica,* Lemongrass: Cimbopogon Citratus, *Babchi: Psoralea Corylifolia* and *Posta: Papaver Somniferum.*

Various research activities did not produce any results.

eastern districts of UP. In 2001, the project became non-functional due to non-posting of the required technical staff (surveyor). In September 2005, the centre was transferred to Mahamaya College of Agriculture Engineering and Technology in Ambedkar Nagar where also it was non-functional due to non-appointment of the technical staff (surveyor). Of the available fund of ₹ 1.62 crore, ₹ 1.13 crore were spent during 2009-14 on assessment of post-harvest losses of major crops and the remaining ₹ 49 lakh was lying unutilised. Therefore, ICAR discontinued the project in December 2013.

Thus, post-harvest losses for major crops could not be assessed even after incurring expenditure of ₹ 1.13 crore and the project had to be discontinued.

GoUP accepted the fact of non-appointment of surveyor and stated that the centre was not functional due to shortage of staff.

GoUP should ensure making research effective so that the envisaged benefits accrue to the farmers.

2.3.10 Extension activities

Extension activities are meant to validate technically feasible, ecologically sustainable and economically viable information derived after examining and accepting the feedbacks through research systems. The new findings are to be passed on to the farmers for addressing the need based and area specific problems through Agriculture Technology Information Centres, *KVKs*/*KGKs*, Farmers' Fairs *etc.*

2.3.10.1 Extension Advisory Committee

In accordance with Section 28 (C) of the UP *Krishi Evam Prodyogik Vishwavidyalaya Adhiniyam*, 1958, NDUAT formed a Committee, headed by VC as chairman, to advise the Vice-Chancellor for co-ordination of extension programmes with the State and suggesting ways and means of increasing the effectiveness of the Extension Programmes. We noticed that the committee was formed only in November 2012 and only two meetings (5 December 2012 and 26 September 2013) were held as the frequency of the meetings was not prescribed.

GoUP assured that regular meetings of the Extension Advisory Committee shall be held.

2.3.10.2 Functioning of KVKs

ICAR guidelines made *KVKs* responsible for disseminating latest technologies and new research findings of agri-cultivation through extension activities and due documentation of innovation. We noticed:

Achievements by KVKs lacked documentation.

Wide publicity of the extension activities was not ensured in six test-checked *KVKs* as documentation of notification of date, time, place and subject of undertaken activities was not available and the system for selection of farmers

was also not recorded. Further, the dates of sowing, details of visits to the fields made by the scientists, organisation of field-days, crop cutting results *etc.*, were not on record of *KVKs.* Moreover, the stated activities were limited to nearby blocks. Against the target of 3274 training programmes 3294 were organised, against the target of 5299 front line demonstrations 5559 demonstrations were undertaken and against the target of 156 on-farm trials 160 trials were held during 2009-14.Thus, the targets were largely achieved. However, no documents/ evidence in support of these training programmes, demonstrations and trials having been actually held were made available to audit, though called for.

GoUP assured that the documentation of extension activities shall be made and the extension activities shall be made effective in all the blocks.

2.3.10.3 Community Radio Station

With a view to create awareness about agriculture and allied sectors for better livelihood of rural masses, the World Development Foundation established (February 2008) a Community Radio Station (CRS) in the premises of NDUAT, which comprised various types of assets[20] which were handed over to them in February 2008. The CRS was not commissioned as the required license from Commonwealth Educational Media Centre for Asia, New Delhi was not obtained despite submission of a survey report and bank guarantee of ₹ 25,000 by NDUAT, defeating the objective of creating awareness of agriculture and allied sectors for better livelihood of rural masses.

GoUP assured that CRS shall be made functional at the earliest.

2.3.10.4 Soil and Water Testing Laboratory and Mobile Diagnostic-cum-Exhibition Unit

Soil Testing entails the estimation and evaluation of the available nutrients, acidic reaction of a sample of soil and determination of nutritional value of an area. ICAR released (2004-12) ₹ 1.48 crore for establishment of Soil and Water Testing Laboratory to 12 *KVKs* (one in each *KVK*). NDUAT purchased (2004-12) chemical balance and water distillation still *etc.* at ₹ 1.20 crore for 10 laboratories and the remaining ₹ 28 lakh was surrendered due to non-submission of proposal by two *KVKs*. However, the laboratories remained non-functional, as of March 2014, due to insufficient power supply, non-deployment of specialists and trained staff.

Further, a Mobile Diagnostic-cum-Exhibition Unit was to be established at the University level for providing livestock diagnostic and plant analysis facilities at the fields of the farmers. ICAR released (2010-11) ₹ 32.50 lakh for the unit. NDUAT spent ₹ 24.81 lakh on purchase of mini-bus and other equipment but the Mobile unit remained non-functional till July 2014 due to non-

[20] Phone in comcommulticom 3, ampli speaker, transmitter, cable RF, Dipole Antenna System, Sony IC Recorder, and Sony DJ Mike.

establishment of equipment in the mini-bus. The mini-bus was being utilised[21] for conveyance of the employees of the University.

Thus, ₹ 1.20 crore, spent on Soil and Water Testing Laboratories, and ₹ 32.50 lakh, spent on establishment of Mobile Diagnostic-cum-Exhibition Unit, were not utilised fruitfully which defeated the objective of providing livestock diagnostics and plant analysis facilities at the fields of the farmers.

GoUP assured that Soil and Water Testing Laboratory and Mobile Diagnostic-cum-Exhibition Unit shall be made functional at the earliest.

2.3.10.5 Bio-control Unit

GoUP sanctioned (January 2009) the establishment of Bio-control laboratory for mass production of bio-agents at ₹ 67 lakh to promote the use of bio-agents for controlling insects and restricting diseases of the crops. The establishment of the unit comprised renovation (₹ 27.60 lakh), non-recurring charges (₹ 21.70 lakh), registration for production of bio-agents (₹ six lakh), vehicle (₹ five lakh) and operational cost (₹ 6.70 lakh). NDUAT established in August 2009 the bio-control laboratory at ₹ 41.98 lakh (renovation: ₹ 21.17 lakh; non-recurring charges: ₹ 13.44 lakh; vehicle: ₹ five lakh and operational cost: ₹ 2.37 lakh) but did not get the laboratory registered with the competent authority for production of the bio-agents till November 2014. The laboratory was not made functional (November 2014), even after lapse of five years, rendering the expenditure of ₹ 41.98 lakh unfruitful. Besides, the objective of providing quality bio-agents to the farmers was not achieved.

GoUP stated that efforts were being made for sale of bio-agents. Reply was not acceptable as the required licence for production of bio-agents was yet to be obtained.

2.3.10.6 Plant Health Clinic

Plant Health Clinics (PHCs) were approved under National Horticulture Mission for *KVK* at Barabanki (2009-10) and under ICAR at Basti (2011-12). A sum of ₹ 20 lakh (₹ 10 lakh for each clinic) was released during 2009-12 for establishing PHCs in *KVKs* of Barabanki and Basti. Though a sum of ₹ 19.33 lakh was utilised up to 2011-12 for purchase of equipment, chemicals and glassware yet the PHCs were not functional due to non-deployment of technical staff. The expenditure of ₹ 19.33 lakh was thus rendered unfruitful.

GoUP assured that PHCs shall be made functional at the earliest.

2.3.10.7 Model Nursery

GoUP sanctioned (2009-11) ₹ 93 lakh (₹ 18 lakh per model nursery for five big nurseries and ₹ three lakh for one small nursery) as per project proposal of NDUAT for establishing six model nurseries for fast multiplication of elite

[21] Used as conveyance by staff for visiting bus stand and railway station, utilised by Deans of different Colleges ***etc***.

clones and new varieties[22] of *Aonla,* Guava*, Bael, Ber and Karonda* under State Horticulture Mission. The setting up of the nurseries entailed purchase of equipment, machinery and setting up of infrastructure facilities for ₹ 16.50 lakh and one time operational cost of ₹ 1.50 lakh per nursery. Test-check of the records revealed that GoUP released ₹ 73.50 lakh (2009-11) and assigned (December 2010) the work to the Construction and Design Services (C&DS), UP *Jal Nigam*. Since, the estimated cost (₹ 21.98 lakh per model nursery for big nurseries) quoted by the agency of the model nursery was above the sanctioned cost, it was not established and the funds remained unutilised (November 2014).

GoUP stated that necessary action shall be taken.

GoUP should streamline and strengthen the working of Extension Advisory Committee; and ensure proper functioning of KVKs, Bio control unit, Soil and water testing laboratory, Mobile diagnostic-cum-exhibition unit, Community radio station and Model nurseries.

2.3.11 Civil works and Estate

2.3.11.1 Civil works

In NDUAT, 19 construction works, costing ₹ 226.45 crore, were sanctioned during 2005-14 and awarded to various executing agencies without inviting tenders and even advance payments of ₹ 183.25 crore was made to Construction & Design Services, UP *Jal Nigam* (₹ 69.99 crore), UP *Aawas Evam Vikas Parishad* (₹ 82.38 crore) and UP *Rajkiya Nirman Nigam* (₹ 30.88 crore). The costs of works were revised several times by the Expenditure Finance Committee. Though expenditure of ₹ 151.77 crore was incurred (December 2005 to March 2014) by the executing agencies, the works remained incomplete (July 2014) (***Appendix-2.3.11***).

During 2005-06, the construction work of Fisheries College, Dr. Ram Manohar Lohiya College of Engineering and Bio-technology and the College of Horticulture and Forestry were awarded to C&DS, at ₹ 55.02 crore with scheduled date of completion as October 2008. An amount of ₹ 55.02 crore was paid to UP *Jal Nigam* in advance (2005-11). The executing agency incurred (March 2014) expenditure of ₹ 41.92 crore but the aforesaid works remained incomplete (March 2014) even after eight years.

GoUP assured that incomplete works shall be completed at the earliest and the buildings constructed shall be utilised.

2.3.11.2 Encroachment of the University land

Thirty-four hectares of land belonging to NDUAT, at different places, was encroached by the local people. It was seen in audit that not only substantial funds were blocked in construction activities, the management of the estate of

[22] *Aonla: Emblicaorficinalis,* Guava: *Psidiumguajava (Myrtaceae), Bael: Agelemarmelos, Ber: Ziziphus Mauritiana and Karonda; Carissacongesta.*

the Universities was also deficient. The records relating to the details of the encroachments were not made available, though called for in audit.

GoUP assured that necessary action shall be taken against the encroachers.

GoUP should protect its land against encroachments.

2.3.12 Monitoring and Evaluation

2.3.12.1 Board of Management

One regular meeting of BoM was to be held every two months to frame policies and approve programmes relating to academics, research, extension and financial & administrative activities. However, Audit observed that 20 BoM meetings were held in NDUAT against the prescribed 30 meetings during 2009-14.

GoUP assured that the meetings of BoM shall be held as prescribed.

2.3.12.2 Performance Evaluation

On completion of the schemes, the Principal Investigators (PIs) were to submit final reports in the prescribed proforma to Uttar Pradesh Council of Agricultural Research (UPCAR) for performance evaluation of research projects.

Audit observed that in NDUAT the PIs of the projects were stated to have submitted the progress reports to UPCAR but the performance evaluation reports were not made available to audit, though called for.

GoUP assured that the performance evaluation of research projects shall be undertaken.

2.3.13 Conclusion

- There were cases of financial irregularities in deposit of GPF contributions, utilisation of grants-in-aid and irregular disbursement of pay and allowances to the employees/ teachers;

- There was substantial shortage of academic staff in the University. The actual enrolment of students was far less than the intake capacity of the colleges. The educational facilities like adequacy of class-rooms, library and placement cells were also lacking.

- The Research Advisory Committee did not discharge its responsibilities and the research activities were either not undertaken or were not properly monitored. Besides, there was no strategy for production/ notification/ patenting of seeds. The extension activities of transferring technology from laboratory to farms also did not materialise fully due to ineffectiveness of *KVKs*, non-functioning of CRSs, non-functioning of extension specific laboratories, bio control units etc.

Audit findings

Sardar Vallabhbhai Patel University of Agriculture & Technology, Meerut

The Government of Uttar Pradesh (GoUP) established Sardar Vallabhbhai Patel University of Agriculture & Technology, Meerut (SVPUAT) in October 2000 under the UP *Krishi Evam Prodyogik Vishwavidyalaya Adhiniyam*, 1958 (University Act). SVPUAT has three Constituent Colleges, three Crop Research Stations, 13 *KVKs* and two *KGKs* under its jurisdiction.

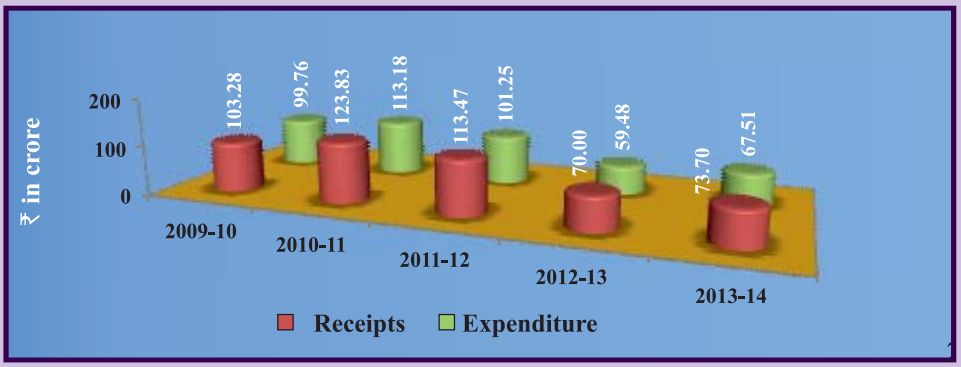
2.3.14 Financial management

Annual budget of SVPUAT is prepared on the basis of grants-in-aid received from the State Government, ICAR and other agencies for implementation/ execution of schemes/projects of research and extension activities. Besides, the University generates its own income by way of realisation of fee from students, sale of forms, sale of seeds *etc*.

2.3.14.1 Delay in preparation of Annual accounts

As per the provisions discussed in para 2.3.7.1 *ante*, SVPUAT was not complying with the provisions for budget preparation and of Section 34 (2) as the accounts were not submitted by the Board to the State Government. As the annual accounts were under preparation for 2013-14, the updated status of assets, liabilities, excess of income over expenditure or *vice-versa* could not be ascertained. The financial position of receipts and expenditure of SVPUAT during 2009-14 is shown in **Diagram 4 and *(Appendix 2.3.12)*.**

Diagram 4: Receipts and Expenditure in SVPUAT during 2009-14



(Source: Records of the University)

We noticed that:

Though the Financial Hand Book Volume V (Part I, Rule 27 A) prescribed that all transactions of a financial period in an entity should be recorded in one general cash book, the main (general) cash book was not maintained for recording all transactions of receipts and expenditure. Instead, eight subsidiary cash books were maintained by SVPUAT during 2009-14.

Further, ₹ 0.43 crore deposited (December 2004 to December 2009) in seven saving bank accounts and ₹ 1.61 crore, drawn (April-May 2008) from banks of *KVKs*, was not entered in cash books.

Besides, the balances available in the cash books were never reconciled during 2009-14 with the bank balances.

GoUP assured that the annual accounts shall be prepared. It also stated that action will be taken for maintenance of main cash book.

2.3.14.2 Irregular payment of arrears of pay

Against the condition of ICAR for payment of arrears of sixth pay commission, as discussed in para 2.3.7.6 *ante*, we noticed that ₹ 10.77 crore (ICAR: ₹ 8.62 crore and State: ₹ 2.15 crore), received from ICAR/ GoUP for disbursement of arrears of pay, was spent irregularly (₹ 7.89 crore was disbursed in 2010-12 to ineligible teachers as they were not NET qualified and ₹ 1.79 crore on pay and allowances of employees) and the remaining ₹ 1.09 crore was surrendered (April 2012).

GoUP stated that action will be taken against irregular disbursement of pay and allowances.

2.3.15 Academic activities

2.3.15.1 Academic staff

The deployment of academic staff in SVPUAT during 2009-14 against the sanctioned strength is given in ***Appendix-2.3.13***.

There were shortages of academic staff.

We observed that 30 to 76 *per cent* of the posts of the academic staff remained vacant in SPVUAT during 2009-14. The, shortfall in the strength of Assistant Professors and Assistant Scientists, affected the teaching and research work.

GoUP stated that action will be taken at the earliest to fill up the vacant posts of Professors, Assistant Professors and Scientists.

2.3.15.2 Norms for operation of courses

As per the provision discussed in para 2.3.8.3, *ante*, we noticed that:

- B.V.Sc. & AH course was operated during 2011-12 by employing teachers of College of Agriculture and retired teachers of Animal Science Department. Test-check of the records revealed that most of the teachers deployed were not qualified as they did not have minimum educational qualification of B.V.Sc. & AH. Thus, the course was operated in contravention of the VCI norms. Despite restriction (August 2012) of VCI, 45 students were enrolled for B.V.Sc. & AH course in 2011-12 and 40 students were transferred from NDUAT in 2012-13 to SVPUAT and out of 85 students, only 39 students pursued the course during 2012-14.

- GoUP created (August 2008) 61 posts each for teaching and non-teaching staff for B.V.Sc. & AH. Against these, 43 posts of teaching staff were sanctioned after four years of creation of posts in August 2012. However, only 15 regular teachers were posted in the faculty of Veterinary science & Animal husbandry (2013-14) against the norm of 87. Further, in B.V.Sc. &

AH, seven adjunct (young professionals and specialists appointed for one academic year or for two semesters) Professors, nine Animal Science teachers, nine attached teachers and one guest faculty were teaching against VCI norms of qualified faculty members/teachers. Only one laboratory technician was posted against the sanctioned strength of 17 laboratory technicians and 17 laboratory assistants **(*Appendix-2.3.14*)**.

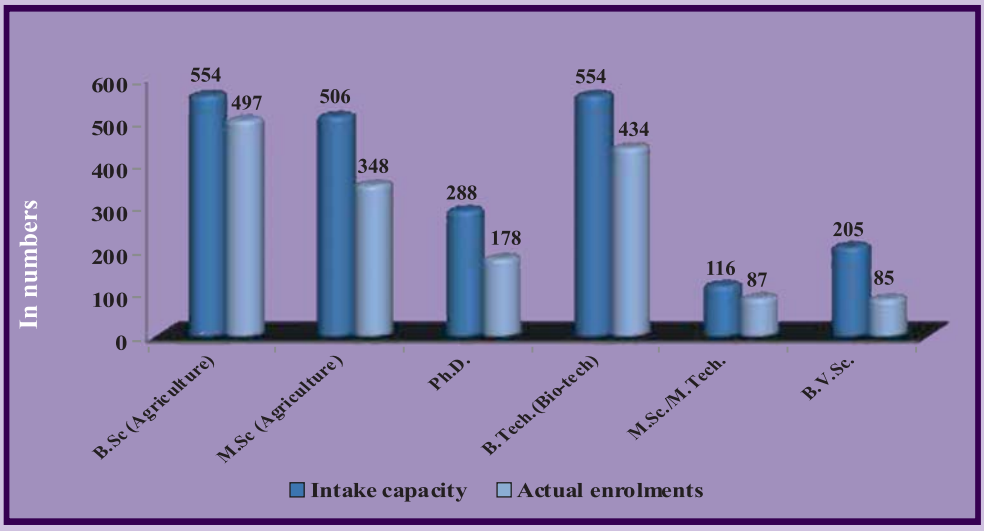
GoUP stated that the prescribed norms including VCI, New Delhi norms shall be followed.

GoUP should ensure that the prescribed norms of VCI are followed by the University for quality education.

2.3.15.3 Shortfall in enrolment

The Academic Councils decide the intake capacity of students in the Constituent Colleges as per norms of ICAR and VCI. However, we observed shortfalls in the number of students enrolled in Constituent Colleges *vis-a-vis* intake capacity fixed by the Academic Councils during 2009-14 as shown in **Diagram 5.**

Diagram 5: Enrolment of students against intake capacity during 2009-14



(Source: Records of the University)

It may be seen from **Diagram 5** that the shortfalls in enrolment ranged between 10 to 59 *per cent* ***(Appendix-2.3.15)***.The shortfalls in enrolments were largely due to inadequate teaching faculty, inadequate infrastructure facilities and ineffective facilities for placement after the completion of courses as discussed in the succeeding paragraphs.

GoUP assured that the students shall be enrolled as per the intake capacity. The fact remains that the envisaged objective of imparting quality education in agriculture and allied sciences to a specified number of persons has been defeated.

2.3.15.4 Placement of students

Section 15 (3) of the University Act required that the Dean, Student Welfare, was to assist in placement of passed out students. A placement cell was established in the University in 2006 but it was not functional due to non-sanction of the post of Dean, Student Welfare since 2006 till date. As a result, feed-back of pass out students was not provided to the companies and only a few companies turned up for campus selection. Only 83 (eight *per cent*) out of 977 students were placed during 2009-14 **(*Appendix-2.3.16*).** The details of placement of all the students who passed out of the University, was not made available to audit, though called for.

GoUP stated that the required staff shall be appointed for proper functioning of the placement cell.

2.3.15.5 Functioning of Library

ICAR sanctioned and released (December 2013) ₹ 60 lakh for a project for purchase of books, strengthening of Information and Communication Technology (I&CT) *etc.* Out of ₹ 60 lakh, ₹ 57.75 lakh was spent on purchase of books (₹ 38 lakh) and furniture (₹ 19.75 lakh). However, no expenditure was incurred on I&CT and other works as of November 2014.

Interestingly, no post of librarian was sanctioned till November 2014. Besides, stack room, catalogue room, reading room did not exists in the library and proper upkeep of books was not ensured. The assets of library were never verified physically during 2009-14, as prescribed under the UP Financial Rules.

GoUP stated that action shall be taken for proper functioning of the library and physical verification of assets will be carried out as per the norm.

GoUP should ensure institutional adequacy by filling up vacancies of academic staff, enrolling students in various courses as per intake capacity, infrastructure facilities and proper functioning of library etc., so as to improve the academic quality of the University.

2.3.15.6 Inadequate/absence of infrastructure facilities

As against the Standards and Academic Regulations of Fourth Dean Committee of ICAR on Agriculture Education, 2007, discussed in para 2.3.8.7 *ante*, we observed that there was no examination room in the College of Agriculture having 11 departments. Further, in the College of Agriculture, six departments had no under-graduate class-rooms and the College of Bio-technology had no post-graduate class-room in one department. Most of the class-rooms were not equipped with the required Multimedia/Projector *etc.* Absence of examination room, inadequate number of class-rooms and inadequate infrastructure facilities therein affected the quality of education.

GoUP stated that the required infrastructure shall be developed.

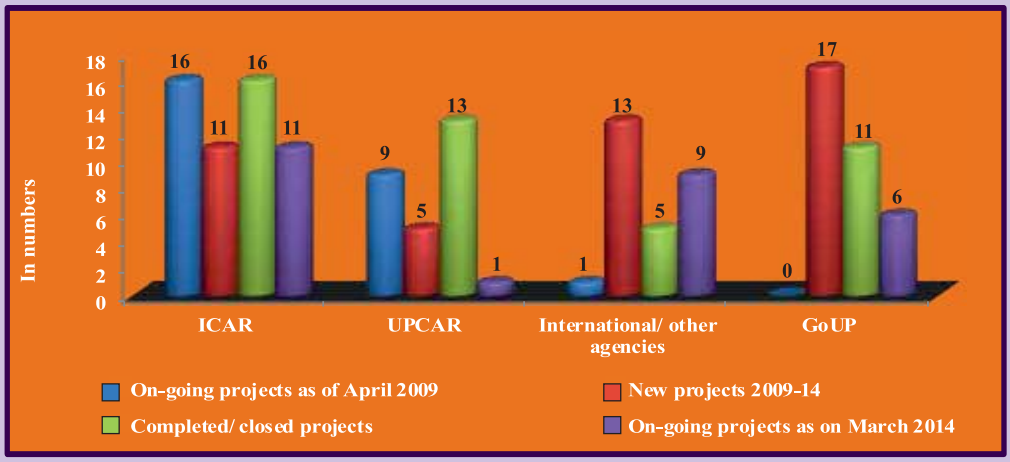
2.3.16 Research activities

Various agencies (ICAR, UPCAR *etc.*) provides funds for research in the field of agriculture and other allied sectors for achieving the aim of reducing gaps in yield and increasing productivity of foodgrains.

2.3.16.1 Management of research activities

Research Director was responsible for management of research activities. We observed that the Directorate of research did not maintain project-wise sanction orders, duration, sanction/release of fund and expenditure, current status and closure reports. Hence, audit could not ascertain the extent of success/achievement of research projects with reference to expenditure incurred and the achievements of the project wise objectives of the projects undertaken during 2009-14. The information made available to audit indicated agency-wise status of completion of research projects are given in **Diagram 6** and detailed in ***Appendix-2.3.17***.

Diagram 6: Agency-wise number of research projects



(Source: Records of the University)

It is evident from the **Diagram 6** and ***Appendix-2.3.17*** that there were 27 on-going projects at the end of March 2014 and 45 projects were closed/ completed during 2009-14. Out of 27 on-going projects, six were taken up prior to 2009-10 and 21[23] were taken up during 2009-14. We noticed that no criteria was framed for selection of projects for research activities.

GoUP assured that records of research activities would be maintained at the Research Directorate.

2.3.16.2 Cattle research project

To establish elite herd of *Sahiwal* cows production of bulls of good quality, germplasm and a reproductive bio-technology laboratory was to be established to facilitate studies on improvement of nutritional quality of roughage, conventional feeds *etc*.

[23] 2009-10: 6, 2010-11: 3, 2011-12: 6, 2012-13: 4 and 2013-14: 2.

The Research Director prepared the project (cost: ₹ 1.65 crore[24]) and GoUP sanctioned (2008-09) and released ₹ 80 lakh. The Research Director spent ₹ 31.45 lakh of the released amount (2009-10) on purchase of 34 equipment and the balance on animal sheds (₹ 25 lakh), purchase of animals (₹ nine lakh), feed and fodder *etc*. (₹ 6.55 lakh) and wages to contractual staff (₹ eight lakh). The project was closed (August 2011) midway due to non-release of the remaining ₹ 85 lakh by GoUP. We noticed that 28 cows, procured from farmers, were transferred (August 2011) to Livestock Research Centre in the University, the milk of *Sahiwal* cows was being sold by the centre and the laboratory was being used for academic activities. Thus, the objective of establishing elite herd of *Sahiwal* cows could not be achieved.

The GoUP accepted the facts and figures.

2.3.16.3 Breeder and foundation seeds of notified varieties

To develop varieties of seeds of crops for different ecosystems and to develop suitable agro-techniques for newly developed varieties, research on rice, wheat and barley was started at SVPUAT between 2000 and 2011.

We observed that 15 varieties of seeds of crops were developed during 2000-2014. However, in cereal category only two out of these 15 varieties were notified upto November 2014. Further, out of these two notified varieties of seeds of *Basmati* rice (*Vallabh* 21 and 22), only one variety (*Vallabh* 22) were produced in 2010.

GoUP stated (November 2014) that efforts shall be made for production of notified varieties of seeds.

2.3.16.4 Seed production

(a) Non-notification and non-patenting

Varieties of seeds developed were not notified and patented.

As per the provision discussed in para 2.3.9.5 *ante*, we noticed that SVPUAT developed (2000-14) 15 varieties of seeds of various crops. Out of these, 11 varieties of seeds were not notified as of March 2014, and therefore, were not taken in seed production chain**.** SVPUAT also did not initiate any action for patenting these 15 varieties.

GoUP assured that necessary action shall be taken for notification and patenting of seeds.

(b) Loss due to sale of seeds as grains

With a view to provide quality seeds to the farmers and multiplication of recently developed varieties, the seeds produced were to be sold timely in corresponding year, given the almost fixed sowing time for each crop. Audit observed that 2682.31 quintals of seeds, costing ₹ 1.24 crore and produced during 2009-13, were not sold in time. Due to deterioration of the quality of seeds ***(Appendix-2.3.10)*** the seeds were sold through auction in succeeding

[24] Construction of animal sheds: ₹ 30 lakh, establishment of laboratory: ₹ 54 lakh, feed, fodder and medicine *etc*.: ₹ 63 lakh and wages to contractual staff: ₹ 18 lakh.

years as grain for ₹ 0.27 crore only, resulting in loss of ₹ 0.97 crore and defeating the very purpose of providing quality seeds to the farmers.

GoUP assured that seeds would be sold to the farmers during the year of their production itself and timely.

GoUP should ensure sale of seeds to the farmers during the year of their production and in time.

2.3.16.5 Integrated agro-met advisory service

Integrated agro-met advisory service project was started in 2008-09 by GoI for collection of weather data, maintenance of database and submission to Indian Metrological Department, Pune for weather forecasting and advisory bulletin at ₹ 6.80 lakh to enable the farmers to get benefits of advanced information of weather events. A technical officer was to be appointed for the operation of the advisory services. Scrutiny revealed that SVPUAT organised only one awareness programme to cover farmers of 15 districts under 13 *KVKs,* spending ₹ 3.81 lakh, without the technical officer. Consequently, the Agro-met Advisory Service was not meaningfully functional and the farmers were deprived of the intended benefits.

GoUP stated that the Technical Officer was likely to be appointed for making the project functional.

GoUP should make research effective by activating various research projects so that the benefits of research activities accrue to the farmers.

2.3.17 Extension activities

2.3.17.1 Extension Advisory Committee

With a view to ensure effective extension programme, an Extension Advisory Committee[25], headed by VC as chairman and the Director of Extension Services as Secretary, Deans of Colleges and the Director of Experiment Stations as members was to be formed. The committee was to give advise to the VC for better co-ordination of the extension programme with the State and for improved ways and means of increasing its effectiveness. It was noticed that though the committee was formed in July 2004 by SVPUAT but only two[26] meetings were held as the frequency of the meetings of the committee were not prescribed.

GoUP assured that regular meetings of the Extension Advisory Committee shall be held.

2.3.17.2 Functioning of KVKs

a) Test-check of the records of four out of 13 *KVKs* revealed that there was nothing on record to show the wide publicity to the extension activities was

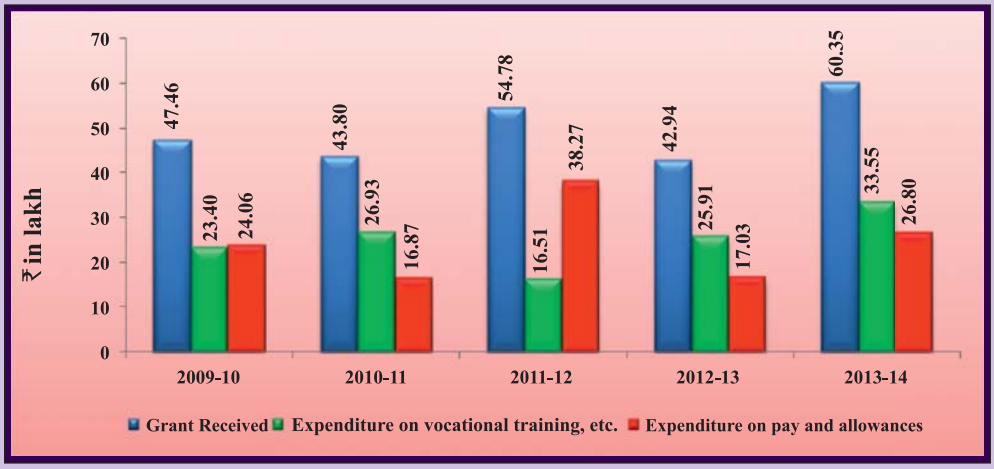
[25] As per Section 28 (C) of the UP *Krishi Evam Prodyogik Vishwavidyalaya Adhiniyam*, 1958.
[26] 16 July 2004 and 14 October 2013.

given. No details of selection of farmers, dates of sowing, visits to the fields made by the scientists, organisation of field-days, crop cutting results *etc.*, were not on record of the test-checked *KVKs and* the activities were limited to nearby blocks only. Against the target of 7779 training programmes, 7403 were organised, against the target of 12322 front line demonstrations, 10829 were undertaken and against the target of 509 on-farm trials, only 413 trials were held during 2009-14. Thus, neither the targets were fully achieved nor were the documents/evidence in support of these training programmes, demonstrations and trials having been actually held made available to audit, though called for.

GoUP assured that the documentation of extension activities shall be made and the extension activities shall be organised in all the blocks.

b) Further, as per the directives (2009-14) issued by ICAR in each sanction, expenditure under each item was to be restricted to the sanctioned limit. Prior approval of the competent authority was a pre-requisite for re-allocating the amount from one unit to another within the allocations. SVPUAT received grants-in-aid of ₹ 2.49 crore from ICAR during 2009-14 for vocational training, front line demonstrations, on-farm trials *etc*., with funds earmarked for each. However, funds were not spent (2009-14) as earmarked and only ₹ 1.26 crore was spent on vocational training as detailed in **Diagram 7** ***(Appendix-2.3.18).***

Diagram 7: Expenditure on vocational training, front line demonstrations



(Source: Records of the University)

It is evident from the **Diagram 7** that expenditure was incurred by diverting the fund allocated for vocational training to disbursement of pay and allowances for which approval of the competent authority of ICAR was not obtained though required.

GoUP assured that the pay and allowances shall be disbursed to the staff of KVKs only after the required approval of the competent authority.

2.3.17.3 Soil and Water Testing Laboratory and Mobile-Diagnostic-cum Exhibition Unit

Soil Testing entails the estimation and evaluation of the available nutrients, acidic reaction of a sample of soil and determination of nutritional value of an area.

We during audit observed that:

- ICAR released (2010-12) to SVPUAT ₹ 0.42 crore for establishment of one Soil and Water Testing Laboratory in each of the three *KVKs*. SVPUAT purchased (2010-12) chemical balance, water distillation still *etc.* at ₹ 35 lakh for three laboratories while the balance ₹ seven lakh remained unutilised. However, the laboratories were non-functional (March 2014), due to insufficient power supply, non-deployment of specialists and trained staff.

- A Mobile Diagnostic-cum-Exhibition Unit was to be established at the University level for providing diagnosis of livestock and plant analysis facilities at the fields of the farmers for which ICAR released ₹ 32.50 lakh in 2010-11. SVPUAT spent ₹ 29.50 lakh on purchase of mini-bus and other equipment but the Mobile unit remained non-functional (July 2014) due to non-establishment of equipment in mini-bus. The mini-bus was being irregularly utilised by *KVK,* Ghaziabad and SVPUAT as a pooled vehicle for conveyance of the farmers without any provision in the project. SVPUAT also spent ₹ 50,000 from the project fund irregularly on purchase of a motor-cycle for the unit.

Thus, the expenditures of ₹ 35 lakh incurred on Soil and Water Testing Laboratories and ₹ 29.50 lakh on Mobile Diagnostic cum Exhibition Unit was rendered unfruitful. Moreover, ₹ 50,000 spent on purchase of motor-cycle was also irregular. Besides, the objective of providing diagnosis for livestock and plant analysis facilities at the fields of the farmers remained unachieved.

GoUP assured that Soil and Water Testing Laboratory and Mobile Diagnostic-cum-Exhibition Unit shall be made functional at the earliest. However, GoUP did not offer any comment on irregular purchase of motor-cycle.

2.3.17.4 Bio-control Unit

With a view to promote use of bio-agents for controlling insects and restricting diseases in crops, a bio-control unit was to be established for production of bio-agents.

Test-check of the records revealed that GoUP released (March and April 2011) ₹ 1.66 crore to SVPUAT for establishing bio-control unit in all the 13 *KVK*s and spent ₹ 1.35 crore (2010-12) on purchase of required chemicals, glassware and equipment for 13 *KVKs* while ₹ 18.58 lakh was spent (2012-14) on operationalisation of the bio-control units. However, the bio-agents were not produced (July 2014) in three *KVKs*[27] due to lack of required infrastructure and non-availability of scientific staff. The remaining

[27] Budaun, Bulandshahar and Gautam Buddha Nagar.

10 *KVKs* did not produce bio-agents as the licence for manufacturing and distribution of bio-agents was not obtained, rendering the expenditure of ₹1.54 crore unfruitful.

GoUP stated that efforts were being made for sale of bio-agents. Reply was not acceptable as the required licences for production of bio-agents were yet to be obtained.

2.3.17.5 Model Nursery

GoUP sanctioned and released (2009-10) ₹ 36 lakh to SVPUAT for establishing small nurseries in 12 *KVKs* for fast multiplication of elite clones and new varieties[28] of *Aonla,* Guava*, Litchi and Mango* under State Horticulture Mission (Mission).

The setting up of the nursery entailed construction of shed net house, water tanks & mother block; planting material *etc*. including operations. However, works were carried out only partially in the nurseries as only shed nets were constructed in five *KVKs*, tanks in eight *KVKs* and mother block in one *KVK* by spending ₹ 11.74 lakh. The remaining ₹ 24.26 lakh was returned (March 2014) to the Mission after retaining the said amount for four years.

The GoUP stated that necessary action shall be taken.

GoUP should ensure that extension activities are effective and proper and sufficient documentation and evidencing is in place to make the intended benefits accrue to the farmers.

2.3.18 Civil works and Estate

2.3.18.1 Civil works

The College of Basic Science, the College of Technology and the Hi-tech Floriculture Research Training Centre were constructed during 2010-13 at a cost of ₹ 45.74 crore. The buildings were not utilised as the post of teaching and non-teaching staff was yet to be sanctioned (November 2014).

GoUP stated that the college buildings will be utilised after sanctioning of the posts of teaching and non-teaching staff.

GoUP should sanction the posts of teaching and non-teaching staff at the earliest.

2.3.18.2 Encroachment of the University land

Out of 136.44 hectares of land of *Chirori* farm, one pond (1.20 hectare) and one farm (3.708 hectare) were encroached by local people. Further, out of 13.03 hectare land of *Dantal Kankarkhera* farm, 4.38 hectare was unauthorisedly occupied by Meerut Development Authority and 1.76 hectare was encroached by local people.

GoUP stated that necessary action shall be taken against the encroachers.

[28] *Aonla: Emblicaorficinalis,*Guava: *Psidiumguajava (Myrtaceae), Litchi: Litchi Chinensis, Mango: MagniferaIndica.*

GoUP should protect its land against unauthorised occupants and encroachments.

2.3.19 Monitoring and Evaluation

(a) Board of Management

One regular meeting of BoM was to be held every two months to frame policies and approve programmes relating to academics, research, extension and financial & administrative activities. However, Audit observed that 12 BoM meetings were held in SVPUAT respectively against the prescribed 30 meetings during 2009-14.

Thus, in the absence of scheduled meetings of BoM, policies for smooth functioning of the University was not formulated and Annual accounts and Annual reports were not prepared regularly.

GoUP assured that the meetings of BoM shall be held as prescribed.

(b) Performance Evaluation

On completion of the schemes, the Principal Investigators (PIs) were to submit final reports in the prescribed proforma to Uttar Pradesh Council of Agricultural Research (UPCAR) for performance evaluation of research projects.

Audit observed that in SVPUAT the PIs of the projects were stated to have submitted the progress reports to UPCAR but the performance evaluation reports were not made available to audit, though called for.

GoUP assured that the performance evaluation of research projects shall be undertaken.

2.3.20 Conclusion

- There were cases of financial irregularities in utilisation of grants-in-aid and irregular disbursement of pay and allowances to the employees/ teachers;

- SVPUAT had substantial shortage of academic staff in the University. The actual enrolment of students was far less, ranging between 10 to 59 *per cent,* than the intake capacity of the colleges. The educational facilities like adequacy of class-rooms, library and placement cell were also lacking;

- There was no strategy for production/ notification/ patenting of seeds. The extension activities of transferring technology from laboratory to farms also did not materialise fully due to ineffectiveness of *KVKs*, non-functioning of specific laboratories, bio control units etc.; and

- Even after 11 years of its existence, SVPUAT largely failed to deliver the intended objectives of educating people, carrying out research works and development/transfer of agriculture technology to reduce the crop yield gaps through focused interventions.

MANAGEMENT OF COMBINED PRE-MEDICAL TEST AND FUND



MEDICAL EDUCATION DEPARTMENT

MEDICAL EDUCATION DEPARTMENT

2.4 Management of Combined Pre-Medical Test and Fund

2.4.1 Introduction

A Combined Pre-Medical Test (Test) for admission to graduate medical courses is held every year in Uttar Pradesh to fill 1785 seats of Bachelor of Medicine and Bachelor of surgery (MBBS); Bachelor of Dental Surgery (BDS); Bachelor of Ayurvedic Medicine and Surgery (BAMS); Bachelor of Homeopathic Medicine and Surgery (BHMS) and Bachelor of Unani Medicine and Surgery (BUMS) in 28 Government Medical Colleges/ University[1]. Number of candidates who appeared in last five Test ranged between 0.64 lakh and 0.79 lakh. One of the Universities of the State is nominated by the Chancellor of Universities to hold the said Test for filling 85 *per cent* of the seats under sub-section (5) of section 28 of Uttar Pradesh State Universities Act, 1973. The remaining 15 *per cent* seats are filled through an All India Medical Entrance Examination, conducted by the Central Board of Secondary Education, New Delhi. Admission of candidates in respective Medical Colleges is done absolutely on merit list prepared on the basis of marks obtained in the Test and through the process of counselling being held by Director General, Medical Education and Training (DGMET).

The Government framed (January 1998) CPMT Fund Rules-1997 (Rules) to meet out the expenditure incurred on activities like payment of fee to advocates for perusing matters in court, administrative expenditure etc. related to the Test. The Rules *inter-alia* provided that a fund should be created out of the savings[2] from the fee realised from the candidate. The management of the fund was vested in a committee appointed by the Government which was headed by the Principal Secretary, Medical Education.

During 2009-14, five Tests were conducted, two each by the King George Medical University, Lucknow (2009 and 2012) and Chattrapati Shahuji Maharaj University, Kanpur (2010 and 2013); and one by Bundelkhand University, Jhansi (2011).

2.4.1.1 Audit objectives

Audit objectives were to assess whether:

- Funds were utilised for the intended purpose;
- Fair and transparent systems were put in place to conduct the Test;
- Acts, Government orders and Provisions of Rules were adhered to; and
- Appropriate arrangements for monitoring mechanism along with robust and secure IT systems existed.

[1] As per Information booklet of CPMT-2013.
[2] The fund was to be created at the Government level from 50 *per cent* of the savings made by designated Universities out of the fee received from sale of Information booklet.

2.4.1.2 Audit criteria

The audit criteria have been derived from the following sources:

- Instructions issued by the Government from time to time for holding the Test;
- CPMT Fund Rules-1997; and
- Hon'ble High Court Judgement of 1998.

2.4.1.3 Audit scope and methodology

The records related to five Tests were test-checked at designated Universities while the records related to counselling and Funds were test-checked in the office of DGMET and Principal Secretary, Medical Education Department in June and July 2014. We issued the audit memos during the course of audit to the Universities and DGMET. The point-wise replies of the audit entities and that of the Government received were considered and suitably incorporated in the report. Exit conference was held with the Principal Secretary, Medical Education Department on 18 November 2014.

2.4.1.4 Limitations

The scope of audit was constrained as no records from the Office of the Principal Secretary, Medical Education Department were produced to audit despite repeated requests. The list of records not submitted by the selected entities to Audit is given in ***Appendix-2.4.1***. Further, none of the University, selected for test-check, provided records relating to conduct of the Tests on the pretext of its confidentiality to Audit as of December 2014. In addition, 30 *per cent* of the audit memos issued upto September 2014 had also not been replied (December 2014). The efforts made by Audit for production of records and details of replies to audit memos not furnished by entities are given in ***Appendix-2.4.2*** and ***Appendix-2.4.3*** respectively. As a follow up of the exit conference, the Government issued directives on 5 December 2014 (***Appendix-2.4.4)*** to respective entities to submit response and records to audit within five days. However, all the required records sought for relating to all the five Tests, including counselling etc. were not produced to audit as of December 2014.

2.4.2 Audit findings

The results of audit based on the test-check of records made available and responses furnished are discussed below:

2.4.2.1 Financial position

Rules provided that the designated University should transfer 50 *per cent* of the savings, consequent to defraying the expenditure incurred on holding the Test, in the CPMT fund account maintained at the Government level.

Remaining 50 *per cent* savings are to be kept at the disposal of the designated University. As the records/data relating to CPMT funds were not produced by the Principal Secretary, Medical Education Department, audit could not ascertain the financial position of the fund for the audit period *i.e.*, 2009-14.

Based on the information provided to audit by the test-checked universities, the details of funds[3] transferred to the Government and DGMET by Universities are given in **Table 1**.

Table 1: Details of fund transferred to the Government and DGMET

(₹ in lakh)

Sl. No.	Name of the University	Year	Amount realised from sale of Information booklets including fee	Expenditure incurred in conducting CPMT	Amount transferred in CPMT fund	Amount provided to DGMET	Balance funds with University
1	KGMU, Lucknow	2009	512.42	443.61	31.02	34.30	3.49
		2012	754.52	342.35	Nil	38.97	373.20
2	CSJMU, Kanpur	2010	542.43	302.26	98.83	34.50	106.84
		2013	974.37	393.67	194.87	41.84	343.99
3	Bundel-khand University, Jhansi	2011	537.79	382.85	101.20	32.64	21.10

(Source: Test-checked universities)

We observed that:

KGMU did not transfer ₹ 150.90 lakh to CPMT Fund as stipulated in Government order.

- The Government directed (February 2012) King George Medical University, Lucknow (KGMU) to share 20 *per cent* of total amount realised (₹ 754.52 lakh) through sale of Information booklet of CPMT-2012 in CPMT fund. Accordingly, KGMU was required to transfer ₹ 150.90 lakh to CPMT fund. We noticed that the University did not transfer this fund to CPMT fund. Similarly, the Government directed (February 2011) Bundelkhand University to provide ₹ 50 per Information booklet, as counselling fee against the booklets sold to DGMET. However, Bundelkhand University transferred (May 2011) ₹ 32.64 lakh against ₹ 34.05 lakh. This resulted in short transfer of ₹ 1.41 lakh to DGMET.

During exit conference, the Government assured that necessary directives will be issued to KGMU for transferring the said amount in CPMT Fund. The Government further stated that DGMET will initiate necessary action to recover the balance amount from Bundelkhand University.

An expenditure of ₹ 50.99 lakh was incurred in contravention to the provisions of Rules.

- Para 4 of CPMT Fund Rules-1997 provided that expenditure from the said fund can be incurred on activities like payment of fee to advocates for perusing matters in court, administrative expenditure related to the Test like

[3] 50 *per cent* of the savings are transferred in CPMT fund maintained at the Government level and ₹ 50/- per instruction booklet is payable as counselling fee to DGMET against the total number of booklet sold.

stationery, office materials, POL and payment of honorarium to staff etc. However, in the test-check of the records made available by DGMET and Chattrapati Shahuji Maharaj University, Kanpur (CSJMU), we found that in contravention to the provisions contained in aforementioned Rules, expenditure of ₹ 50.99 lakh was incurred on miscellaneous office expenditures, taxi bills, purchase of scanners, TA bills etc. other than CPMT as detailed in ***Appendix-2.4.5***.

In reply, DGMET stated (July 2014) that the expenditure was incurred on the directions of the then DGMET while CSJMU informed that the purchase of scanners was done for environmental studies for under-graduate programme. The Government, while accepting the facts, stated that in view of the importance of the Test, these expenditures were incurred from the CPMT funds. It was further stated that in future such expenditures from the CPMT fund will be avoided.

- A sum of ₹ 31.66 lakh was reported to have been disbursed for payment of honorarium to various officials for various purposes by DGMET. However, as vital records like cash/bank pass book, honorarium register etc. were not maintained, the actual amount disbursed by DGMET as honorarium between 2009 and 2014 could not be ascertained in audit. Further, we also found that out of ₹ 31.66 lakh, honorarium of ₹ 7.59 lakh was paid to ineligible employees without ascertaining/recording the services rendered by them. We also noticed that honorarium was paid for occasions like Holi and Deepawali. The details are given in ***Appendix-2.4.6***.

In reply, DGMET stated (July 2014) that the payment of honorarium was made on the direction of the Government and was as per earlier practice. The reply is not acceptable as the fund was to be utilised only for the payment of honorarium to employees who rendered their services/works relating to holding the Tests.

Honorarium was paid in excess of prescribed norms by CSJMU, Kanpur and KGMU, Lucknow.

- As per Fundamental Rule 47, section 24, the maximum limit prescribed for officers (Gazetted and non-gazetted Government servants) to receive honoraria and fee from various sources is ₹ 3500 in a financial year. During the course of scrutiny of vouchers, we found that honorarium of ₹ 8.50 lakh was paid to 12 officials (ranging between ₹ 0.30 and one lakh) by CSJMU, Kanpur for CPMT-2013 and ₹ 8.60 lakh was paid to 07 officials (ranging between ₹ 0.30 and three lakh) by KGMU, Lucknow for CPMT-2012 as detailed in ***Appendix-2.4.7.***

In reply, Registrar, CSJMU, Kanpur stated (September 2014) that the rates for honorarium were decided by the Core Committee/Vice-Chancellor. Reply is not acceptable as the maximum limit for payment of honoraria was violated. Reply from KGMU, Lucknow was awaited (December 2014). The Government, while accepting the facts, directed the concerned officials to restrict the payment of honorarium on occasions like Holi and Deepawali. It was further assured by the Government that proposals from Universities would be called for to fix the rate of payment of honorarium to the University

officials/workers. The Government also assured that necessary amendments will be made in the CPMT Fund Rules-1997 in order to make the system more transparent and comprehensive. The reply of the Government is not acceptable as the rates are already fixed/prescribed under section 24 of the Fundamental Rule 47.

The CPMT Fund Rules, 1997 may be revisited in order to provide fair, transparent and effective system of management of the said fund.

2.4.2.2 Implementation

Selection of Universities and Notification

The selection of Universities for holding CPMT is made in compliance with the judgement (December 1998) of the Hon'ble High Court, Allahabad by the Chancellor of the University on the advice of a committee comprising six members[4] and no University is assigned the responsibility of holding the Test for more than a year in succession**.** The Vice-Chancellor of the designated University is nominated as the ex-officio-Chairman for the purpose of conducting the Test. The name of the short-listed University, along with terms and conditions for holding the Test, is notified on yearly basis by the Government.

However, as the office of the Principal Secretary, Medical Education denied the access to audit of records relating to the selection of Universities, Audit could not ascertain the extent of compliance to the directives of the Hon'ble High court in the selection process.

During exit conference, the Government assured that records related with selection of Universities will be submitted to audit at the earliest. However, the same were awaited as of December 2014.

Major audit findings on conduct of the Test are discussed in succeeding paragraphs:

(a) Sale of information booklets

₹ 68.13 lakh was additionally charged on account of sale of Information booklet by Universities.

The Government prescribes rates for sale of Information booklet every year, including bank commissions and postal charges. Accordingly, the designated University is required to sell the booklets at the prescribed rates to the candidates. Test-check (July 2014) of the records made available by three Universities[5] revealed that in contravention to the prescribed rates, the Universities had charged excess ₹ 68.13 lakh by adding bank commissions and postal charges on sale of booklets. Details are given in ***Appendix-2.4.8.***

The facts were accepted by the Government and it was stated that necessary amendments will be made in the Government order for authorising the Universities to charge bank commission and postal charges from the candidates.

[4] Principal Secretary, Medical Education Department; Director General, Medical Education & Training; two Vice-Chancellors of Universities of Uttar Pradesh; and two Principals of State Medical Colleges.
[5] CSJMU, Kanpur; KGMU, Lucknow; and Bundelkhand University, Jhansi.

The reply was not acceptable as the earlier prescribed rate was inclusive of bank and postal charges.

(b) Processing of application forms

After the receipt of application forms, Universities were required to ensure that all criteria such as essential qualification, age, category etc. prescribed by the Government were fulfilled by the candidates before taking the Test.

540 ineligible candidates were allowed to take the Test in CPMT-2013.

Test-check of the records made available by CSJMU, Kanpur revealed that the Information booklet of CPMT-2013 stipulated the minimum age of the candidates as 17 years**,** i.e**.** those who were born after 31 December 1996 shall not be eligible for the Test to be held in 2013. However, during the scrutiny of CPMT-2013 results, we noticed that 540 candidates, born after 31 December 1996, were allowed to take CPMT-2013 and were allotted ranks.

In reply, Registrar, CSJMU, Kanpur stated (September 2014) that in absence of adequate check points in the software, the error occurred and would not be repeated in future. The facts were also accepted by the Government. CSJMU, Kanpur further stated (November 2014) that the information-brochure of CPMT-2013, as approved by DGMET, clearly indicated that the organising University will not check the eligibility of the aspirants and the candidates should ensure their eligibility to appear in CPMT-2013 entrance Test on their own.

The contention of the University is not acceptable as the Government order (April 2013) clearly stipulates the minimum age of the candidates for appearing in the Test. This issue needs to be addressed at appropriate level.

(c) Steps to check impersonation-Biometric System

Biometric system was not introduced by the Bundelkhand University in CPMT-2011.

The Government decided (February 2011) to introduce biometric system from CPMT-2011 and directed Bundelkhand University, Jhansi to ensure that biometric impressions of the students are collected at the time of Test. However, Bundelkhand University, flouting the Government order, did not introduce the biometric system in CPMT-2011, held in May 2011. Further, in CPMT-2012, conducted by KGMU, Lucknow, biometric system was introduced at three stages (First: At the time of examination; Second: Counselling and Third: Before first semester examination also known as Stage 'F') and 34 cases of imposters were detected through biometric verification. Eight out of 34 candidates failed to qualify the biometric test while 26 refrained from taking the biometric test. As a result, all 34 candidates were expelled from their respective Medical Colleges.

Audit was provided with details (Admit card, fingerprint verification report and application form) of three candidates of KGMU, Lucknow only who failed to qualify the biometric test. On scrutiny of the said documents, we found that the photograph of the candidates taken in examination hall did not match with the photograph available in the application form and admit card of the candidates. Details of remaining 31 candidates were not provided to Audit.

Similarly, details of 3 cases of impersonation in CPMT-2010 were also not provided to audit by CSJMU, Kanpur, though called for.

Thus, 34 seats pertaining to CPMT-2012 have been blocked and remained vacant and could not be filled up by waitlisted students.

In reply, Finance Officer, Bundelkhand University stated (July 2014) that bio-metric system could not be put in place in CPMT-2011 due to paucity of time. The Chief Co-ordinator, CPMT-2009 and 2012, KGMU, Lucknow, stated (November 2014) that the relevant records shall be provided by Controller of Examination. However, the same were not provided to audit despite repeated requests made by audit (December 2014).

The Government, while accepting the facts, stated that after obtaining the replies from Bundelkhand University, the outcome will be intimated to audit. However, the same was awaited as of December 2014.

(d) Conducting the Test (CPMT)

During test-check of the records made available by CSJMU, Kanpur, audit came across a voucher which revealed that a candidate was allotted a rank in CPMT-2013 though he was found absent in the Test by the Senior Superintendent (Exam), Daya Nand Girls PG College, Kanpur. Audit requested for providing the complete absentee statement but this was denied by CSJMU, Kanpur citing reasons of confidentiality. As such, chances of existence of similar irregularities cannot be ruled out. In reply, the University stated (September 2014) that matter would be investigated.

In reply, the Government stated that the observer of the Test centre had casually marked the candidate as absent though the candidate was present. The Government further directed the Universities that in future a copy of absentee statement should be provided to the Government.

(e) Evaluation of answer booklets

The answer booklets are maintained in triplicate. One set is used for scanning, in order to prepare the results, while the remaining two sets are given to the Government and respective candidates. As the records related to evaluation of answer booklets were not provided to audit by the respective Universities, therefore, the genuineness of the methodology adopted for evaluating answer booklets could not be ascertained.

Further, information collected from DGMET, revealed that in CPMT-2013, conducted by CSJMU, Kanpur, candidature of 21 students was cancelled on the grounds of bubbling i.e. these students were found to have recorded roll number of other candidates in their respective Optical Mark-up Reader (OMR) answer sheets. Apart from verification sheet and OMR application forms of 21 candidates, no other records like answer booklets, admit cards, evaluation process of answer booklets etc. were provided by CSJMU, Kanpur. The chances of similar cases of bubbling in other Tests cannot be ruled out.

In reply, the Government denied to share the answer booklets with audit citing the reason of confidentiality. The view of the Government is not acceptable as copy of the answer scripts are even provided to the candidates after the test.

(f) Declaration of results

After conducting the Test, the results are declared by the University and a copy of the same is also forwarded to the Government and DGMET. However, the test-checked Universities declined to provide the copy of results citing the reason of confidentiality.

The Government order (April 2013) stipulated that in cases where two or more candidates have secured equal marks in all four subjects (Botany, Chemistry, Physics and Zoology), the rank of such candidates should be decided through lottery (Toss) system in presence of designated officer of the University. Test-Check (July 2014) of CPMT-2013 result of top 600 candidates (soft copy of result as provided by DGMET) revealed that in 19 cases, two or more candidates had secured equal marks in each subject and respective ranks were allotted to these candidates. However, the University did not provide relevant records to establish the allotment of ranks to such candidates through lottery system, as envisaged in the Government order. In reply, Registrar, CSJMU, Kanpur stated (September 2014) that the records relating to allocation of ranks through lottery are confidential and cannot be shared with audit.

In reply, the Government directed the Universities to provide the copy of the results to audit which was awaited (December 2014).

(g) Counselling

Once the results are declared, DGMET is required to hold counselling for allotment of seats to candidates which is held in three stages (First counselling, Second counselling and extended counselling) at four centres i.e. Sanjay Gandhi Post Graduate Institute, Lucknow, Medical colleges of Allahabad, Kanpur and Meerut and the admissions of candidate in respective medical Colleges are required to be completed by 30 September every year. Online counselling was introduced from 2006 and DGMET engaged the services of National Informatics Centre, Lucknow (NIC) till 2010 for providing IT support during counselling. Thereafter, a private firm (M/S Radiant Enterprises, Lucknow) was engaged for the said purpose. With a view to ascertain the efficiency of the counselling process audit sought the details of the counselling conducted by DGMET. No data related to number of students called for counselling, the application software, students who did not take admission even after allotment of seats, security fee refunded to candidates etc. were furnished to audit. In absence of complete records and data, audit could not verify the efficiency in conducting the CPMT counselling.

In reply, the Government, while accepting the facts, assured that the periodicity of retaining the digitised data shall be notified shortly.

The Government should keep a close watch over counselling process and also ensure application of bio-metric system in the test.

2.4.2.3 Internal Control

Test-check of the records made available revealed that three out of five units (DGMET, CSJMU, Kanpur & Bundelkhand University, Jhansi) did not have effective internal control system in place. It was also noticed that the entities did not maintain some mandatory records like cash book, balance sheet, Ledger etc. prescribed under the extant rules.

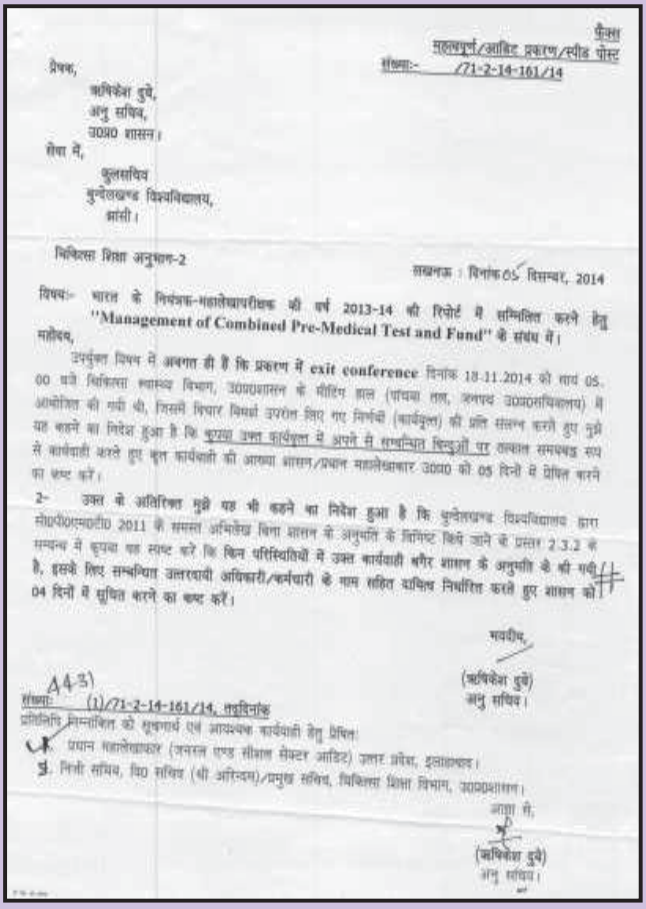
The Government, while accepting the facts in exit conference, assured that necessary action will be taken for ensuring that a sound internal control system was put in place in the respective entities.

(a) Records weeded out without the requisite approval

All confidential and Test related records of 2011 were weeded out by the Bundelkhand University.

The manual of Bundelkhand University stipulates norms for weeding out of used answer books after six months from the date of announcement of the results of an examination. Manual did not provide any norms for weeding out the records related to confidential accounts and Test. We noticed that the University weeded out all confidential accounts and Test related records of 2011 within six months from the date of announcement of the results of CPMT-2011.

Diagram 1: Explanation called from Government



फैक्स
महत्वपूर्ण/आवेदन प्रकरण/स्पीड पोस्ट
संख्याः- /71-2-14-161/14

प्रेषक,
ऋषिकेश दुबे,
अनु सचिव,
उ0प्र0 शासन।

सेवा में,
कुलसचिव
बुन्देलखण्ड विश्वविद्यालय,
झांसी।

चिकित्सा शिक्षा अनुभाग-2
लखनऊ : दिनांक 05 दिसम्बर, 2014

विषयः- भारत के नियंत्रक-महालेखापरीक्षक की वर्ष 2013-14 की रिपोर्ट में सम्मिलित करने हेतु "Management of Combined Pre-Medical Test and Fund" के संबंध में।

महोदय,

उपर्युक्त विषय में अवगत ही है कि प्रकरण में exit conference दिनांक 18.11.2014 को सायं 05.00 बजे चिकित्सा स्वास्थ्य विभाग, उ0प्र0शासन के मीटिंग हाल (पांचवा तल, जनपथ उ0प्र0सचिवालय) में आयोजित की गयी थी, जिसमें विचार विमर्श उपरांत लिए गए निर्णयों (कार्यवृत्त) की प्रति संलग्न करते हुए मुझे यह कहने का निदेश हुआ है कि कृपया उक्त कार्यवृत्त में अपने से सम्बन्धित बिन्दुओं पर तत्काल समयबद्ध रूप से कार्यवाही करते हुए कृत कार्यवाही की आख्या शासन/प्रधान महालेखाकार उ0प्र0 को 05 दिनों में प्रेषित करने का कष्ट करें।

2- उक्त के अतिरिक्त मुझे यह भी कहने का निदेश हुआ है कि बुन्देलखण्ड विश्वविद्यालय झांसी मेडीकल्स्नातकी0 2011 के समस्त अभिलेख बिना शासन के अनुमति के विनिष्ट किये जाने के प्रस्तर 2.3.2 के सम्बन्ध में कृपया यह स्पष्ट करें कि किन परिस्थितियों में उक्त कार्यवाही बगैर शासन के अनुमति के की गयी है, इसके लिए सम्बन्धित उत्तरदायी अधिकारी/कर्मचारी के नाम सहित दायित्व निर्धारित करते हुए शासन को 04 दिनों में सूचित करने का कष्ट करें।

भवदीय,
(ऋषिकेश दुबे)
अनु सचिव।

A4-3)
संख्याः (1)/71-2-14-161/14, तद्दिनांक
प्रतिलिपि निम्नांकित को सूचनार्थ एवं आवश्यक कार्यवाही हेतु प्रेषित:
1. प्रधान महालेखाकार (जनरल एण्ड सोशल सेक्टर आडिट) उत्तर प्रदेश, इलाहाबाद।
2. निजी सचिव, विशे सचिव (श्री आर0एस0)/प्रमुख सचिव, चिकित्सा शिक्षा विभाग, उ0प्र0शासन।
आज्ञा से,
(ऋषिकेश दुबे)
अनु सचिव।

On this being pointed out, Finance Officer, Bundelkhand University stated (July 2014) that the records were weeded out as per the decision of the committee headed by the Vice-Chancellor. The Government, while accepting the facts, assured that explanation would be called for from Bundelkhand University and the outcome of the same would be intimated to audit. Accordingly, the Government called (December 2014) explanation from Bundelkhand University, Jhansi however, response from the Bundelkhand University was awaited.

(b) Non-compliance with IT policies and standards

Control Objectives for Information and Related Technology (COBIT) framework defines (April 2012) the generally accepted standards to be observed in respect of outsourced services engaged for business requirement as under:

- Ensure that business case for outsourcing is defined and documented;
- Define and implement a framework for selection of outsourced vendors based on technical competence and ability to deliver;
- Ensure that outsourced relationships are documented in the form of formal contracts, duly defining the service levels, security, continuity etc.; and
- Define and implement a system for proactive management, monitoring and reporting of outsourced relationships.

Test-check of the records made available by all the three entities (CSJMU, Kanpur, KGMU, Lucknow and Bundelkhand University, Jhansi) revealed that most of the CPMT related work *viz.,* screening of application forms, digitization of data, printing of admits cards, verification of roll list, preparation of results etc. were outsourced to private agencies without ensuring the security parameters. We further observed that no mechanism was put in place by these Universities to ensure the General and Application controls in the IT System developed/used by the service providers**.** The genuineness of selection of service providers could not be established due to non-submission of records by respective Universities.

In reply Bundelkhand University, Jhansi, CSJMU, Kanpur and KGMU, Lucknow stated (July, September and November 2014 respectively) that no IT applications/software was used by the University and the entire work was outsourced. The Government accepted the facts and assured that provisions of COBIT will be followed in future.

Given the absence of compliance with IT policies, audit noticed instances of ineligible candidates being allowed to appear in CPMT as mentioned in paragraph 2.4.2.2.

(c) Evidencing and documentation: Registration and Security fee

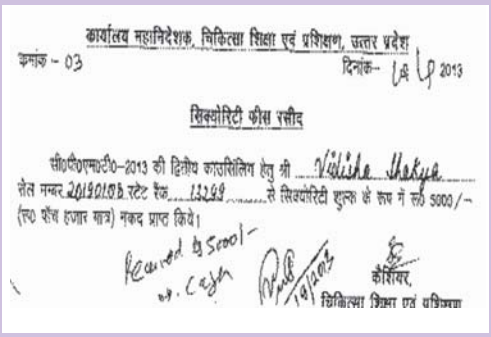
Registration and security fees were collected in cash without adequate evidencing and documentation.

The candidates called for counseling were required to deposit refundable security fee of ₹ 5000 and non-refundable registration fee of ₹ 300 before appearing in the counseling. DGMET opened (2008) an account in Axis bank to facilitate the students to deposit the registration and security fee in bank.

Test-check of the records made available by DGMET revealed that the students deposited the registration and security fee in DGMET account since 2008. Registration and security fee was also collected in cash at the time of counselling from the candidates who failed to deposit the fee in bank.

We found that the methodology of collection and refund of registration and security fee for counselling was flawed as there were instances where the cash collected on the spot from candidate on account of registration and security fee for 2012 and 2013 (DGMET, Lucknow did not furnish such records for 2009, 2010 and 2011) were not deposited in bank. We also observed that manual receipts were issued to candidates in lieu of cash deposited by them on the spot. In some instances, we noticed that the receipts issued did not bear any serial number and same serial number was mentioned in more than one receipt. Two instances of the above cases are given below:

Cash receipts having same serial number



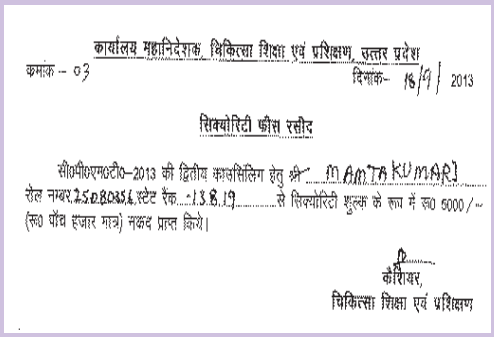
कार्यालय महानिदेशक, चिकित्सा शिक्षा एवं प्रशिक्षण, उत्तर प्रदेश
क्रमांक - 03 दिनांक- 18/9/2013

सिक्योरिटी फीस रसीद

सी0पी0एम0टी0-2013 की द्वितीय काउंसिलिंग हेतु श्री Vibhishe Mishra
रोल नम्बर 20150105 रटेट रैंक 13269 से सिक्योरिटी शुल्क के रूप में रू0 5000/-
(रू0 पाँच हजार मात्र) नकद प्राप्त किये।

Received Rs 5000/- cash

कैशियर,
चिकित्सा शिक्षा एवं प्रशिक्षण



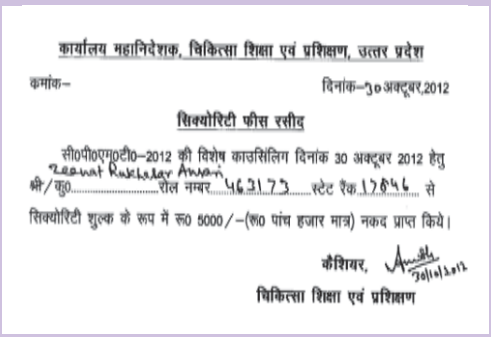
कार्यालय महानिदेशक, चिकित्सा शिक्षा एवं प्रशिक्षण, उत्तर प्रदेश
क्रमांक - 03 दिनांक- 18/9/2013

सिक्योरिटी फीस रसीद

सी0पी0एम0टी0-2013 की द्वितीय काउंसिलिंग हेतु श्री/कु0 RAM TEJ KUMARI
रोल नम्बर 2508036 रटेट रैंक 13819 से सिक्योरिटी शुल्क के रूप में रू0 5000/-
(रू0 पाँच हजार मात्र) नकद प्राप्त किये।

कैशियर,
चिकित्सा शिक्षा एवं प्रशिक्षण

Cash receipts issued without serial number



कार्यालय महानिदेशक, चिकित्सा शिक्षा एवं प्रशिक्षण, उत्तर प्रदेश
क्रमांक- दिनांक-30 अक्टूबर,2012

सिक्योरिटी फीस रसीद

सी0पी0एम0टी0-2012 की विशेष काउंसिलिंग दिनांक 30 अक्टूबर 2012 हेतु
श्री/कु0 Zeenat Rakhsay Awan रोल नम्बर 463173 रटेट रैंक 17846 से
सिक्योरिटी शुल्क के रूप में रू0 5000/-(रू0 पांच हजार मात्र) नकद प्राप्त किये।

कैशियर,
चिकित्सा शिक्षा एवं प्रशिक्षण



कार्यालय महानिदेशक, चिकित्सा शिक्षा एवं प्रशिक्षण, उत्तर प्रदेश
क्रमांक- दिनांक-30 अक्टूबर,2012

सिक्योरिटी फीस रसीद

सी0पी0एम0टी0-2012 की विशेष काउंसिलिंग दिनांक 30 अक्टूबर 2012 हेतु
श्री/कु0 Shabaz Bano रोल नम्बर 485261 रटेट रैंक 20238 से
सिक्योरिटी शुल्क के रूप में रू0 5000/-(रू0 पांच हजार मात्र) नकद प्राप्त किये।

कैशियर,
चिकित्सा शिक्षा एवं प्रशिक्षण

Further, we found that DGMET did not maintain any record which could vouchsafe the amount actually collected and refunded in cash. Records were also not maintained for amounts collected in bank during 2009-14.

In exit conference, the Government accepted the facts and DGMET clarified that owing to the audit observation, the practice of collecting registration and security fee in cash had since been stopped from 2014. It was further stated by DGMET that all relevant records will henceforth be maintained for transparency and such lapses will not recur.

Thus, in the absence of records, audit could not ascertain the total amount collected/refunded to students, the extent of amount utilised for admissible purposes and therefore, misutilisation of funds, collected through cash/bank cannot be ruled out.

The Government should specifically lay down the periodicity of weeding out of records. IT policy should be followed strictly while holding the Test. The procedures, documentation, evidencing etc. should be bereft of any opacity and the matter need be investigated at appropriate level.

2.4.3 Conclusion

- In absence of clarity about role and responsibilities of entities, the CPMT fund was managed in an arbitrary manner. There were instances of mis-utilisation of funds;

- There were instances of screening checks not being embedded in processing of application forms and Government's norms were flouted in implementation of biometric system etc. Given the fact that future of large number of eligible students hangs on CPMT test, the procedures need to be fully transparent, accurate, credible and adequately documented and evidenced. However, this was not the case in the last five years; and

- Deficient monitoring, unreliable IT and Biometric systems, extremely poor documentation and evidencing-including weeding out of all examination related records within six months of declaration of results etc. adversely compromised the credibility of these tests.

LAPTOPS AND TABLETS: PROCUREMENT AND FREE DISTRIBUTION TO STUDENTS



SECONDARY EDUCATION DEPARTMENT

SECONDARY EDUCATION DEPARTMENT

2.5 Laptops and Tablets: Procurement and Free Distribution to Students

2.5.1 Introduction

With a view to keep abreast with technology, the Government of Uttar Pradesh (GoUP) decided (March 2012) to distribute laptops and tablets, free of cost, to students. Laptops were to be distributed to those who had passed class XII examination from examining bodies[1] in 2012 and were pursuing higher education. The tablets were to be distributed to those who had passed class X examination in 2012 and were pursuing education in class XI/Industrial Training Institutes/Polytechnics or where minimum qualification was pass in Class X. The Government decided (May 2012) that UP Electronics Corporation Limited (UPECL) would procure laptops and tablets and schools/institutions were to prepare a list of eligible students and upload it on the designated website. During the year 2012, 33.29 lakh[2] in class X and 25.01 lakh[3] in class XII students passed from various Boards. The Government, however, procured 14.81 lakh against the tendered quantities of 15 lakh[4] laptops for its distribution to the students who passed Class XII examination and pursuing higher education. No tablets were, however, purchased as of November 2014. The laptops and tablets were to be distributed to the students in a function to be attended by the Chief Development Officer/Additional District Magistrate, *Tehsildar* etc.

2.5.2 Organisational structure for distribution of Laptops/Tablets

The Principal Secretary, Secondary Education, Lucknow at the Government level; Director, Secondary Education, UP, Lucknow; and State Project Director, UP *Madhyamik Siksha Abhiyan Parishad*, Lucknow (Registered under Societies Registration Act, 1860) at the State level and District Magistrate (DM) and District Inspector of Schools (DIOSs) at the district level were responsible for distribution of laptops and tablets to the students.

2.5.3 Audit objectives

The Audit objectives of distribution of free laptops and tablets scheme were to assess and ascertain whether:

- Management of financial resources was prudent;
- Planning process to achieve the objectives of the free distribution of Laptops was adequate and effective;
- The procurement and utilization of Laptops was being done in transparent, ethical and efficient manner;

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[1] UP *Madhyamik Shiksha Parishad*, Allahabad;*Uttar Madhyama* Examination of UP *Madhyamik Sanskrit Shiksha Parishad*; *Alim* Examination of UP, *Madarsa Siksha Parishad*; Central Board of Secondary Education *etc.*

[2] Uttar Pradesh Madhyamik Siksha Parishad: 29.81 lakh, CBSE: 1.61 lakh, ICSE: 0.30 lakh, Madarsa Board: 1.06 lakh and Uttar Madhyamik Sanskrit Sikhsha Board: 0.51 lakh.

[3] Uttar Pradesh Madhyamik Siksha Parishad: 23.31 lakh, CBSE: 0.81 lakh, ICSE: 0.20 lakh, Madarsa Board: 0.34 lakh, Uttar Madhyamik Sanskrit Sikhsha Board: 0.35 lakh.

[4] Based on estimated number of students passed (18.90 lakh) in Class XII from the Boards of UP, CBSE, ICSE and Uttar Madhyamik Sanskrit Sikhsha, UP.

- Selection of students were as per norms; and
- There was adequate and effective mechanism at different levels for monitoring and evaluation of the scheme.

2.5.4 Audit criteria

The audit criteria have been derived from the following sources:

- Guidelines issued by the Chief Secretary, Government of Uttar Pradesh order dated 05 July, 2012;
- Budgetary provisions;
- Tender documents/agreement;
- Circulars/instructions issued by the Government from time to time; and
- Periodical reports/returns prescribed by the State Government.

2.5.5 Scope of audit and methodology

The records relating to procurement and distribution of laptops and tablets, for 2012-14, were examined in audit (May 2014 to July 2014) in the offices of the Principal Secretary, Secondary Education, Lucknow; Director, Secondary Education, Lucknow; State Project Director, UP *Madhyamik Shiksha Abhiyan Parishad*, Lucknow; and DIOSs of 15 districts[5] selected through Probability Proportionate to Size with Replacement method. The audit findings were discussed with the Principal Secretary, Secondary Education, Government of Uttar Pradesh in exit conference on 18 November 2014. During discussion, the audit findings and recommendations were accepted. The Government replies were received (September 2014) and suitably incorporated in the report.

2.5.6 Audit findings

2.5.6.1 Financial status

A sum of ₹ 3,420.76 crore was spent on distribution of free laptops to the students.

The year-wise position of budget provision and expenditure there against is given in **Table 1**.

Table 1:Year-wise position of budget provision and expenditure

(₹ in crore)

Sl. No.	Year	Particulars	Budget provision	Expenditure	Savings (-)
1	2012-13	Tablets for Class X passed students	302.39	0.20	(-)302.19
		Laptops for Class XII passed students	2,417.98	1,020.40	(-)1,397.58
2	2013-14	Tablets for Class X passed students	302.39	0.84	(-)301.55
		Laptops for Class XII passed students	2,418.85	2399.32	(-)19.53
Total			**5,441.61**	**3,420.76**	**(-) 2,020.85**

(Source: Appropriation Accounts 2012-13 and 2013-14)

[5] Aligarh, Allahabad, Azamgarh, Balrampur, Banda, Bijnore, Etawah, Gautam Budha Nagar, Ghazipur, Kanpur Dehat, Lucknow, Maharajganj, Meerut, Moradabad and Sant Ravidas Nagar districts selected on the basis of PPSWR method.

As is evident from the table, there were savings of ₹ 2,020.85 crore during 2012-14 mainly due to non-procurement of tablets and less procurement of laptops.

During discussion, the Government stated that the amounts could not be surrendered due to uncertainty over the expenditure. The fact remains that this was indicative of inadequate budgetary and expenditure control as the said amount was allowed to lapse.

Against the budget provisions of ₹ 5,441.61 crore during 2012-14, a sum of ₹ 3,420.76 crore was spent on procurement and distribution of laptops and tablets to the students. However, we noticed inadequate planning, financial mismanagement, non-distribution of tablets etc. Besides, a number of records relating to budgetary process, selection of students, cabinet approvals and related documents, monitoring were not produced to audit, though called for (***Appendix 2.5.1***).

2.5.6.2 Wasteful expenditure on procurement process of tablets

Wasteful expenditure of ₹ 60.06 lakh.

During audit we noticed the Government made a provision of ₹ 604.78 crore for procurement of tablets. During scrutiny of the records it was noticed that GoUP finalised bid document for procurement of 26.62 lakh tablets, published global tender and also organised pre-bid conferences. However, no vendor could be selected. The scheme of distribution of free tablets to the students who had passed class X was not implemented since its inception. In the process, the Government spent ₹ 60.06 lakh on Request for Proposal (₹ 16.29 lakh), advertising NIT (₹ 43.32 lakh), pre-bid conferencing (₹ 0.29 lakh) and competitive bidding (₹ 0.16 lakh) for procurement of the tablets which was rendered wasteful.

During exit conference, the Government stated that the proposal for distribution of tablets or to abandon it was pending with the Government.

2.5.6.3 Blockade of funds

Blockade of funds of ₹ 598.33 crore

Audit noticed that out of the expenditure of ₹ 3,420.76 crore, the Government deposited ₹ 1,588.64 crore (March 2013: ₹ 1,000 crore and March 2014: ₹ 588.64 crore) in the Personal Ledger Account (PLA) of UPECL and subsequently withdrew ₹ 990.31 crore (March 2013: ₹ 2.91 crore; June 2013: ₹ 240.32 crore; August 2013: ₹ 388.54 crore; September 2013: ₹ 358.54 crore). The remaining ₹ 598.33 crore was lying unspent in the said PLA as of November 2014. Audit also noticed that ₹ 141.14 crore (out of ₹ 3,420.76 crore), which was payable to the supplier after completion of warranty of one year of supply of laptops, was also lying in PLAs of the District Rural Development Agency of the respective districts as of November 2014.

During discussion, the Government stated that action will be taken for utilisation/surrender of the amounts.

2.5.6.4 Excess administrative expenses

As per the Government order (December 2013), administrative expenses of ₹ 1.50 crore, where function was to be presided over by Hon'ble Chief Minister, was admissible for meeting incidental expenditure like distribution charges, organizing the event of distribution etc.

₹ 2.97 crore was incurred in excess of admissibility.

Scrutiny of records of administrative expenses revealed that in three[6] out of 15 test-checked districts (where the functions were presided over by the Hon'ble Chief Minister) ₹ 7.47crore was spent (for which ₹ 1.50 crore was allotted and paid) on the events organised for distribution of laptops against the admissibility of ₹ 4.50 crore, resulting in excess expenditure of ₹ 2.97 crore (***Appendix 2.5.2***).

In reply, the Government stated that the excess expenditure was under examination for payment.

2.5.6.5 Pending liability

Liability of substantial amount was also created.

Scrutiny of records of administrative expenses revealed that in six[7] out of 15 test-checked districts, expenditure of ₹ 7.82 crore was incurred against allotment of ₹ 1.57 crore which was paid to vendors/suppliers. As a result, bills amounting to ₹ 6.25 crore were pending for payment, as of November 2014, thereby creating a liability of ₹ 6.25 crore (***Appendix 2.5.3***).

In reply, the Government stated that the expenditure was under examination for payment. Thus, on one hand, the Government kept ₹ 598.33 crore in PLA of UPECL and on the other hand created liabilities of ₹ 6.25 crore.

2.5.6.6 Distribution of laptops

Supply orders for 14.81 lakh laptops (cost: ₹ 2,822.71 crore) were placed on the suppliers.

The Directorate, Secondary Education had estimated (March 2012) 18.90 lakh students of class XII for distribution of laptops against which the Government invited global tender for procurement of 15 lakh laptops and finalised the tender in favour of M/s HP Sales India Limited (firm) for supply of laptops. Against 14.91 lakh applications received, UPECL placed seven supply orders (2012-14) for 14.81 lakh laptops on the firm for ₹ 2,822.71 crore, as against the target of 15 lakh laptops. The reasons for inviting tender for only 15 lakh laptops against the estimated 18.90 lakh students and non-issue of supply order for the remaining 10 thousand laptops to the supplier were not intimated to audit, though called for. The firm supplied (March to September 2013) 14.81 lakh laptops to respective Sub-divisional Magistrates at 313 *tehsils* and 95 *per cent* (₹ 2,681.57 crore) payments were released upto May 2014 ***(Appendix 2.5.4)***. Test-check of the records of 15 DIOSs revealed the following shortcomings:

[6]Aligarh, Allahabad and Banda.
[7]Aligarh, Allahabad, Banda, Bijnore, Gautam Budh Nagar and Sant Ravidas Nagar.

(a) Non-distribution of laptops

A substantial number of laptops were not distributed.

Out of 14.81 lakh laptops procured, 45,803 laptops (cost: ₹ 87.29 crore) were not distributed, due to the stated reasons of either the students not turning up or those having turned up being ineligible, and these were lying at *Tehsil* level of the districts. In the test-checked 15 districts, where 3,81,609 students were to be distributed laptops, 12,213 students either did not turn up or were ineligible and the laptops were lying in stock (July 2014) at the *tehsil* level. The district wise details are given in ***Appendix 2.5.5***. The Government instructed (June 2014) the Director, UPECL and the concerned DMs to ensure their distribution to the eligible students even by re-allocating them to other districts.

In reply, the Government stated (November 2014) that 45,803 laptops were under distribution.

Further, the list of eligible students was to be prepared by the concerned Principals of colleges/Institutions and submitted to DIOSs for onward submission to UPECL. Scrutiny of the records of DIOS, Meerut revealed that out of 24,471 eligible students, laptops were distributed to 21,425 students resulting in non-distribution of laptops to 3,046 eligible students.

The Government stated that 3,046 eligible students in Meerut were not distributed laptops as they did not apply within the prescribed time limit. However, no documentary evidence in support of the reply was produced to audit though called for (November 2014).

(b) Laptops found short in stock

As per the scheme guidelines, five *per cent* of the laptops procured and kept in storage were to be verified by Sub-divisional Magistrate/*Tehsildar* or any other nodal officer nominated by DM before their distribution.

Laptops were found short in stock.

Scrutiny of the records of 15 DIOSs in the test-checked districts revealed that five *per cent* of the laptops procured and kept in stores were verified by authority nominated by DM. Further during joint physical verification of the laptops available in stock, 215 laptops, costing to ₹ 41 lakh, were found short in four[8] districts. This indicated that the required verification was not done properly.

The Government replied that there is no short fall in Aligarh and Bijnore districts. No reply, in respect of Azamgarh and Moradabad districts, was furnished. The reply is not acceptable as no documentary evidence was provided in support of the reply though called for (November 2014).

Scrutiny of records in Allahabad district also revealed that 52 laptops (₹ 9.91 lakh) were found short after distribution of laptops in a function. The District Management Committee was responsible for proper upkeep of laptops during organisation of function.

[8] Aligarh: 206; Azamgarh: three; Bijnore: four; and Moradabad: two.

In reply, DIOS admitted (June 2014) the fact and stated that these were stolen/missing and an FIR having been lodged.

The Government did not offer any comment.

2.5.6.7 Non-verification of students post distribution

Post distribution verification of students was not done.

Para 8.7 of the scheme guidelines stipulated verification of students by the Director, Secondary Education/Technical Education and Head of the Institutions and five *percent* verifications by District Level Committees (DLCs) in order to ensure that the laptops were distributed only to eligible students and they were using them.

Test-check of the records of 15 DIOSs revealed that the post distribution verification by the Director, Secondary Education/Technical Education and the Head of the Institutions was not done in any of 15 test-checked districts. Scrutiny also revealed that five *per cent* of verification by DLC was done in ten[9] out of 15 districts and not in the remaining five districts[10]. However, no system of detailed feedback mechanism for ensuring the usage was spelt out. No guidelines or proforma were developed by the Government to verify the extent of usage of the laptops by the beneficiaries. No system was put in place, apart from only one day demonstration to students for usage of computers. Though some teachers were trained but no orders were issued to make it incumbent upon these trained teachers to help those students who were facing problems in using the distributed laptops.

In reply, the Government stated that the laptops distributed to the students have been checked and the officers visiting the districts were also checking and taking feedback on its usage. The reply was not acceptable as neither a meaningful system for feedback on usage was put in place nor any document relating to usage was produced to audit though called for (November 2014).

2.5.7 Monitoring

GoUP issued order (February 2013) for establishing State level Web Monitoring System and procedure for its operation was intimated to DMs. However, we observed that:

- Laptops were shown as distributed in the districts and *tehsils* on various dates but the status of confirmation was showing 'No';

- Bill dates and amounts were shown but payment dates and details of cheques columns were showing blank;

- Mismatch of the data of 1348 ineligible beneficiaries in nine districts; and

[9] Aligarh, Azamgarh, Banda, Bijnore, Etawah, Gautam Buddha Nagar, Ghazipur, Lucknow, Meerut and Moradabad.
[10] Allahabad, Sant Ravidasnagar, Balrampur, Maharajganj and Kanpur Dehat.

- Status of teachers' training in five districts (Aligarh, Ambedkar Nagar, Azamgarh, Gorakhpur and Kanpur Dehat) were also not uploaded.

This was indicative of improper updation and poor monitoring by authorities rendering the data on the State level web unreliable.

In reply, the Government stated that updation on the web portal was in process and assured that the same will be completed shortly. During discussion, the Government reiterated the same. Fact remains that web portal has not been updated and put to use.

The Government should initiate immediate action to utilise 45,803 laptops lying undistributed in stock. The Government should put a robust system of monitoring in place to ensure that all the 14.35 lakh laptops distributed to the students are put to use by them to achieve the objective of the scheme.

2.5.8 Conclusion

- Class X passed students were deprived of the intended benefits of the tablets despite sufficient budgetary provisions;

- Procurement and distribution of 14.81 lakh laptops to the students of class XII passed in 2012 and pursuing higher studies was beset with instances of shortages of laptops in stock, non-distribution of laptops and non-verification of students post distribution, indicating non-achievement of the objective of the scheme of keeping the students abreast with technology;

- The Government made excessive provisions of funds in the budget which lapsed at the end of the financial year and ₹ 598.33 crore of the budget provision was lying unspent in PLA; and

- The Government mechanism to ensure the use of distributed free laptops for the intended purpose was deficient.

LABOUR CESS:
ASSESSMENT, LEVY, COLLECTION, REMISSION AND UTILISATION



LABOUR DEPARTMENT

LABOUR DEPARTMENT

2.6 Labour Cess: Assessment, Levy, Collection, Remission and Utilisation

2.6.1 Introduction

For regulating the conditions of service, particularly health and safety, and providing the benefits of welfares scheme for the Building and other construction workers of the unorganised sector, the Government of India (GoI) enacted the Building and other construction workers (Regulation of employment and conditions of service) Act, 1996. Pursuant to the Act, the Government of Uttar Pradesh (GoUP) framed U.P. Building and other construction workers (Regulation of employment and conditions of service) Rules, 2009. The rule provides deduction of cess at the rate of one *per cent* of the total cost of works from every establishment which employs or had employed, on any day of the preceding twelve months, 10 or more workers in the building or other construction work and also from the owner of such private residential building, the construction cost of which is ₹ 10 lakh or above.

For implementing the provisions of the rules, GoUP constituted (November 2009) the UP Building and Other Construction Workers Welfare Board (BOCW), headed by the Principal Secretary, Labour Department, GoUP and 11 other members[1]. BOCW was responsible for assessment, levy, collection and utilization of cess; registration of employers of workers; and registration of workers and management of funds and other related matters. Although, the rules were formulated, but no comprehensive/meaningful mechanism was put in place for identification of construction sites, employers, workers and assess & levy of the required labour cess.

2.6.2 Organisational structure

At the Government level, the Principal Secretary, Labour Department was the Administrator/Chairman of BOCW while at the State level, the Labour Commissioner, UP was overall responsible for assessment, levy, collection, remission and utilisation of labour cess and the Secretary, BOCW was the Chief Executive Officer, responsible for its management. The Deputy Labour Commissioners (DLCs)/Assistant Labour Commissioners (ALCs) were responsible for levy, collection and utlisation of cess at divisional/district levels.

2.6.3 Audit objectives

The audit objectives were to assess whether:

- the annual accounts were prepared regularly;

[1] A member to be nominated by the Central Government; Chief Inspector appointed as per Gazette notification of 2009; three official members not below the rank of Special Secretary; three persons representing the employers of labourers of the building and other construction industry; and three persons representing the building workers.

- registration of employers and beneficiaries were ensured;
- institutional mechanism/process was in place; and
- proper assessment, levy, collection and utilization of cess was ensured.

2.6.4 Audit criteria

Following were the sources of audit criteria:

- The Building and Other Construction Workers (Regulation of Employment and Conditions of Services) Act, 1996 (BOCW Act) and the Building and Other Construction Workers Welfare Cess Act, 1996 (Cess Act);

- The UP Building and Other Construction Workers (Regulation of Employment and Conditions of Services) Rules, 2009 (Rules, 2009);

- The Building and Other Construction Workers Welfare Cess Rules, 1998 (Cess Rules); and

- The Government orders issued from time to time.

2.6.5 Scope and methodology

The records relating to BOCW for the period 2009-14 were examined (June and July 2014) in the offices of the Principal Secretary, Labour Department, GoUP, Lucknow; and Secretary, BOCW at Lucknow. The records were also examined in the offices of DLCs/ ALCs of eight test checked districts namely, Ambedkar Nagar, Faizabad, Gautum Buddha Nagar, Ghaziabad, Hardoi, Jhansi, Kanpur and Lucknow. An entry conference was held with the Principal Secretary, Labour, GoUP on 29 April 2014, wherein the audit objectives, criteria *etc*. were discussed. The replies of the Government were received in October 2014. The exit conference was held on 7 November 2014 wherein the facts and figures were confirmed and the recommendations accepted by GoUP. The Government replies have been suitably incorporated in the report.

Audit findings

2.6.6 Financial status

The absence of annual accounts rendered fund position unauthenticated.

Under Section 3 of Cess Act, "there shall be levied and collected a cess" at the rate not less than one *per cent* of the cost of construction, and the proceeds of the cess collected was to be paid to the board, to be spent on safety, health and welfare of the workers. Further, registration fee of ₹ 50 was to be charged by DLC from the workers for registration and deposited in the Fund. The workers were also to contribute ₹ 50 annually for maintaining their membership. Further, BOCW, under Section 27 of BOCW, Act was to maintain accounts, relevant records and prepare annual statement of accounts of BOCW.

The year-wise position of receipts and expenditure of the funds for the period 2009-14 is given in **Table 1**.

Table 1: Financial status of registration charges, cess realised and its' utilisation

(₹ in crore)

Sl. No.	Year	Opening Balance	Receipts			Progress-ive total of funds available	Expendi-ture	Closing Balance
			Registr-ation Charges	Labour Cess	Interest on deposits			
1	2009-10	Nil	Nil	0.05	Nil	0.05	Nil	0.05
2	2010-11	0.05	0.56	103.13	0.84	104.58	0.05	104.53
3	2011-12	104.53	1.33	266.63	11.71	384.20	2.29	381.91
4	2012-13	381.91	13.87	311.79	27.43	735.00	4.89	730.11
5	2013-14	730.11	17.84	458.46	49.58	1,255.99	98.12	1,157.87
Total			**33.60**	**1,140.06**	**89.56**		**105.35**	
Note: The closing balance of 2011-12 and opening balance of 2012-13 includes ₹ 177 crore which was deposited in the Consolidated Fund of the State in August 2011.								

(Source: Secretary, BOCW Board)

The table indicates accumulation of ₹ 1,157.87 crore (March 2014), which was held in two bank accounts (***Appendix-2.6.1)*** due to low utilisation of funds on safety, health and welfare measures.

Further, it was also noticed that GoUP instructed (August 2011) the Labour Commissioner to deposit ₹ 177 crore in Consolidated Fund of the State. The Commissioner deposited (August 2011) the amount under receipt head[2]. However, after issue of a general direction (February 2012) by the Hon'ble Supreme Court in contempt petitions (2006) that the funds available with BOCW should be invested only with nationalized banks, GoUP, instead of immediately refunding ₹ 177 crore, refunded ₹ 165 crore in March 2014 after delay of 30 months and the remaining amount of ₹ 12 crore was still lying with GoUP (October 2014), entailing loss of interest of ₹ 26.80 crore to BOCW. The Government stated (September 2014) that ₹ 12 crore shall be transferred in the Building and Other Construction Workers Welfare Fund.

BOCW did not even prepare the receipt and payment accounts, income and expenditure account, balance sheet and cash book during 2009-14. The periodical reconciliation of the balances with the banks was also not done, rendering the balances unauthenticated.

In reply, the Government stated that a Chartered Accountant has been appointed to carry out the reconciliations.

The accounts of the Fund should be maintained, as required and annual accounts be prepared to represent the true and fair picture of the financial position of BOCW.

2.6.7 Non-maintenance of database

It is imperative to have a robust mechanism in place so as to ensure that all the required information is available with the Labour Department relating to

[2] 0230-800-Other receipts-11-Receipts of the UP Building and Other Construction Workers Welfare Board.

construction sites, employers of workers, workers-their health, safety *etc*. We however, observed that:

2.6.7.1 Collection of information about construction sites

Department lacked a system to collect and collate comprehensive information about construction sites.

The Labour Department should put in place a mechanism to collect and collate information about all the construction sites in the State by working in close coordination with all (a) Regulatory authorities like Development Authorities, Urban Local Bodies, Panchayati Raj Institutions, State Pollution Control Board *etc*, (b) State Government Departments which sanction construction works, (c) Central Government Departments which sanction construction works, (d) Revenue (like property tax, VAT, Income-tax, Service Tax, Cess *etc*.) earning departments/bodies of the State and Central Governments, (e) and all other entities which could have information about construction sites. The information thus collected and collated should be converted into a robust database. Also under Rule 283 of Rules, 2009, BOCW was to conduct surveys, studies *etc*. for ascertaining the pattern of employment, skills, income, wages and working conditions of the building workers and the impact of various programmes on them. We however, observed absence of any worthwhile mechanism.

Given the fact that the Government had no comprehensive information about the construction sites, it had neither comprehensive information about the employers of the workers nor information about the workers.

Further, the Labour Department neither had any institutional mechanism put in place to interact/coordinate with such entities nor had any collated information/robust database of construction sites. It also did not carry out the required surveys, studies *etc*.

The Government stated that a system would be developed for coordination and exchange of information among such entities to have comprehensive database for employers and workers.

2.6.7.2 Registration of employers of the workers

According to Rules 23 to 28 and 275 to 280 of Rules, 2009, the employers engaging 10 or more workers in construction works were required to apply for registration with DLCs/ALCs and thereafter file annual returns in Form 15 under the Rule 53 of above Rules detailing therein the nature of construction works carried out, number of workers deployed, cost incurred on the construction *etc*.

In the State, there were 46,084 registered employers during 2009-14. In eight test-checked districts, where 12,514 employers[3] were registered (as of March 2014), only 599 (five *per cent*) employers filed the returns as of May 2014 and the remaining 11,916 (95 *per cent*) did not file return to the

[3] Ambedkar Nagar: 238; Faizabad: 1,002; Gautam Buddha Nagar: 1,931; Ghaziabad: 1,256; Hardoi: 868; Jhansi: 367; Kanpur: 5,645; and Lucknow: 1,207

registering officer. DLCs also did not issue notices to the defaulters, as required under the Rules.

The Government stated that instructions have been issued to all DLCs to take action in terms of the Act/Rules.

2.6.7.3 Registration of workers as beneficiaries

Workers were deprived of the envisaged benefits due to unawareness about the privileges of being a beneficiary.

As per Section 12 of the Building and Other Construction Workers (Regulation of Employment and Conditions of Services) Act, 1996, a worker (who had completed 18 years of age, but had not completed 60 years, and who was engaged in any building or other construction works for not less than ninety days during the preceding 12 month), was eligible for registration as a beneficiary. Further, Section 17 of the Act provides that in case a beneficiary did not pay his annual contribution of ₹ 50 to the aforesaid Fund, he shall cease to be a beneficiary.

Scrutiny of the records in the offices of eight test-checked DLCs revealed that a large number of workers ceased to be beneficiaries in the subsequent years as they did not contribute ₹ 50 annually to the Fund. The district-wise and year-wise position of eight test-checked districts is given in **Table 2**.

Table 2: Registration of workers

Sl. No.	Districts	2009-10	2010-11	2011-12	2012-13	2013-14
Registration of the workers during the year						
1	Ambedkar Nagar	Nil	494	287	435	11,456
2	Faizabad	Nil	806	796	615	17,264
3	Gautam Buddha Nagar	Nil	3,272	1,804	12,356	55,436
4	Ghaziabad	1,053	2,968	3,733	7,113	27,780
5	Hardoi	Nil	564	1,370	452	5,347
6	Jhansi	Nil	1,108	685	581	5,087
7	Kanpur	Nil	4,900	4,409	4,792	52,737
8	Lucknow	Nil	2,997	5,638	7,544	23,617
Renewal of registration of the workers during the year						
1	Ambedkar Nagar	Nil	Nil	35	67	110
2	Faizabad	Nil	Nil	270	572	1,390
3	Gautam Buddha Nagar	Nil	Nil	Nil	Nil	101
4	Ghaziabad	Nil	290	Nil	817	Nil
5	Hardoi	Nil	Nil	10	180	184
6	Jhansi	Nil	Nil	164	110	290
7	Kanpur	Nil	Nil	538	1,532	4,032
8	Lucknow	Nil	Nil	88	512	3,427

(Source: Offices of the concerned District Labour Commissioners)

In test-checked districts, records (beneficiary registration registers, applications *etc.*) of 136 workers[4] were scrutinized and it was observed that

[4] Faizabad: 24; Gautam Buddha Nagar: 20; Ghaziabad: 24; Jhansi: 24; Kanpur: 19 and Lucknow: 25.

registration of 68 workers (out of 136) was due for renewal. However, 64 workers did not contribute the renewal fee, as a result they ceased to be beneficiaries in the subsequent years.

The Government stated that the workers cannot be compelled to contribute to the Fund. The fact remained that in order to derive the benefits of the various schemes under the Rules the workers had to be the members of BOCW and for continuance of the benefits under the Act, renewal of the registration was a pre-requisite. However, in absence of any Information, Education and Communication activities to motivate the workers, the objective of the scheme could not be fulfilled.

This awareness among the workers may be adequately disseminated to achieve the intended objective of the scheme.

2.6.8 Institutional mechanism

Institutional mechanism for enforcement was weak.

Like all revenue earning departments of the Central and State Governments, there should be a strong Enforcement wing supplemented by an Intelligence wing to gather intelligence and flying squads to conduct surprise checks in the Labour Department of the State. Such wings and squads should help collect information from construction works sanctioning authorities, regulatory authorities, tax authorities and any other body/agency which falls in the chain between sanction and execution of construction works e.g. transporters, electricity suppliers, building material suppliers *etc*. These wings/squads are responsible to ensure that all extant laws and rules for labour cess are being followed, complaints redressed/addressed *etc*. We, however, observed that such wings/ squads were either absent or very feeble.

The Board replied that such a system was in process of development. The Government reiterated the Board's reply.

Further, Rules 253 and 254 of Rules, 2009 stipulate the mechanism for inspection of the construction sites. The inspectors of the Labour Department were to inspect and examine construction sites within their jurisdiction and issue show cause notices or warnings to employers of workers for disregarding safety, health or welfare of the workers. In test-check of eight districts, only 378 inspections were carried out during 2009-14. However, neither any time schedule was drawn nor targets were fixed for such inspections by each inspector.

The Government stated that a decision has been taken (August 2014) to prepare a manual for the purpose.

2.6.8.1 Expert Committee

As per Section 5 of the BOCW Act, 1996 an expert committee was to be formed consisting of persons especially qualified in buildings or other construction works for advising the Government for making rules under this

Act. However, no such committee was formed and rules were framed without taking requisite inputs of the expert committee.

2.6.8.2 State Advisory Committee

The Rules, 2009 provided for constitution of the State Advisory Committee (Committee) under a chairperson to be appointed by GoUP to advise on matters relating to administration of the Act. The Committee was to meet once in six months, as and when any matter was referred to it by GoUP or as decided by the chairperson. Audit noticed that the Committee, though constituted (November 2013) under the Chairmanship of the Chief Minister never met (October 2014).

Further, BOCW, as per Rule 264 of the Rules, 2009, was to meet once in three months. Scrutiny of the minutes of the 24 meetings of BOCW held during 2009-14 revealed that though the meetings were held regularly and decisions were also taken but several of its decisions were not implemented (***Appendix-2.6.2).***

The Government stated that procedural lapses shall be taken care of in future meetings.

The Government may strengthen the enforcement mechanism to mitigate the concerns of the workers.

2.6.9 Assessment, levy, collection and utilization of cess

2.6.9.1 Assessment and levy of labour cess

As per Section 3 of the Cess Act, there shall be levied and collected a cess at the rate of one *per cent* on the cost of construction and shall include all expenditure, excluding cost of land incurred by employers. As per Section 5 of the Act, the officer or authority to whom or to which the return has been furnished shall, after making or causing to be made such inquiry as he or she thinks fit and after satisfying himself or herself that the particulars stated in return are correct, by order, assess the amount the cess payable by the employer. As per Section 8 of the Act, if any employer fails to pay any amount of cess payable within the time period in the order of assessment such employer shall be liable to pay interest on the amount to be paid. Further as per Section 9 of the Act, if any amount of cess payable by an employer is not paid within the date specified in the order of assessment made it shall be deemed to be in arrears and the authority prescribed in this behalf, after making such inquiry, impose on such employer a penalty not exceeding the amount of cess.

We during audit noticed that out of 12514 employers registered in eight test–checked districts, only 18 Assessment Orders in Kanpur district under Section 5 of Cess Act were issued. Similarly, in none of the eight test–checked districts, interest on delay in payment of cess under Section 8 of the Act was recovered. Further, under Section 9, no penalty for non-payment of cess was imposed in any of the test–checked districts.

The Government, in reply, stated that non-compliance of the provisions of the Act was due to lack of technical staff and the decision for employment of technical staff for assessment of cess has been taken. Fact remains that Board is unaware of the total cess due and was not able to comprehensively enforce/implement the extant Act and Rules for the health, safety and the welfare of the workers.

2.6.9.2 Collection of labour cess

As per Rule 4 of the Cess Rules, cess shall be paid by an employer within 30 days of the completion of the construction project or within 30 days of the date on which assessment of cess payable is finalized, whichever is earlier, to the Cess Collector. Cess Collectors/Assessing Officers were empowered to enter any establishment, make an inventory of materials, require the production of register or relevant documents for assessment of cost of construction/number of workers employed, make general assessment of the stage of the construction work having been completed *etc*.

Audit noticed that the collection of labour cess during 2009-14 was ₹ 1140 crore. In absence of comprehensive systems/ processes in place to collect and collate comprehensive information regarding sites of construction works, employers of workers, workers and cost of construction works etc. the quantum of actual cess due and collected could not be ascertained.

The Government stated that a mechanism for co-ordination amongst the various departments of the Government shall be put in place soon and cognizance of the constraints of assessment and levy of cess shall be taken up in the future meetings.

2.6.9.3 Utilisation of cess

BOCW did not utilise the cess collected for the benefit of the workers.

For welfare of workers, GoUP notified (February 2009) 11 schemes[5]. In addition, BOCW also launched (2011-13) six schemes[6] for implementation in the State. Overall 1,97,460 applications were received (2010-14) from beneficiaries for seeking benefits under the schemes. Of this, 1,40,373 applications were approved; 17,725 were rejected and 39,362 were pending for disposal with DLCs/ALCs as of March 2014.

Scrutiny of records revealed that ₹ 1140 crore was received in BOCW fund during 2009-14. Against this, only ₹ 76.59 crore (seven *per cent*) was spent on various welfare activities carried out by BOCW during 2009-14 and ₹ 28.76 crore was spent as administrative expenses during the period. The details are given in **Table 3.**

[5] Maternity Benefits Scheme, Pension Scheme, Advance for Purchase or Construction of Houses, Disability Pension Scheme, Funeral Assistance Scheme, Death Benefits Scheme, Cash Awards for Meritorious Students Scheme, Medical Assistance Scheme, Financial Assistance for Education of Children of Beneficiaries, Financial Assistance for Marriage of Children of Beneficiaries and Family Pension Scheme.

[6] Kamgar Balika Madad Yojana (2010-11), Saurya Urja Sahayta Yojana (2011-12), Cycle Sahayata Yojana (2011-12), Sachal Palna Grih Yojana (2013-14)., Auzar Krya Hetu Arthik Sahayta Yojana, Kaushal Vikas Takniki Unnayan Evam Pramaaran Yojana

Table 3: Position of expenditure incurred and benefits/ assistance extended to beneficiaries

Sl. No.	Name of the schemes	Period	Expenditure (₹ in crore)	Beneficiaries (in numbers)
1	Child Development Schemes	2009-14	7.36	15,277
2	Financial Assistance for tools	2009-14	4.59	33,989
3	Cycle *SahayataYojna*	2009-14	5.45	43,563
4	Crèches	2009-14	48.92	Nil (Paid in March 2014)
5	*Balika Ashirvad Yojna*	2009-14	1.72	940
6	Others like Invalidation Pension, Meritorious students awards *etc*.	2009-14	8.56	46,604
		Total	**76.59**	**1,40,373**

(Source: BOCW, Lucknow)

Further, BOCW was to undertake work for spreading awareness among workers about their rights; welfare schemes *etc*.; and establishing educational institutions for children of the beneficiaries *etc.* However, records of BOCW revealed that neither Information, Education and Communication activities were undertaken nor educational institutions were set up by it during 2009-14. This not only reflected ineffectiveness of BOCW but also it indifference to the cause of the health, safety and welfare of the building and other construction workers.

The Government stated that more schemes shall be launched for safety, health and welfare of the workers and that decision has been taken (September 2014) to launch a pilot project of residential schools for the children of the workers in eight districts.

2.6.9.4 Non-submission of returns

Section 46 of BOCW Act provides that an employer shall, at least 30 days before the commencement of any building or other construction work send or caused to be sent to the inspector having jurisdiction in the area a written notice containing, among the other things, location, name and address of the person undertaking the work and address for communication. Section 48 of the Act provides penalty for the failure to give notice of the commencement of the building and other construction work under which a punishment of imprisonment upto three months or a fine upto ₹ 2,000 or both can be imposed for its contravention. Further, Rule 53 of the Rules, 2009, also provides that every employer of registered establishment shall submit annually a return relating to such establishment in Form 15.

We noticed that no data was available with BOCW of actions taken (under Section 48) against the defaulters of Section 46 of BOCW Act.

We further noticed that under Rule 53 of Rules, 2009, out of 12,514 registered employers in the eight test-checked districts, returns were filed in only 599

cases. Out of 599 cases, scrutiny of files of 161 cases[7] (26 *per cent*) in the test-checked districts revealed that no final assessment was done in any of the case though the construction works had been completed long ago.

The Government stated that instructions have been issued to all DLCs/ALCs to take action according to the BOCW Act. Fact remains that, the failure of the Board to institute control measures for monitoring of returns may result in loss of cess, which could not be quantified in the absence of requisite database.

The Government should put in place the required contingent of staff conversant with all type of construction works. Besides, optimum utilisation of cess collected for the envisaged benefits of the workers should also be ensured.

2.6.10 Conclusion

- The accounts of funds were not maintained and annual financial statements were not prepared;

- The workers not identified to ensure that the envisaged benefits under the scheme accrued to them;

- No survey/studies for assessment of cess were carried out during 2009-14. Comprehensive database of employers, workers, cost of constructions etc. was not maintained to provide the intended benefits to the beneficiaries; and

- The lackadaisical approach of the State Government adversely affected the implementation of all the facets of the Central Act and the State Rules, so much so that not even one *per cent* of whatever little collected was utilised for the avowed purpose.

[7] Faizabad: 24; Gautam Buddha Nagar: 20; Ghaziabad: 25; Hardoi: 31; Jhansi: 20; Kanpur: 20; and Lucknow: 21.

3 AUDIT OF TRANSACTIONS

- 3.1 Fraud and detection of fraud;
- 3.2 Non-compliance with rules and regulations;
- 3.3 Audit against propriety and cases of expenditure without adequate justification; and
- 3.4 Failure of oversight and administrative control

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 Fraud and detection of fraud

Audit of financial transactions, test-checked in some departments of the Government and their field functionaries showed an instance of fraudulent payments. The case of fraudulent payments is discussed in the following paragraph:

HOME DEPARTMENT

3.1.1 Fraudulent disbursal of pay and arrears of pay of ₹ 21.93 lakh

Non-observance of duties and responsibilities by the Drawing and Disbursing Officer, as envisaged in financial rules, led to fraudulent disbursal of pay and pay arrears of ₹ 21.93 lakh.

As per Para 138 of the Financial Handbook Volume V, the Head of an Office is responsible for every item of pay and allowances, drawn on a bill signed by him or on his behalf, until paid to the person entitled to receive it and obtain receipt from him/her, duly stamped where necessary, on the office copy of the pay bill.

The previous transaction audit of the office of the Commandant, 6th Battalion, Provincial Armed Constabulary (PAC) , Meerut was conducted in December 2010. On 7 August 2013, two individual complaints regarding embezzlement of funds were received in this office. Accordingly, an intimation was sent (8 August 2013) to the Commandant for audit with effect from 19 August 2013 to 27 August 2013. Scrutiny of the records in audit revealed the following four instances of fraudulent disbursals:

- In October 2010, seven bills of 40 *per cent* pay arrear pertaining to the period January 2006 to October 2010 for ₹ 72.96 lakh were drawn and cheques were deposited into bank[1]. However, out of cheques for ₹ 72.96 lakh, cheques for ₹ 2.15 lakh pertaining to 12 employees were credited, two to four times in five bank accounts (***Appendix-3.1A***).

- In November 2010, the Government granted[2] pay parity to the cadres of head constables and constables and a bill of ₹ 63.53 lakh, towards pay arrears of 197 platoon commanders, head constables and constables, was sent to the

[1] State Bank of India, Main Branch, Meerut Cantonment, Meerut.
[2] No. 3699/six:–pu–1-10-148/2008 dated 28 November 2010.

treasury in July 2012. A cheque for equal amount was received from the treasury in the same month and sent to the bank with detailed advice in respect of 194 platoon commanders, head constables and constables, including one with fictitious name for crediting ₹ 0.97 lakh in the bank account[3] of another employee[4] working in the accounts branch of the battalion. In this way, though the amounts drawn and disbursed were same, the four names[5] were missing in the bank advice. As such, four addition/deletion of names were made by manipulating the bank advice.

- In March 2011, four bills amounting to ₹ 1.69 crore towards revised pay were drawn from the treasury and the cheques were deposited in a Bank[6] with detailed advice for credit in the respective bank accounts of the concerned employees. However, ₹ 2.73 lakh was credited twice in bank accounts of seven employees (***Appendix-3.1B***).

- During February 2011 to February 2012, pay and pay arrears amounting ₹ 17.05 lakh drawn in respect of 36 employees were deposited by crediting the amounts two to six times in nine bank accounts (***Appendix-3.1C)***.

Thus, ₹ 21.93 lakh was paid to the persons, not entitled to receive, due to non- observance of duties and responsibilities by the Drawing and Disbursing Officer as envisaged in the financial rules. This led to fraudulent disbursal of pay and pay arrears amounting to ₹ 21.93 lakh.

The Commandant, 6th Battalion, PAC, Meerut stated (August 2013) that the issue of exclusion of four names from the list of bank advice shall be investigated. It further stated that a case had been registered (August 18, 2013) with police against employees[7] working in accounts branch and an enquiry in the matter was in progress. Reply was not acceptable as action was taken by the department, only one day before commencement of audit (19 August 2013) and 10 days after receipt of intimation of commencement of audit though the incidence happened more than three year ago. The matter needs to be investigated further and suitable deterrent action be initiated against those responsible for fraudulent disbursals.

During discussion (November 2014), the Government accepted the facts and figures and stated that the unit had been instructed to apprise the current status of the case as well as criminal and departmental proceedings to audit.

3.2 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, misappropriations and frauds but also helps in maintaining good financial discipline. Some of the audit findings on non-compliance with rules and regulations are hereunder.

[3] State Bank of India, Main Branch, Meerut Cantonment, Meerut.
[4] Shri Panth Ram.
[5] Three names missing and one fictitious name added.
[6] State Bank of India, Main Branch, Meerut Cantonment, Meerut.
[7] Mukesh Kumar, Manoj Kumar Sirohi, Naresh Kumar, Anju Kumari and Panth Ram.

REVENUE DEPARTMENT

3.2.1 Avoidable expenditure

Non-execution of agreements with insurance company to provide insurance coverage against the accidents to the farmers during 2010-14 led to avoidable expenditure/creation of liability of ₹ 301.36 crore, due to payment/creation of liability of accident claims by the Government itself.

With the objective to provide personal insurance coverage[8] to the farmers[9], the Government launched (2004-05) *Krishak Durghatna Beema Yojna.* Under the *Yojna,* an insurance premium was payable annually by the Government to the insurance company which was to pay the insured amount to farmers in the event of their deaths/ permanent disability *etc.*

Scrutiny of the records of the office of the District Magistrate, Pilibhit and information collected from the office of the Commissioner-cum-Secretary, Revenue Board, Lucknow revealed (March 2014) that the Government, in September 2009, invited tenders from the insurance companies for the period September 2009 to September 2010. The notice inviting tenders required the companies to deposit the earnest money with the tenders. However, the participating companies did not deposit it. As a result, the agreement was not executed. In October 2009, the Government relaxed the condition to deposit the earnest money and executed (November 2009) an agreement with the Oriental Insurance Company Limited (Company) according to which a premium of ₹ 54.60 crore was payable by the Government to the Company. Due to delay of two months in execution of the agreement, the period from 16 September 2009 to 18 November 2009 remained uninsured and hence the Government had to pay an amount of ₹ 14.20 crore as insurance claims to 1,482 beneficiaries/claimants against the budgetary provision of the same amount for payment of insurance premium. The Government also did not pay agreed premium balance of ₹ 5.47 crore (out of ₹ 54.60 crore), despite requests (July 2010 and October 2010) by the company, due to which the insurance company did not make payment of claims[10] for October 2010 and November 2010. As a result, the Government again paid the amount of ₹ 2.14 crore to the beneficiaries/claimants against the budgetary provision of insurance premium.

Scrutiny also revealed that the Government did not invite tenders from the insurance companies during 2010-14 except 2010-11 (November 2010) and 2012-13 (December 2012) which were also not finalised due to non-fulfillment of the terms and conditions by the tenderers. As a result, the Government made a provision of ₹ 563.68 crore[11] in the budget (2010-14)

[8] ₹ one lakh revised to ₹ five lakh with the effect from April 2012 in the event of death or permanent disablement, loss of two arms, two legs or two eyes or loss of one arm and one leg.
[9] Refer to those farmers (in the age group of 12 to 70 years) whose name appeared in the *khatauni* records of the Government as an owner of the agricultural land.
[10] 13 October 2010 to 18 November 2010.
[11] ₹ 1272.75 lakh + ₹ 7000.00 lakh + ₹ 7000.00 lakh + ₹ 41095.00 lakh = ₹ 56367.75 lakh i. e. ₹ 563.68 crore for the year 2010-11, 2011-12, 2012-13 and 2013-14 respectively.

and paid ₹ 562.35 crore[12] (out of ₹ 563.68 crore) as insurance claims to 14,317 beneficiaries/ claimants[13].

Further, scrutiny revealed that since the launching (2004-05) of the *Krishak Durghatna Beema Yojna,* upto 2009-10, the Government executed the agreements costing to ₹ 160.49 crore with the insurance companies against which ₹ 229.65 crore (***Appendix 3.2***) were paid to the beneficiaries/claimants under the scheme by the companies, resulting in savings of ₹ 69.16 crore to the Government exchequer.

Thus, due to laxity on the part of the Government for not entering into agreements with the insurance company during 2010-14, despite budgetary provision for payment of insurance premia, led to avoidable payment of claims/creation of liability of ₹ 301.36 crore[14], which could have been saved by entering into agreements as was done during the period 2004-05 to 2009-10.

During discussion (November 2014), the Government while accepting the audit observation, stated that the tender procedure for the year 2014-15 shall be completed soon.

IRRIGATION & WATER RESOURCES DEPARTMENT

3.2.2 Misutilisation of fund

A sum of ₹ 2.21 crore of land compensation was irregularly drawn and kept out of the Government account in the form of Bank Drafts and ₹ 2.03 crore was misutilised for payment of maintenance works in violation of financial rules.

Paragraphs 174 (10), 107 (v) and 108 of Uttar Pradesh Budget Manual provides that no money should be withdrawn from treasury unless it is required for immediate disbursement and it is the responsibility of the controlling officer to surrender appropriation or portions thereof which are not likely to be required during the year as soon as lapses or savings are foreseen.

For providing irrigation facility to 3141 hectare land in Lalitpur, the Government accorded (August 2008) administrative approval and financial sanction of ₹ 60.10 crore for construction of Jamrar Dam Project. The Government order specifically provided that sanctioned fund would be spent only on approved works of the project. In case of any deviation, Engineer-in-chief and concerned officers would be fully responsible.

Scrutiny of the records (December 2012) of the Executive Engineer, Irrigation Construction Division, Matatila, Lalitpur (EE) and information collected (May 2014) revealed that 929.865 hectare land was required for the project.

[12] ₹ 1,269.75 lakh + ₹ 6,984.00 lakh + ₹ 6,989.00 lakh + ₹ 40,991.75 lakh = ₹ 56,234.50 lakh i. e. ₹ 562.35 crore for the year 2010-11, 2011-12, 2012-13 and 2013-14, respectively.

[13] Represents the period of 2010-13.

[14] Payments made by Govt.: ₹ 562.35 crore +₹ 14.20 crore + ₹ 2.14 crore=₹ 578.69 crore + liabilities created during 2012-14: ₹ 377.87 crore = ₹ 956.56 crore - ₹ 655.20 crore (notional insurance premia to be paid had the Government entered into agreements with the companies.) = Avoidable extra burden/creation of liabilities: ₹ 301.36 crore.

Of this, the division acquired 259.946 hectare land upto April 2014 for ₹ 12.27 crore. For payment of land compensation to the farmers, 260 bank drafts for ₹ 2.21 crore were prepared during 2008-12 to acquire 89.437 hectare land. But, due to increase in the rate of the land (the rates were first revised in the month of June 2009 from ₹ 80,000/90,000 per acre to ₹ 1,00,000 per acre and further, in August 2010 it was raised to ₹ 130000 per acre), these bank drafts were not delivered to the farmers and were lying with the division as of April 2012. Under these circumstances, the amount of these bank drafts, after cancellation, should have been deposited under the relevant head in the Government account.

It was further noticed that EE, after cancellation of the old bank drafts between April and July 2012, made payment (April to July 2012) of ₹ 2.03 crore to contractors through fresh bank drafts for maintenance works executed through work orders in the year 2012-13, from the funds booked earlier (September 2008 to December 2011) as final expenditure for land compensation. The expenditure of ₹ 2.03 crore against a provision of ₹ 28.65 lakh for maintenance works in the entire project period was unauthorised. Thus, non-adherence to the financial rules led to irregular drawl of ₹ 2.21 crore from the treasury and misutilisation of ₹ 2.03 crore on maintenance work.

In reply, EE accepted (December 2012) the facts and stated that due to increase in the rate of land, bank drafts were cancelled and fresh bank drafts were subsequently prepared for making payment to the contractors for maintenance work. The fact remains that ₹ 2.03 crore was drawn and spent on maintenance works.

The Government, during discussion (November 2014), while accepting the facts and figures, stated that chargesheet has been prepared against the concerned officer and action would be taken by fixing the responsibility.

3.2.3 Loss to the Government

Non-adherence to the financial rules and the Government orders for levy of centage charges led to loss of ₹ 4.36 crore, till October 2014, to the Government.

Para 635 and 636 of Financial Hand Book Volume-VI stipulate provision of centage charges[15] on deposit works. The Government directed (February 1997 and January 2011)[16] to levy centage charges on the cost of work at the rate of 12.5 *per cent* including one *per cent* audit and accounts fee on deposit works carried out by Public Works Department/Irrigation Department for the works of non-government orgnisation(s) and local bodies.

Scrutiny of the records (October-November 2013) of the Executive Engineer, Irrigation Construction Division-II, Jhansi (EE) revealed that for supplying water to *Parichha* Thermal Power Station from *Parichha* reservoir, the

[15] In deposit works, amount chargeable as establishment, tools and plant and audit and account charges if any, is treated as percentages/ centage charges.
[16] No.A-2-87/Dus-97-17(4)-75 dated 27-02-97&Government order dated 25-01-2011.

Government accorded administrative sanction (August 2008) to a project for cement concrete (CC) lining of Gursahai Main Canal (GMC) at a cost of ₹ 34.90 crore. The project was financed by the Uttar Pradesh Rajya Vidyut Utpadan Nigam Limited (UPRVUNL) and the work was to be executed by three divisions (ICD-I, Jhansi: Km 0.000 to 16.000, ICD-II Jhansi: Km 16.000 to 34.500 & Jhansi Division Betwa Canal, Jhansi: Km 34.500 to 52.000) of the Irrigation department as deposit work. An amount of ₹ 34.90 crore was made available by the UPRVUNL to Irrigation department between June 2008 and May 2011. As per the financial rules and the Government orders, centage charge at the rate of 12.5 *per cent* on the total cost of work amounting to ₹ 4.36 crore should have been levied and recovered from UPRVUNL, being a commercial organization (a company of the State Government). Audit observed that in violation of the terms of the financial rules and the Government orders, centage charge of ₹ 4.36 crore was not levied on the works executed for UPRVUNL by the divisions. The work was incomplete due to pending approval for revision of project and an expenditure of ₹ 32.47 crore had been incurred on this project, without recovering the corresponding centage charges of ₹ 4.06 crore[17] till October 2014.

On this being pointed out in audit, EE stated (November 2013) that both the departments are under the Government and, therefore, provision for levy of centage charges was not made. The reply is not correct as the Government orders (February 1997 and January 2011) clearly stipulate that centage charges at the rate of 12.5 *per cent* should be levied on deposit works carried out by the Irrigation Department for the Commercial Departments. Since UPRVUNL is a company of the Government of Uttar Pradesh, centage charge should have been levied from it.

The Government, during discussion (November 2014), while accepting the facts and figures, stated that provision of centage charges would be made in the revised project. After enquiry, responsibility would be fixed for non-inclusion of centage charges.

3.2.4 Unfruitful expenditure of ₹ 87.08 crore

Construction of *Lakheri* Dam, without ensuring the availability of land, led to unfruitful expenditure of ₹ 87.08 crore.

Para 378 of Financial Hand Book Volume–VI stipulates that no work should commence on land which had not been duly handed over by the responsible civil officers.

Scrutiny of the records (October 2013) of the Executive Engineer, Irrigation Construction Division-V, Jhansi (EE) revealed that for providing irrigation to 1188 hectare under *Kharif* crops and 1980 hectare under *Rabi* crops, the Government accorded (March 2003) administrative sanction to the *Lakheri* Dam (Dam) Project (in Jhansi) for ₹ 20.37 crore. Due to increase in rates of labour and material and late start of work (November 2004), the project cost

[17] 12.5 per cent of ₹32.47crore = ₹4.06crore.

was revised (February 2006) to ₹ 66.52 crore which was further revised (September 2008) to ₹ 87.08 crore due to inclusion of new items of work, as per the detailed drawings, higher rates of labour and material and huge increase in cost of rehabilitation works. The construction of Dam was completed in March 2010, after incurring an expenditure of ₹ 87.08 crore.

However, due to non-availability of 37.248 hectare land, the people of two villages (*Budai and Revan*), to be submerged due to the construction of the Dam and the reservoir, were not rehabilitated till June 2014. The bank drafts of ₹ 59.60 lakh (drawn between August 2009 to April 2011), for payment of compensation of land/building, were still lying un-disbursed in the division due to non-availability of funds for registration fee as the revised project was pending (November 2014) for approval, though the amount of these bank drafts was booked as final expenditure (August 2009 to April 2011) under the project. Due to non-rehabilitation of the inhabitants of these two villages, Dam could not be filled up which had resulted in non-achievement of the objective as no irrigation was provided to the targeted land even after lapse of more than four years of its completion (March 2010). Thus, the expenditure of ₹ 87.08 crore, incurred on the construction of the Dam, remained unfruitful.

In reply, EE stated (October 2013 and March2014) that after the approval of the balance works of the project, these works would be completed which would make the project useful. Reply was not acceptable as the acquisition of land for rehabilitation of the affected villages was essential before commencing the construction of the Dam. Further, the project cost was revised twice but no steps were taken for rehabilitation of the affected villagers. Thus, the intended irrigation facility to the people could not be provided resulting in unfruitful expenditure of ₹ 87.08 crore.

The Government, during discussion (November 2014), while accepting the facts and figures, stated that benefit from the project would accrue after the balance work is completed after sanction of the revised project.

3.2.5 Loss to the Government

Non-execution of the agreement for the supply of water for non-irrigation purposes as envisaged in the water policy, led to loss of ₹ 42.28 crore to the Government.

While deciding the policy for supply of water for non-irrigation purposes, the Government of Uttar Pradesh fixed (April 1985) the rate of royalty at ₹ 50,000 per cusec per year and cost of water (October 1988) at ₹ 3.12 per thousand cubic feet. The rate of royalty was revised to ₹ 1,50,000 per cusec per year in May 1998[18] and further in July 2011[19] rate of royalty was increased to ₹ 6,00,000 and water cost to ₹ 12.48 per thousand cubic feet . It was specifically directed (April 1985) that for the recovery of water cost from the consumer, an agreement would be executed between the Irrigation Department (ID) and the user department/agency initially for a period of ten years. After

[18] OM No. 1192 dated 26-05-1998.
[19] OM No. 2953 dated 15-07-2011.

ten years, a new agreement would be constituted for further period of ten years.

Scrutiny of the records (September 2013) of the Executive Engineer, Head Works Division, Agra Canal, Okhla, New Delhi (EE) revealed that water for non-irrigation purpose was being supplied to Badarpur Thermal Power Station, New Delhi (BTPS) from Agra Canal since March 1989 till date. But, contrary to the directions of the Government, no agreement was executed between the ID and BTPS as of November 2014. Further, a dispute arose from the very beginning between ID and BTPS on the quantity of water supplied by ID and consumed by BTPS. In order to resolve the issue of quantity of water supplied and consumed, various studies[20] were conducted between July 1996 and December 2007. These studies differed in the quantity of water consumed by BTPS, which ranged between 48.60 cusecs and 246 cusecs. BTPS, however, accepted (March 2008) the consumption of 48.60 cusecs of water, assessed by Indian Institute of Technology (IIT), Roorkee and paid (March 2008) only ₹ 84.61 lakh as royalty for that quantity but did not pay the cost of water consumed. ID did not agree to the proposal. Thereafter, in a joint meeting (March 2011) between officers of ID and BTPS, the Principal Secretary (PS), ID constituted (March 2011) a committee of two Superintending Engineers (SE)[21] for measuring the actual discharge of water. On the basis of the measured discharge (15 March 2011 to 25 April 2011) by the committee and policy of the Government, PS, ordered (April 2011) to realise both the royalty and water cost from BTPS with interest at the rate of 12 *per cent* per year by assuming consumption as 59.02 cusec per year from the initial date of supply. The division raised a demand of ₹ 42.28 crore (November 2014), including ₹ 1.45 crore as balance royalty, ₹ 13.38 crore as balance water cost and remaining ₹ 27.45 crore as interest thereon for the period 1 March 1989 to 30 September 2014. However, BTPS did not accept the demand and reiterated that its consumption was 48.60 cusec. Thus, due to lack of any mutually agreed measurement mechanism for the quantity of water supplied and consumed, the Government had to suffer a loss of ₹ 42.28 crore upto November 2014 which would increase further till its realisation, as the agreement between ID and BTPS was yet to be executed for want of the approval (November 2014) of the Government.

On this being pointed out in audit, EE replied (September 2013) that water was being supplied as per policy and the process of execution of the agreement was in progress since 2002. But, due to dispute about the quantity of water supplied, it was not finalised. The reply confirms that ID did not enter into any agreement with BTPS, as envisaged in the Government policy (April 1985), before starting the supply of water to BTPS (March 1989). Further, it was also noticed that the agreement was moved only in December 2013 for approval of the Government after a gap of more than 24 years of the start of supply. This resulted in dispute over the quantity of water supplied and

[20] Conducted by Irrigation Research Institute (IRI),Roorkee in August 2006 (92.53 cusec); IIT, Kanpur in January 2006 (176 to 246 cusec); and IIT, Roorkee in November 2007 (48.60 cusec).
[21] SE, Investigation and Planning Circle VIII, Lucknow and SE, IIIrd Circle, Irrigation Works, Agra.

consequent non-realisation of royalty and water cost at the rates fixed by the Government from time to time.

Thus, non-adherence to the policy of the Government and non-execution of agreement even after lapse of 25 years from the date of start of the supply of water to BTPS by ID led to loss of ₹ 42.28 crore[22] to the Government in the form of unrealised royalty, water cost and interest accrued thereon till September 2014.

The Government, during discussion (November 2014), while accepting the facts and figures, stated that process of execution of the MOU/agreement was in progress.

3.2.6 Unfruitful expenditure of ₹ 1.59 crore

Commencement of work without ensuring adequate allotment of funds, led to unfruitful expenditure of ₹ 1.59 crore.

Uttar Pradesh Budget Manual Para 174(8) provides that expenditure incurred without allotment of adequate funds is a financial irregularity. Further, Financial Hand Book Volume-VI (FHB) para 375(a) stipulates that it is a fundamental rule that no work shall commence unless a properly detailed design and estimate has been sanctioned, allotment of funds made and orders for its commencement issued by the competent authority.

Scrutiny of the records (July 2013) of the Executive Engineer, Bansagar Canal Construction Division-9, Mirzapur (EE) revealed that the Government of Uttar Pradesh accorded (June 2009) administrative approval (AA) for 'Concrete lining of *Bhagwat* Distributary from Km 0.000 to 6.600 for ₹ 4.98 crore and financial sanction (FS) for only ₹ 50 lakh. The Chief Engineer (Ban Sagar), Irrigation Department, Uttar Pradesh accorded (February 2010) technical sanction (TS) to the project of concrete lining of *Bhagwat* Distributary for items of work.

It was noticed (July 2013) that the division purchased primer, Low Density Polyethylene film, sealing compound *etc.* for the project and spent ₹ 50 lakh during 2009-10. Further, the Superintending Engineer, Ban Sagar Canal Construction Circle -III, Mirzapur (SE) in order to complete the work at the earliest, divided the work of concrete lining in six parts and executed six[23] contracts for ₹ 5.69 crore in August-September 2009, over and above the AA&FS accorded for the project. But the work was not complete even after the lapse of more than three years which was scheduled to be commenced and completed in the month of August-September 2009 and February-March 2011 respectively. Out of 14 items of each work[24] scheduled to be executed through

[22] Including interest accrued ₹ 27.45 crore.
[23] Agreement No. 05,06,07,08,09 and 10/SE/2009-10.
[24] Lining of *Bhagwat* Dy (i) from Km 0.000 to Km 1.000 (Agreement no.10/SE/2009-10), (ii) Km 1.000 to Km 2.100 (Agreement no. 05/SE/09-10), (iii) Km 2.100 to Km 3.200 (Agreement no. 06/SE/09-10), (iv) km 3.200 to 4.300 (Agreement no. 07/SE/09-10), (v) Km 4.300 to Km 5.500 (Agreement no. 09/SE/09-10) & (vi) Km 5.500 to 6.600 (Agreement no. 08/SE/09-10).

these contracts, only one item[25] was executed at a cost of ₹ 1.14 crore by the contractors during August 2009 and September 2010. Due to non-allotment of funds on the project and non-payment of running bills, the contractors stopped the work and represented for the cancellation of contracts. Thereafter, the SE cancelled (March & May 2012)[26] all the six contracts. The Government accorded (May 2012) revised administrative approval for ₹ 6.38 crore and released (August 2012) ₹ 80 lakh for the project. The division paid ₹ 80 lakh (between November 2012 & March 2013) to the contractors against their running bills and liabilities of ₹ 29.07 lakh were still pending (October 2014). The work of lining of canal was incomplete (September 2014) and materials purchased in 2009-10 at a cost of ₹ 41.18 lakh for the project were also lying unused in store for more than five years. Further, a re-revised proposal of ₹ 7.87 crore forwarded (April 2013) by the division was pending for approval (June 2014) at the level of Engineer-in-Chief. Thus, commencement of work without ensuring adequate allotment of funds, in violation of financial rules and Budget Manual, led to unfruitful expenditure of ₹ 1.59 crore[27] (including liabilities of ₹ 29.07 lakh) on the project which remained incomplete (September 2014) even after the lapse of more than three years of scheduled date of completion (March 2011) of the contracts. It was further noticed that the work against the fresh agreements scheduled to be completed in December 2015 was not commenced as of September 2014. Besides, possibilities of utilization of the materials purchased at a cost of ₹ 41.18 lakh, about five years ago appears to be remote.

On this being pointed by the audit (July 2013), the EE replied (July 2013) that due to non-allotment of funds, the contractors stopped the work and it could not be completed. The reply confirms the contention of the audit that the work on the project was commenced in violation of financial rules without ensuring allotment of funds.

The Government, during discussion (November 2014), while accepting the facts and figures, stated that action is being taken to complete the work.

3.2.7 Loss to the Government

Inordinate delay in payment of land compensation resulted in loss of ₹ 1.21 crore to the Government as interest.

Paragraph 161 of Financial Hand Book Volume-V, Part-I stipulates that inevitable payments should not be left unpaid. It is not economical to postpone inevitable payment and it is important to ascertain, liquidate and record the payment of all actual obligations at the earliest.

Scrutiny of records (August 2012) of the Executive Engineer, Lucknow Division, Sharda Canal, Lucknow (EE) and further information collected (August 2013) revealed that for construction of "Gomti Nagar protection *bund*", land measuring 9.998 hectare and 4.488 hectare of villages *Jugauli* and

[25] Transported earth work in canal in filling including all lead and lift, manual compaction and dressing.
[26] Agreement No. 07, 08, 09 & 10 in March 2012 and Agreement No. 05 & 06 in May 2012.
[27] ₹ 50 lakh + ₹ 80 lakh + ₹ 29.07 lakh = ₹ 1.59 crore.

Jiyamau respectively was acquired (November 1985) by the division. The compensation for the acquired land of these villages was decided and award was declared (August 1990) by the Special Land Acquisition Officer (SLAO), *Sharda Sahayak Pariyojana*, Lucknow. The award along with solacium at the rate of 30 *per cent* included ₹ 29.57 lakh and ₹ 13.27 lakh respectively as land compensation for these villages. Interest at the rate of 15 *per cent* per year was payable for the delay in payment of compensation. The project was started in 1985 and completed in 2005. It was observed that in the approved project, a provision of ₹ 47.50 lakh was made for acquisition of land required for the project. However, despite the provision of fund for land compensation in the project and award by SLAO in August 1990, compensation for acquired land of these villages was not paid timely due to non-availability of funds. SLAO, while demanding the amount of land compensation, repeatedly reminded[28] the Government about the increasing interest burden due to delay in payment of compensation for acquisition of land. But, the Government sanctioned funds amounting to ₹ 1.88 crore on 3 August 2011. Accordingly, the division paid the amount of ₹ 1.88 crore to the SLAO on 30 August 2011. Consequently, there was a delay of 21 years in payment of compensation to the land owners from the date of declaration of award which included ₹ 1.49 crore as interest. Out of this , ₹ 1.21 crore paid as interest pertains to the period from the date of award till June 2011, which was otherwise avoidable. Thus, inordinate delay in payment of land compensation in violation of financial rules, resulted in loss of ₹ 1.21 crore to the Government.

On this being pointed out in audit, EE replied (August 2012) that funds for payment of land compensation were demanded many times but due to delay in allotment of funds, payment of interest was made. The reply is not acceptable because provision of land compensation had already been made in the project itself and it was the duty of the department to pay the land compensation accordingly as and when awarded, from the funds allotted for the project.

The Government, during discussion (November 2014), while accepting the facts and figures stated that delay was due to pending cases in various courts. But no details of the nature and present status of these court cases were furnished. The Government has been requested (November 2014) to furnish these information, which is still awaited.

3.2.8 Infructuous expenditure

Failure of the department and the Government to re-organise the divisions, as per norms, led to infructuous expenditure of ₹ 8.40 crore.

The Government revised (January 1996)[29] the norm relating to workload of construction divisions under Irrigation Department which envisaged that the workload of a construction division would be ₹ two crore per division per year. It was also stated in the said Government order that keeping in view the price index, the norms would be revised every two years.

[28] Letter No. 866 dated 04-08-2006, No.63 dated 29-12-2006.
[29] A-1-(1)/95-27-Si-8-15A/94 dated 02.01.1996.

Scrutiny of the records (January 2014) of Executive Engineer, Jarauli Pump Canal Construction Division-I (JPCCD-I), Fatehpur (EE) and further information collected (May 2014) from JPCCD-I and Executive Engineer, Jarauli Pump Canal Construction Division-II (JPCCD-II), Fatehpur revealed that the Government constituted (August 1998) these divisions for construction of Jarauli Pump Canal Project. The project was completed in June 2007 and the project completion report was sent to the Government in June 2007. Thereafter, no construction work was allotted and both the divisions were functioning for maintenance of only 4.7 km long feeder canal. We observed that Chief Engineer (Bansagar), Allahabad (CE) was regularly writing[30] to Engineer-in-Chief, Irrigation and the Government that, in view of the completion of the Jarauli Pump Canal Project, existence of these two divisions would not be justified for maintenance of merely 4.7 km long feeder canal. Accordingly, CE requested (January 2007) for re-organisation of these divisions in Government/public interest and to entrust the work of maintenance of feeder canal to the other two divisions[31] of Ramganga organisation established at Fatehpur. But no action was taken by the department and the Government in this regard. As a result, these two divisions carried out the maintenance work of ₹ 1.70 crore[32] only during 2008-14 (average ₹ 14.12 lakh[33] per division per year against the existing norm of ₹ two crore) while establishment[34] expenditure on these divisions, during this period, was ₹ 8.40 crore (₹ 3.83 crore for JPCCD-I + ₹ 4.57 crore for JPCCD-II). Thus, due to failure of the department as well as the Government in taking timely decision even after seven years of completion of the project, infructuous expenditure of ₹ 8.40 crore was incurred on these divisions.

On this being pointed out in audit, while submitting additional information the EE replied (May 2014) that the decision for re-organisation of divisions was pending since January 2007 at the higher level.

The Government, during discussion (November 2014), while accepting the facts and figures, stated that orders have been issued for dissolution of both the divisions. The fact remains that delay of more than seven years in taking the decision at Government level for dissolution of these divisions resulted in infructuous expenditure of ₹ 8.40 crore.

3.2.9 Extra expenditure

Increase in the cost of works and extra expenditure of ₹ 2.87 crore due to addition of VAT at the rate of five and 12.5 *per cent* instead of prescribed four *per cent* and unwarranted addition of VAT on the cost of carriage of boulders/split or cut stones.

Para 174 (15) (iii) of UP Budget Manual Chapter XV provides that payment in excess of amounts admissible under statute, contract or rule is a financial irregularity. Further, para 523 of UP Financial Hand Book Volume-VI also

[30] September 2010 and May 2012.
[31] Fatehpur Division Lower Ganga Canal, Fatehpur and Irrigation Division, Fatehpur.
[32] ₹ 0.82 crore (JPCCD-I) + ₹ 0.88 crore (JPCCD-II) = ₹ 1.70 crore.
[33] ₹ 81.86 lakh /6 = ₹ 13.64 lakh (JPCCD-I) and ₹ 87.59 lakh /6(JPCCD-II) = ₹ 14.60 lakh , Average = ₹ 13.64 + ₹ 14.60/ 2 = ₹ 14.12 lakh.
[34] Pay and allowances, travelling allowances, *etc.*

stipulates that to facilitate the preparation of estimates, as also to serve as a guide in setting rates in connection with contract agreements, a schedule of rates (SoR) for each kind of work, commonly executed, should be maintained in the circle and be kept updated. The SoR prevailing in the Saharanpur circle did not provide for including Value Added Tax (VAT) on the cost of carriage of the material from quarry to the site, as the VAT was already included in the cost of the material at quarry. Further, rate of VAT on boulders/split or cut stone was four *per cent* as per VAT Act, 2007.

Scrutiny of the records (September and November 2013) of the Executive Engineers, Drainage Division-I, Meerut (DD-I) and Irrigation Construction Division, Saharanpur (ICD) revealed the following discrepancies in the approved estimates[35] for flood protection works:

(A) In the analysis of rates for supply of boulder/split or cut stone, these divisions added VAT at the rate of five and 12.5 *per cent* instead of prescribed four *per cent* (***Appendix 3.3A***).

(B) Similarly, in the analysis of rates for supply of boulders, these divisions added VAT on the cost of carriage of boulders/split or cut stone against the prescribed norms/orders (***Appendix 3.3B***).

Thus, the rate of this item of work was inflated which increased the total cost of works by ₹ 2.87 crore[36]. Tenders were called and agreements were finalised on the basis of these inflated rates. Due to approval of higher rates for supply of boulders/split or cut stones, the Government had to incur extra expenditure of ₹ 2.87 crore on these works.

On this being pointed out in audit, ICD stated (November 2013) that no VAT was being charged on carriage now which itself reflected that the division had recognised its mistake and had corrected it. DD-I replied (September 2013) that VAT at the rate of 12.5 *per cent* was added as per VAT Act, 2007. Reply was not acceptable because VAT at the rate of four *per cent* was applicable on boulders/split or cut stones as per VAT Act, 2007 which was also evident from the fact that the division had added VAT at the rate of four *per cent* on these items in another work[37].

Thus, due to adoption of higher rates of VAT and addition of VAT on the cost of carriage by these divisions, the cost of works was increased which led to extra expenditure of ₹ 2.87 crore.

The Government, during discussion (November 2014), while accepting the facts and figures, stated that errors made during preparation of estimates would be identified and orders would be issued for bringing uniformity in them. The fact remains that higher rates of VAT and inadmissible VAT were included in the estimates which inflated the estimated cost of the works.

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[35] ICD: 34/CE/11-12, 38/SE/11-12, 32/CE/11-12, 44/CE/11-12 and 23/CE/12-13; DD-1: 40/CE/10-11 and 19/CE/10-11.
[36] ₹ 1.23 crore+ ₹ 1.64 crore (as per appendices 3.3A & 3.3B).
[37] T5/2009-10 dated: 22.3.2010 & contract no: 57, 59, 62, 64,105,124,130, 132,133, 135,136,143,144, 146,148, 149 &193/EE/2010-11, 27-45/AE/2011-12.

3.3 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 the following instances of impropriety and extra expenditure.

AGRICULTURE DEPARTMENT

3.3.1 Undue aid to the UP Seed Development Corporation

Undue aid of ₹ 11.99 crore was extended to the UP Seed Development Corporation due to payment of inadmissible distributor commission during 2011-14.

The retail prices of seeds for agriculture crops for sale to the farmers in the State are determined[38] by the UP Seed Development Corporation (Corporation).

Scrutiny of the records of the office of the Agriculture Directorate, Lucknow revealed (March 2014) that the Corporation, as per the Government Order (May 2003), is a nodal agency for supplying seeds for crops to the Agriculture Directorate, Lucknow for onward sale to the farmers in the State through the network of the stores at block level. Accordingly, during 2011-14, the Agriculture Directorate placed orders on the Corporation for supply of 14,48,765 quintals[39] of seeds for various crops. The Corporation supplied them and raised the bills of ₹ 626.33 crore with distributor commission of ₹ 11.99 crore, at the rate of 4.25 *per cent* of the *ex-plant* value. The Agriculture Directorate, in disregard to the fact that the seeds were distributed by the Agriculture Directorate itself to the farmers, paid the bills including distributor commission of ₹ 11.99 crore during 2011-14. The yearwise details of various seeds purchased (2011-14) and the amount of distributor commission paid to the Corporation are given in ***Appendix 3.4***.

Thus, the Corporation was extended undue aid of ₹ 11.99 crore during 2011-14 due to payments of inadmissible distributor commission on purchases of seeds.

In reply, the Government justified (November 2014) the payment of the distributor commission on the ground that Corporation bears expenditure on processing, tagging/packing of seeds, taking measures for storage losses and payment of interests on the loans taken by it from the commercial banks for purchase of seeds etc. The reply was not acceptable as the ex-plant value of

[38] Cost is determined by the Corporation by taking various factors such as price paid to the seed producers, seed processing charges *etc.* (*ex-plant* cost) and the administrative expenses which together constitute the cost price of the seeds for the Corporation. When the margin for risk, commission of the distributor and transport charges are added to the cost price, it constitutes the ex-storage depot cost.

[39] 2011-12: 6,84,864 quintals, 2012-13: 7,37,076.50 quintals and 2013-14: 26,824 quintals.

the seeds already includes these expenses. During discussion (November 2014), the Government reiterated the reply.

INFORMATION AND PUBLIC RELATIONS DEPARTMENT

3.3.2 Extra expenditure of ₹ 23.64 crore

Non-adoption of DAVP, Government of India's practice of providing 15 *per cent* discount for publication of departmental advertisements, led to extra expenditure of ₹ 23.64 crore.

Financial Hand-book Volume-V (part-I)[40] stipulates that every Government servant should exercise the same vigilance as a person of ordinary prudence would exercise while spending his own money.

While adopting norms of some other body/authority/agency, it is imperative that the provision which is advantageous to the Government should also be adopted.

The Government issued (December 2003) guidelines[41] for publication of departmental advertisements. As per the guidelines, advertisements of the departments may be published in newspapers through the Director, Information and Public Relations, Government of Uttar Pradesh, Lucknow (Directorate) at the rates prescribed by the Directorate of Advertising and Visual Publicity, Ministry of Information and Broadcasting, Government of India (DAVP). It was also provided that such newspapers, whose rates are approved by DAVP, Government of India (GoI), would be deemed to be empanelled with the Information Department of the State. But, the State Government did not accept the norm of 15 *per cent* discount provided by DAVP, GoI to ministries/departments, other client organisations for advertisements published through it.

Scrutiny of the records (May 2013) of the Directorate and further information collected (May 2014) revealed that advertisements of the Government departments of the State of Uttar Pradesh are published in the newspapers through the Directorate which ensures their publication either directly or through private agencies at the rates prescribed by the DAVP, GoI. Before publication of an advertisement, a release order with date of publication, name of newspaper, language, place, allotted space in square centimetre *etc.*, is directly issued to the newspaper publishing houses and private advertising agencies on its panel for the classified advertisement of the Government Departments. After publication of an advertisement, a bill is prepared by the concerned publishing house/agency and submitted to the Directorate. The bill is paid to the publishing house/agency at full DAVP rates without availing the discount at the rate of 15 *per cent*, the facility which DAVP itself provides to the Government Departments for publication of advertisements through it.

[40] Paragraph 169.
[41] Vide its order number 2130/19-1-2003-89/2001 dated 18 December 2003.

Scrutiny, further, revealed that during 2008-14, ₹ 157.60 crore[42] was paid by the Directorate to newspaper publishing houses and private advertising agencies for publication of classified departmental advertisements at full DAVP rates. The Directorate instead of negotiating with newspaper publishing houses, private advertising agencies to avail the discount of 15 *per cent* on the lines of DAVP, GoI, accepted the claims of publishing houses/private advertising agencies at full DAVP rates which resulted in extra expenditure of ₹ 23.64 crore[43].

Thus, by ignoring the DAVP norm of discount of 15 *per cent*, the payment at full DAVP rates by the directorate resulted in extra expenditure of ₹ 23.64 crore.

In reply, the Government stated (September 2014) that departmental advertisements were published through empanelled publishing houses/ agencies at the full DAVP rates, without deducting the 15 *per cent* discount which was in consonance with the guidelines approved by the State Government. It was also stated that unlike the DAVP which is a service providing agency to the Ministries/departments of Central Government, the State Government provides annual budget to the directorate for publication of departmental advertisements. As such, the comparison between DAVP and the directorate was not proper.

Reply was not acceptable as the directorate had empanelled the publishing houses/agencies on the lines of DAVP and also adopted DAVP rates for payment to the publishing houses/agencies without taking into consideration the discount of 15 *per cent* as per norm of DAVP. Further, DAVP charges 15 *per cent* commission, equal to the commission charged by the private advertising agencies from the clients as their revenue, which is subsequently passed on to the concerned Ministries/Departments. So, the State Government/Directorate should also have availed 15 *per cent* discount in lieu of its commission. This indicated non-adoption of practice of the Government of India resulting in extra expenditure of ₹ 23.64 crore.

During discussion (November 2014), the Government stated that action has been initiated to recognise/notify the Department as a service provider.

MEDICAL EDUCATION DEPARTMENT

3.3.3 Avoidable expenditure

An avoidable expenditure of ₹ 2.10 crore was incurred on 5,000 Kilowatt as demand charges which otherwise would have been only ₹ 53 lakh.

As per Chapter IX of the State Budget Manual, the Spending Officer is expected to exercise the same vigilance in respect of expenditure incurred

[42] ₹ 151.46 crore: Publishing houses and ₹ 6.14 crore: Private advertising agencies.
[43] 15 *per cent* of ₹ 157.60 (151.46 + 6.14) crore.

from public moneys as a person of ordinary prudence would exercise in respect of expenditure of his own money.

The Government sanctioned (August 2006) construction of the Government Medical College, Jalaun at Orai at an estimated and revised cost of ₹ 388.20 crore[44] and assigned (August 2006) the construction work to the Uttar Pradesh *Rajkiya Nirman Nigam* Limited (UPRNN) for completion by December 2009.

Scrutiny of the records of the Principal, Government Medical College, Jalaun (Orai) revealed (March 2013) that the Director General, Medical Education and Training (DGMET) released (2006-13) ₹ 331.83 crore to UPRNN. UPRNN commenced the work in September 2006 and by December 2009, only 70 *per cent* of the works were complete. The remaining 30 *per cent* was incomplete as the funds were not released by the Government during 2010-11 and 2011-12.

Scrutiny further revealed (March 2013) that an estimate of electric load of 7,142.32 Kilowatt was prepared by UPRNN, Kanpur for electricity supply in the Medical College and other buildings in the campus and submitted to the *Dakshinanchal Vidyut Vitran Nigam* Limited (DVVNL) for sanction (October 2008). The Managing Director, DVVNL, Jhansi sanctioned the electricity load of 5,000 Kilowatt in February 2009 and UPRNN deposited (February 2009) ₹ 1.49 crore with DVVNL Distribution Division, Jalaun. Since the construction work was incomplete and the Medical College was not operational, UPRNN requested (May 2009) the Executive Engineer, DVVNL, Orai to reduce the power load to 1,000 Kilowatt on the ground that 1,000 Kilowatt was sufficient. However, DVVNL, in disregard to the request, commenced (January 2010) the electricity supply to the Medical College and raised the bills for 5,000 Kilowatt. On further requests (September 2010 to June 2012) made by the Principal, Medical College, DVVNL agreed (October 2012) to reduce the load to 1,000 Kilowatt and asked the Principal to execute fresh agreement and submit necessary documents. However, the Principal did not take action to submit necessary documents and paid the demand charges of ₹ 2.63 crore (January 2010 to April 2013) for 5,000 Kilowatt which otherwise would have been ₹ 53 lakh for 1,000 Kilowatt.

Thus, due to delay in completion of the building of the medical college and the laxity on the part of the Principal, Medical College, expenditure of ₹ 2.10 crore during the period January 2010 to April 2013 was incurred as demand charges as against only ₹ 53 lakh admissible.

During discussion (November 2014), the Government admitted the facts & figures and the audit observation.

[44] Civil work: 299.56 crore, electrical work: ₹ 88.64 crore.

IRRIGATION & WATER RESOURCES DEPARTMENT

3.3.4 Wasteful expenditure

Construction of retaining wall without any justification led to wasteful expenditure of ₹ 17.17 crore.

Uttar Pradesh Budget Manual[45] provides that the expenditure should not be prima facie more than what the occasion demands. Every Government servant should exercise the same vigilance and care in respect of the expenditure from public moneys under his control as a person of ordinary prudence would exercise in respect of expenditure of his own money.

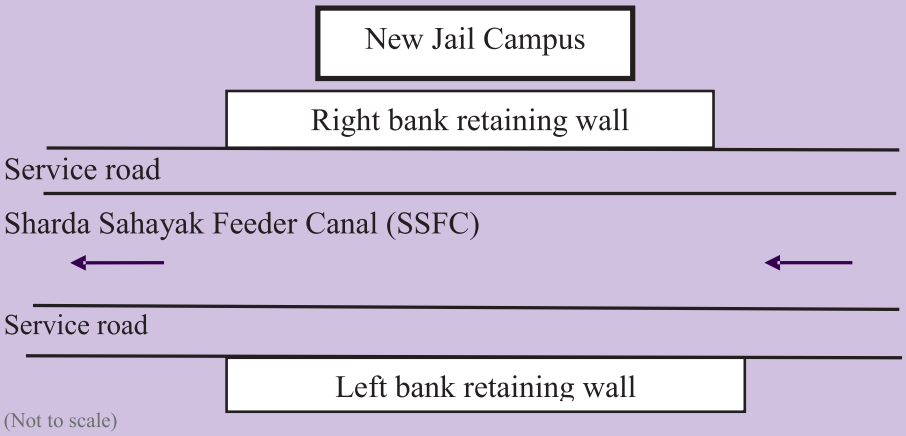
Scrutiny of the records (September/October 2013) of the Executive Engineer, Irrigation Division, Lucknow (EE) revealed that for protection of District Jail, *Adarsh Karagar* and *Nari Bandi Niketan* of Lucknow and their inmates situated on *Mohanlalganj-Gosaiganj* road, on the right bank of *Sharda Sahayak* Feeder Channel (SSFC) from breach of canal, the Principal Secretary, Home (PS) and Inspector General (IG), Jail Administration & Reform Services requested (October/December 2008) the Irrigation department(ID) for strengthening of the damaged right bank of SSFC. But, ID proposed (October 2009) construction of retaining wall from Km 161.400 to Km 164.200 on both the banks of the canal for ₹ 43.85 crore, instead of only right bank, as requested by PS and IG. The Expenditure Finance Committee approved (July 2010) the project for ₹ 43.51 crore. The State Government also accorded (November 2010) administrative and financial sanction to the project for the same amount. The Chief Engineer, Sharda Sahayak, Lucknow (CE) sanctioned (January 2011) the estimate of this work for ₹ 43.45 crore. The division took up the construction work of the retaining walls from Km 161.400 to km 164.200 on the right bank of the canal, in first phase, in 2010-11 and completed it in 2011-12 after spending ₹ 23.90 crore.

Subsequently, the Superintending Engineer, XIIth Circle, Irrigation Work, Lucknow executed two agreements[46] for the construction of the retaining wall on the left bank of the canal with scheduled dates of start and completion as 18 March 2013 and 17 August 2013 respectively. Both contracts/the works were completed (March 2014) with an expenditure of ₹ 17.17 crore[47] incurred against these agreements. We noticed that as per request of PS and IG the construction of retaining wall on the left bank of the canal was not required because the proposal was initiated on the ground of protection of District Jail, *Adarsh Karagar* and *Nari Bandi Niketan* on the right bank of the canal and their inmates from the breach of SSFC. Therefore, construction of retaining wall on the left bank was neither requested for by the user department nor required. Thus, the construction of retaining wall (as shown below) on the left bank of SSFC was unjustified which led to wasteful expenditure of ₹ 17.17crore.

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[45] Para 12 (iii) I.
[46] Agreement No.81 and 82/ SE-XII/2012-13 dated 18-03-13 from Km 162.580 to Km 163.390 and Km 163.390 to Km 164.200 respectively.
[47] ₹ 9.81 crore and ₹ 7.36 crore against agreement no. 81 and 82/SE-XII/12-13 respectively.

Diagrammatic representation of retaining walls



(Not to scale)

On this being pointed out in audit, EE replied (October 2013) that the proposal for work was made on the basis of decision taken in the meeting at the Government level and competent officers, which was necessary for the protection of the canal. Construction of the retaining wall only on the right bank would have left the canal unprotected on the left bank side. The reply was not acceptable because the project was taken up on the request of the jail department in order to protect the District Jail, *Adarsh Karagar* and *Nari Bandi Niketan* at Lucknow situated at right bank of the damaged SSFC, in the event of breach of right bank of canal. Thus, the proposal and execution of the construction of retaining wall on the left bank was against the principle of financial propriety which led to wasteful expenditure of ₹ 17.17 crore. Besides, the issue of strengthening of damaged canal was not accordingly resolved as requested by the IG.

The Government, during discussion (November 2014), while accepting the facts and figures stated that construction of retaining wall on the left bank was done due to technical reasons. The reply of the Government was not correct as the request made by the PS and IG was only for protection of right bank of damaged canal for reasons of security of the jail. The technical reasons, cited by the Government, have, however, been called for (November 2014), which were awaited as of December 2014.

PUBLIC WORKS DEPARTMENT

3.3.5 Unjustified expenditure

Unjustified expenditure of ₹ 1.64 crore on laying of extra Wet Mix Macadam in widening of a road.

Paragraph 318 of Financial Hand-Book Volume-VI stipulates that technical sanction of a work is a guarantee that proposals are structurally sound and the estimates are accurately calculated and are based on adequate data. Further, the Engineer-in-Chief, Public Works Department (PWD) Government of Uttar Pradesh directed (October 2007) that the thickness of the crust in

widened portion of a road should be equal to the existing crust in the carriageway of the road.

Scrutiny (August 2011) of the records and information collected (March 2013 and February 2014) from the office of the Executive Engineer, Provincial Division, PWD, Kanpur (EE) revealed that Government of India, Ministry of Road Transport and Highway (MoRTH) accorded (March 2010) administrative approval for widening and strengthening of *Kanpur-Hamirpur-Sagar* (KHS) road from km 3.500 to 7.450 (length 3.950 km), for ₹ 21.45 crore to ease traffic congestion during peak hours. The Chief Engineer, Kanpur Zone, PWD (CE) accorded technical sanction for the same amount in June 2010. For execution of the work, Superintending Engineer (SE), Kanpur circle, Kanpur, executed a Contract Bond No.14/SE-KV/2010-11 dated July 2010 with M/s Indian Infra Built Private Limited, Kanpur for ₹ 18.59 crore.

Audit observed that with the view to ease traffic congestion during peak hours and the industrial importance of Kanpur city, the existing carriageway of KHS road was to be widened from the existing 7 metre to 16 metre over the existing length of 3.950 km (Kms 3.500 to 7.450). Scrutiny revealed that as per the report of the detailed estimate and the crust design (attached with the detailed estimate), the existing crust thickness of the carriageway was 50 cm (45 cm Water Bound Macadam and 5 cm Bituminous Macadam). This was to be increased to 60 cm in the entire width with the provision of laying 20 cm Granular Sub-base and 30 cm Wet Mix Macadam (WMM) in the widened portion and provision of 7.50 cm Bituminous Macadam and 2.50 cm Semi-dense Bituminous Macadam for the entire width of 16 metre of the road.

Audit also observed that against the required quantity of 13,923.75 cum of WMM work, to be laid in the widened portion (10,665 cum) and (3,258.75 cum) below Inter-locking Cement Block Pavement (ICBP), the estimate was made for 24,588.75 cum by taking the double quantity (21,330 cum) of WMM in the widened portion of the road. Further, against the required quantity of 13,923.75[48] cum of WMM work, 21,993.365 cum of WMM was laid which included the erroneously inflated quantity of the widened portion. A sum of ₹ 1.64 crore[49] was paid (March 2014) to contractor for the excess quantity of 8,069.615[50] cum of WMM work against the actual required quantity of 13,923.75 cum.

In reply, Executive Engineer stated (June 2014) that due to typing error, the proposed quantity of WMM in the sanctioned detailed estimate was doubled while actual quantity should have been 10,665 cum and accordingly, the widening work was carried out. Reply was not acceptable because as per measurement book, execution and payment was made for excess quantity of 8069.615 cum of WMM in accordance with erroneous inflated provision made in the sanctioned detailed estimate and in the contract bond. This, resulted in unjustified expenditure of ₹ 1.64 crore.

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[48] 10,665 cum on widened portion + 3,258.75 cum on ICBP portion = 13,923.75 cum.

[49] 8,069.615 cum * ₹ 1,965 = ₹ 1,58,56,793.47 + ₹ 5,09,003.07 (3.21 *per cent* premium) = ₹ 1,63,65,796.54 i.e. ₹ 1.64 crore paid vide Bill no. 24/F, voucher no. 24 dated 07.3.2014.

[50] Executed and paid quantity of 21,993.365 cum (-) Required quantity of 13,923.75 cum = 8,069.615 cum.

The Government, during discussion (November 2014), accepted that the required quantity of WMM got doubled erroneously in the sanctioned detailed estimate and accountability would be fixed for excess provision/execution of the work after inquiry.

3.3.6 Excess expenditure

Provision of higher rate of tipper led to excess expenditure of ₹ 3.18 crore in widening and strengthening work of a road.

As per circular (September 2008) of Engineer-in-Chief (E-in-C), Public Works Department (PWD), Lucknow, rates of items are to be analysed as per the provisions given in Standard Data Book (SDB) published by Ministry of Road Transport & Highways (MoRTH) and for machinery, the price escalation of five *per cent* is admissible every year, by taking into account 2001-02 as the base year. SDB (2003) prescribed the rate of ₹ 1.74 per tonne/km for tipper[51] for the year 2001-02.

Scrutiny of the records (January 2013) of the Executive Engineer, Provincial Division, PWD, Sonebhadra (EE) revealed that the Government accorded (December 2008) administrative and financial sanction of ₹ 87.37 crore for widening and strengthening of *Lumbini-Duddhi* road from *Hinduari* (in Sonebhadra) to *Marihan* (in Mirzapur) (kms 343.00 to 387.50). The Chief Engineer, Varanasi Zone, PWD (CE) accorded (May 2009) technical sanction to the detailed estimate of the work. The Superintending Engineer, Mirzapur circle (SE) executed a contract bond[52] at a cost of ₹ 41.50 crore in January 2009 for execution of works.

It was observed that in the estimate, the rate of tipper to be used for laying Granular Sub Base (GSB), Wet Mix Macadam (WMM), Dense Bituminous Macadam (DBM) and Bituminous Concrete (BC) was provisioned at ₹ 3.35[53] per tonne/km in place of ₹ 1.74[54] per tonne/km for the same year as given in SDB (2003). Accordingly, the provision of usage rates of tipper for GSB, WMM, DBM and BC were also taken by the department as ₹ 240.53, ₹ 264.59, ₹ 277.54 and ₹ 283.35 per cubic metre (cum) in place of ₹ 130.74, ₹ 143.82, ₹ 150.86 and ₹ 154.01 per cum respectively. Thus, adoption of inflated usage rate of tipper in contravention of provisions contained in SDB (2003) and departmental circular (September 2008), led to excess expenditure of ₹ 3.18 crore on laying of these items as of September 2014 (***Appendix 3.5***).

On this being pointed out in audit, the EE replied (January 2013) that the usage rate of tipper was adopted according to E-in-C's circular (January 2006). The reply was not correct as the E-in-C's circular (January 2006),

[51] A machine used for transportation of soil, Granular Sub-base (GSB), Wet Mix Macadam (WMM), Mix of Dense Bituminous Macadam (DBM) and Mix of Bituminous Concrete (BC) etc.

[52] CB No. 69/SE-M.C./2008-09 dated 19.01.2009 with M/s Chhatra Shakti Construction Company at a cost of ₹ 41,49,97,878.00 (0.25 *per cent* below) against the estimated cost of ₹ 41,60,32,973.00 excluding the cost of bitumen.

[53] Rate of Tipper ₹ 3.35 x 29% escalation = ₹ 4.32.

[54] Rate of Tipper ₹ 1.74 x 35% escalation (taking base year 2001-02) = ₹ 2.35.

pertains to the usage rate of machineries for departmental works and not for the works for which item rates were analysed as per Standard Data Book of MoRTH. As such, the rates for GSB, WMM, DBM and BC which were analysed on the basis of Standard Data Book of MoRTH, the usage rate of tipper was to be adopted as per SDB (2003) and circular of E-in-C (September 2008).

During discussion (November 2014), while accepting the facts and figures, the Government accepted the audit observation and assured to take necessary action after inquiry.

3.3.7 Avoidable Expenditure of ₹ 5.54 crore

Excess calculation of Million Standard Axle by taking higher value of Vehicle Damage Factor led to avoidable expenditure of ₹ 5.54 crore.

The Indian Road Congress specification[55] provides that the designer should take the realistic values of Vehicle Damage Factor (VDF) after conducting axle load surveys. But, where sufficient information on axle loads is not available and the project size does not warrant conducting an axle load survey, the indicative values[56] of VDF, given in the specification, may be used. Further, Engineer-in-Chief, Public Works Department (PWD), UP issued (December 2005) and reiterated (September 2008) directions for adoption of Indian Road Congress specifications in framing the estimate for construction of a road.

Scrutiny (July 2013) of the records of Executive Engineer, Construction Division, PWD, Sonebhadra (EE) revealed that the Government accorded (March 2008) administrative and financial sanction of ₹ 22.38 crore for widening and strengthening of *Murdhwa-Myorpur-Bhabhni-Chapki-Bijpur* road[57] in district Sonebhadra. Technical sanction was accorded (May 2009) by the Chief Engineer, PWD, Varanasi Zone for the same amount. Four contract bonds[58] were executed (March 2008 to July 2008) by the Superintending Engineer, Mirzapur Circle, Mirzapur with M/s Chhatrashakti Construction Company, Ballia.

It was noticed that Commercial Vehicle Per Day (CVPD) of this road was 126 and California Bearing Ratio (CBR) value was seven *per cent.* For calculating Million Standard Axle (MSA), the division took the value of VDF as 3.5 without conducting the axle load survey, against the IRC provision which recommended that VDF should be taken 1.5 if CVPD is 0 to 150. On the basis of higher VDF of 3.5, the MSA was calculated as 1.97. Consequently, the crust was designed as 400[59] mm thick. Had the value of VDF been taken as 1.5, the MSA would have been one. Accordingly, the designed crust thickness

[55] IRC:37-2001.
[56] Vehicle Damage Factor of 1.5, 3.5 and 4.5 should be taken for initial traffic volume in terms of number of commercial vehicles per day if it is 0 to 150, 150 to 1500 and more than 1500 respectively.
[57] Chainage of 36.750 to 69.120 km.
[58] 42/SE/dated 29.03.2008 for ch. 36.750 to 45.000, 43/SE/dated 23.6.2008 for ch. 46.000 to 55.000, 47/SE/dated 28.6.2008 for ch. 56.000 to 65.000 and 49/SE dated 01.07.2008 for ch. 66.000 to 69.120, respectively.
[59] Granular Sub Base -150 mm, Water Bound Macadam- 150 mm, Bituminous Macadam-75 mm and Semi Dense Bituminous Concrete-25 mm.

would have been 375 mm, i.e., 150 mm GSB + 150 mm WBM in the widened portion and 75 mm WBM over the entire width[60] of the road along with bituminous layer of 20 mm PC[61].

Thus, designing of the crust thickness on the basis of higher computed value of MSA by taking VDF as 3.5 instead of 1.5, was in contravention of the provisions of IRC specification which envisaged that in absence of axle load survey the indicative value of VDF as 1.5 should have been adopted. As such, execution of widening and strengthening of the road with such faulty designing of crust led to an avoidable expenditure of ₹ 5.54 crore (***Appendix 3.6***) on account of laying the unnecessary[62] as well as costlier[63] bituminous layer.

In reply and during discussion, the Government while accepting facts and figures stated (November 2014) that initial traffic value of 126 CVPD was computed as 145 CVPD in the year of completion which was close to 150 CVPD and accordingly VDF was taken as 3.5 with the consideration of traffic of excessive over loaded commercial vehicles. Reply was not acceptable as actual axle load survey was not carried out as admitted (January 2014) by EE. So, the value of VDF should have been taken as 1.5 for designing of the crust in accordance with the IRC guidelines.

3.3.8 Loss to the Government

Injudicious adoption of price adjustment clause in standard bidding document led to loss of ₹ 2.13 crore to the Government.

Para 169 of the Financial Hand-book Volume-V (Part-I) stipulates 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.

Scrutiny of the records (June 2013) of Executive Engineer, Construction Division, Public Works Department (PWD), Rampur (EE) revealed that the Government sanctioned (November 2010) the widening and strengthening of Bilaspur-Milak road from km. 0.000 to 33.125 for ₹ 35.50 crore under Inter-State Connectivity Scheme, under Central Road Fund. The Chief Engineer, Moradabad Zone, PWD (CE) accorded (November 2010) technical sanction to the detailed estimate for the same amount having no provision of price adjustment for increase in rates of labour, material *etc.* Superintending Engineer, Rampur circle, PWD, Rampur (SE) invited tenders (June 2010) and executed (November 2010) a contract bond[64] based on Standard Bidding Document (SBD) which included clause for price adjustment before the technical sanction of detailed estimate (November 2010) by CE. The work was completed (May 2012) and final payment was made (March 2013) to the

[60] With scraping the existing surface.
[61] Pre-mix carpet.
[62] Laying of 400 mm crust instead of required crust of 375 mm.
[63] Laying of 75 mm BM and 25 mm SDBC, instead of 20 mm Premix Carpet.
[64] CB No. 12/SE/2010-11 at a cost of ₹ 32,90,89,708.10 with M/s Mathiyan Construction Company Limited, Muzaffarnagar with stipulated date of commencement and completion as 22.11.2010 and 21.05.2012 respectively.

contractor for ₹ 31.94[65] crore for total value of work done. Further, a sum of ₹ 2.13[66] crore was also paid (January 2013) to the contractor as price adjustment for increase in the rates of labour, material etc. as per terms and conditions of the contract bond.

Further information collected (May 2014) from the office of Engineer-in-Chief, PWD, Lucknow and SE, Sitapur-Kheri circle revealed that two[67] other works of widening and strengthening were also sanctioned under Inter-State Connectivity Scheme. These two works were being executed through contract bonds[68], based on SBD, entered into by the SE, Sitapur-Kheri circle, Sitapur without the price adjustment clause. As such, it was evident that injudicious adoption of price adjustment clause in the contract by the SE, Rampur circle was in disregard to the established financial rule and the best interest of the Government which facilitated the undue aid of ₹ 2.13 crore[69] to the contractor as price adjustment.

On this being pointed out in audit, the EE stated (June 2013) that the payment of price adjustment was made as per the terms and conditions of the contract bond based on SBD, as the work was sanctioned under centrally sponsored Inter-State Connectivity Scheme. Reply was not acceptable as the execution of contract bond by SE, Rampur circle by including price adjustment clause was in disregard to the fundamental financial principles. Further, the price adjustment clause of SBD was not adopted in the contracts entered into by SE, Sitapur-Kheri circle, Sitapur for execution of the two other works sanctioned under the same scheme.

Thus, undue aid was provided to the contractor by injudicious adoption of price adjustment clause and non-adherence to the provisions of established financial rules which resulted in loss to the Government of ₹ 2.13 crore.

During discussion (November 2014), the Government, while accepting facts and figures, assured that necessary directions in the light of the audit objection were being issued for ensuring uniformity in terms and condition in execution of works under Centrally sponsored schemes.

3.3.9 Infructuous expenditure

Non-adoption of IRC specification led to infructuous expenditure of ₹ 2.98 crore.

Section 404.1.2 of Indian Road Congress (IRC) specification[70] stipulates that it is not desirable to lay water bound macadam (WBM) on an existing thin black topped surface without providing adequate drainage facility for water that would get accumulated at the interface of existing bituminous surface and water bound macadam. Further, section 404.3.1 provides that as far as

[65] 15/F bill vide voucher no. 76 dated 18.3.2013 for the value of ₹ 31,93,94,237.00.
[66] Vide voucher no. 72 dated 31.01.2013.
[67] Job No. ISC-UP-2011-009 for Sisaiya-Isanagar-Hasanpur-Katauli road (length 19.000 km) at a cost of ₹ 2,892.62 lakh and Job No. ISC-UP-2011-010 for Hargaon-Dateli-Piperjhila road (length 17.700 km) at a cost of ₹ 3,401.14 lakh.
[68] CB No.118/SE dated 24.12.2011 and CB No. 40/SE dated 30.4.2013.
[69] Between November 2010 and March 2012.
[70] Specifications for Road and Bridge Works (2001).

possible, laying water bound macadam course over an existing thick bituminous layer may be avoided since it will cause problems of internal drainage of the pavement at the interface of two courses.

Scrutiny of the records (January 2012 & September 2013) of the Executive Engineer, Provincial Division, Saharanpur (EE) revealed that the Government sanctioned (December 2010) the repair and strengthening of Muzaffarnagar-Saharanpur (MS) road from km. 17 to 59 (total 42.800 km) for ₹ 34.15 crore, under State Road Fund. Chief Engineer, Meerut Zone, PWD (CE) accorded (February 2011) technical sanction to the detailed estimate of this work. In contravention of IRC specifications, the sanctioned technical estimate, *inter alia*, included the overlaying[71] of 75 mm WBM in km 28 to km 59 over the existing bituminous layer of the road without providing adequate drainage facility. Superintending Engineer, Saharanpur circle, PWD (SE) executed a contract bond[72] for execution of works with stipulated date of commencement and completion as February 2011 and May 2012 respectively.

It was noticed that the contractor executed the work in seven[73] km stretch and completed the work upto Dense Bituminous Macadam (DBM) level. Expenditure of ₹ 2.98 crore was incurred on this work as of October 2014 (***Appendix 3.7***). During the course of execution, the bituminous layer laid over the 75 mm WBM and at some places even the WBM was damaged in this seven km stretch of the road. SE rescinded (October 2011) the bond of the contractor on the grounds of not providing work programme, non-achievement of milestone[74] as per contract bond, damage to executed works and non-adherence to the terms and conditions of the contract. Meanwhile, the matter was referred to the High Powered Technical Committee (HPTC) which noted (September 2011) that CE attributed the provision of granular layer over the existing bituminous layer as the main reason for damage to road in seven km stretch. In view of this, the old provision of 75 mm GSB over existing bituminous layer in 9.4 km stretch was rejected by HPTC and it decided to lay WMM, DBM and BC after scrapping the old bituminous surface. It was also decided (September 2011) that in the damaged stretch of seven km, after scrapping the previous bituminous layer, required non-bituminous thickness and laying of WBM/BM/DBM would be executed by contractor at his cost. But, as the contract bond was rescinded (October 2011) the damaged stretch was not rectified.

Thus, execution of works without either providing adequate drainage facility or scrapping of existing bituminous surface before laying the non-bituminous layer as per IRC specifications led to damage of road in seven km stretch amounting to an infructuous expenditure of ₹ 2.98 crore incurred on this work. It was accepted (September 2011) by CE and High Powered Technical Committee also.

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[71] The estimate included the provision of 75 mm Granular Sub Base (G-3), 50 mm Bituminous Macadam, 100 mm DBM and 40 mm Bituminous Concrete.

[72] 12/SE/2010-11 dated 23.02.2011 with M/s Godwin Engineers and Contractors Private Limited, Ghaziabad for ₹ 241012549.94 for chainage Km. 28 to 59.

[73] Km 43, 49, 50, 51, 52, 55 and 56.

[74] Failure to provide work-programme as required under contract bond and execution of work amounting to only ₹ 1.5 crore up-to 30.05.2011 instead of ₹ 6 crore as per milestone decided in the bond.

On this being pointed out in audit, EE replied (September 2013) that the provision of granular layer over the existing bituminous layer was made on the basis of design obtained (January 2011) from IIT, Roorkee. Reply was not acceptable as the department did not adopt the prescribed procedures for providing adequate drainage facility in accordance with the IRC specifications for execution of the construction of road as per design suggested by IIT, Roorkee. This had resulted in the infructuous expenditure of ₹ 2.98 crore due to non-adherence to IRC specifications as also pointed out by the High Powered Technical Committee.

During discussion (November 2014), Government, while accepting facts and figures, assured that pursuant to the audit objection suitable action would be initiated against the erring officers.

3.4 Failure of oversight and administrative control

The Government has an obligation to improve the quality of life of the people for which it works towards fulfillment of certain goals in 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.

HIGHER EDUCATION DEPARTMENT

3.4.1 Non-achievement of objective

The objective of commencing course in Dental Sciences for students was not achieved despite expenditure of ₹ 12.43 crore on the construction of the building (₹ 12.15 crore) and purchase of equipment (₹ 27.90 lakh) due to non-recognition of the course of Dental Sciences by DCI, New Delhi.

Recognition to the course of Dental Sciences by the Dental Council of India (DCI), New Delhi is pre-requisite for establishing a Dental College by a university. The Academic Council of the *Chatrapati Sahuji Maharaj* University, Kanpur (University), in the meeting held in May 2004 under chairmanship of the Vice Chancellor of the University, decided to establish a University College of Dental Sciences with intake capacity of 100 students in a four-storyed building, to be constructed in campus of the University at ₹ 13.10 crore (revised[75]). The construction works were assigned to UP *Rajkiya Nirman Nigam* Limited (UPRNN) for completion by November 2005[76].

Scrutiny of the records (July 2012) of the Registrar of the University and further information collected (between May 2013 and July 2014) revealed that the Registrar of the University applied (April 2004) to the Government of

[75] Original estimate: ₹ 3.83 crore (January 2004); First revision: ₹ 12.50 crore (July 2004) and third revision: ₹ 13.10 crore (February 2009).
[76] In terms of the Memorandum of Understanding signed between the University and UPRNN on 8 August 2001.

India for permission to establish College of Dental Sciences in the campus of the University and made ₹ 12.15 crore (out of ₹ 13.10 crore) available to UPRNN during 2004-06[77]. UPRNN commenced the construction works in July 2004. When the construction works were in progress, the University also purchased equipment at ₹ 27.90 lakh for the proposed College of Dental Sciences during[78] September 2004 and March 2006. In June 2006, the Inspectors of DCI, New Delhi visited the University for ascertaining the physical facilities like building and equipment and availability of teaching staff, their qualifications and experiences *etc.* The Inspectors observed deficiencies in dental chairs, faculties (Professors, Readers, Lecturers) *etc.* As a result, the Executive Committee of DCI, New Delhi asked the University to remove the deficiencies within five days. However, no action was taken to remove them. Nevertheless, the construction works continued and UPRNN completed the building at ₹ 12.91 crore. The Registrar of the University took over the possession of the building in November 2010. However, DCI, New Delhi did not grant the required recognition to the course of Dental Sciences and consequently it was not commenced as of May 2014.

Thus, the objective of commencing the course in Dental Sciences was not achieved even after more than eight years of the schedule of completion of the buildings despite spending ₹ 12.43 crore on the building (₹ 12.15 crore) and purchase of equipment (₹ 27.90 lakh) due to non-recognition of the course of Dental Sciences by DCI, New Delhi.

In reply, the University stated (May 2013) that the building was being utilised for Paramedical and Hospitality Management courses. Reply is not acceptable as the Paramedical course was already being held in another existing building prior to the construction of the building for Dental College and there was no proposal for running Hotel and Hospitality Management courses in this building. As such, the building constructed for Dental College was being utilised for purposes other than that authorised by the Academic Council of the University and the objective of the expenditure remained unfulfilled.

During discussion (December 2014), the Government accepted the facts and figures.

MEDICAL HEALTH AND FAMILY WELFARE DEPARTMENT

3.4.2 Unfruitful expenditure

Unfruitful expenditure of ₹ 1.30 crore was incurred on Trauma Centres at Etawah and Fatehpur as the centres were not established even after about four years of scheduled date of completion.

With a view to establish Trauma Centres[79], Government of India (GoI) launched Centrally Sponsored Scheme of Assistance for Capacity Building for Trauma Centre and provided financial assistance for manpower, building equipment, communication, legal assistance and data entry. Besides, an ambulance was also to be provided.

[77] June 2004 and December 2005.
[78] Represents the value of equipment for ₹ 12.31 lakh.
[79] Along the Golden Quadrilateral- North South and East West Corridors of National Highways during XI Five year Plan.

GoI released ₹ 1.30 crore for construction of the building in the premises of district hospitals at Etawah (₹ 65 lakh in January 2009) and Fatehpur (₹ 65 lakh in December 2008). The construction works were assigned to Uttar Pradesh Project Corporation Limited (UPPCL) for completion by May 2010 in Etawah and September 2010 in Fatehpur.

Scrutiny of the records of the office of the Chief Medical Superintendents (CMSs), District Hospitals (Male) at Etawah and Fatehpur revealed (Etawah: January 2014 and Fatehpur: December 2013) that ₹ 1.30 crore was made available[80] by CMSs to UPPCL for construction of building and other works. In Etawah, UPPCL commenced (November 2009) the work and completed it in July 2010. CMS, Etawah took possession of the completed building in October 2010. In March 2011, GoI made available the ambulance to CMS and after more than three years, released (October 2013) ₹ 2.45 crore for equipment *etc.* which was lying unspent (November 2014) in a saving bank account[81].

In Fatehpur, UPPCL commenced the work in January 2010, as the required land was not made available immediately. Consequently, the estimate of the building was revised (November 2011) by the Government to ₹ 1.01 crore. As of June 2014, the building construction works were lying incomplete after spending ₹ 65 lakh, as the difference amount (₹ 36 lakh) of the original and the revised estimates was not released by GoI due to the revision of the estimate without its required permission. In December 2012, GoI made available the ambulance to CMS and after one year, released (December 2013) ₹ 2.45 crore for equipment *etc.* which was lying unspent (November 2014) in a saving bank account[82].

Thus, unfruitful expenditure ₹ 1.30 crore was incurred on Trauma Centres at Etawah and Fatehpur as these centres were not established even after about four years. Besides, ₹ 4.90 crore remained parked (as of November 2014) in saving bank accounts for about one year.

During discussion (November 2014), the Government, while admitting the facts & figures and the audit observation, stated that the difference amount (₹ 36 lakh) has been sanctioned (August 2014). Fact remains that the Trauma Centres were not established even after about four years of scheduled date of completion.

3.4.3 Unfruitful expenditure

Due to lackadaisical approach of the Government, 100-bed hospital did not come up (November 2014) even after seven years of sanction, rendering ₹ 13.77 crore spent on its construction unfruitful.

In follow up to the Chief Minister's declaration (July 2006), the Government sanctioned (November 2006) ₹ 12.41 crore (revised)[83] for construction of 100 bed hospital in Sirauli Gousspur, Barabanki, comprising the main building, to

[80] Etawah (November 2009: ₹ 35 lakh and January 2010: ₹ 30 lakh) and Fatehpur (January 2010: ₹ 65 lakh).
[81] Account no. 27240100025515, Bank of Baroda in favour of CMS, Etawah.
[82] Account no. 05660100028671, Bank of Baroda in favour of CMS Fatehpur.
[83] Original estimate: ₹ 11.30 crore.

be constructed in the premises of the existing Community Health Centre (CHC), and residences for medical staff and a hostel for nurses on a piece of land to be made available by the Government. The construction works were assigned (October 2006) to UP *Rajkiya Nirman Nigam* (UPRNN) for completion in two phases[84].

Scrutiny of the records in the office of the Chief Medical Officer (CMO), Barabanki revealed (December 2013) that the Government released (2006-12) ₹ 11.80 crore[85] to UPRNN. UPRNN commenced the construction work of the main building in the premises of CHC in December 2006. In November 2009, when the construction works were in progress, the Director General, Medical and Health Services sent a proposal to the Government for purchase of equipment (cost: ₹ 2.28 crore) for the proposed hospital. In February 2010, the Government approved the proposal and sanctioned ₹ 2.08 crore[86]. CMO, Barabanki, placed (March 2010) the supply orders to the suppliers[87] for supply of various equipment. The equipment were supplied (March 2010) and ₹ 2.08 crore was paid (April 2010). In September 2010, UPRNN completed the construction work of the main building at ₹ 9.02 crore and CMO took over (March 2011) the possession. After five years of the sanction of 100-bed hospital, the Government made (March 2011) land available to UPRNN for construction of the residences for medical staff and a hostel for nurses. The land was not only two kilometer away from the main building but also inaccessible. UPRNN commenced the construction work of the residences for medical staff and a hostel for nurses in May 2011 and completed it in September 2013 at ₹ 2.67 crore. However, the 100-bed hospital was non-functional due to non-posting of medical and para medical staff and the equipment were lying dumped in stores even after four years of their purchases, as noticed in joint physical verification.

Thus, due to lackadaisical approach of the Government, the 100-bed hospital did not come up even after seven years (as of November 2014), rendering ₹ 13.77 crore spent on its construction unfruitful. Besides, the condition of the equipment, purchased four years ago, was likely to deteriorate.



Medical equipment in dumped condition
Date: 28.12.13

During discussion in November 2014, the Government admitted the facts & figures and audit observation.

[84] First phase: main building and second phase: residences for medical staff and a hostel for nurses.
[85] November 2006: ₹ 2.50 crore, September 2007: ₹ three crore, March 2008: ₹ 5.79 crore, March 2012: ₹ 20 lakh and November 2012: ₹ 29.93 lakh.
[86] Out of the proposal of ₹ 2.28 crore, the Government sanctioned ₹ 2.08 crore for CMO, Barabanki.
[87] Consort Laboratories, Lucknow; U.P. Industrial Co-operative Association Limited, Kanpur; Adhunik system, Kanpur; Raja Surgical, Lucknow; Sigma, Kanpur; Vinayak, Bareilly; Puri Surgical, Lucknow; Amit Enterprises, Lucknow; Oriental, Bareilly; and Pooja, Barabanki. As per available sale invoice numbers of equipment were:1502.

3.4.4 Injudicious decision

Not only the construction of the hospital building was incomplete (₹ 51.34 crore) even after over three years of scheduled date of completion, the decision for procurement of equipment (₹ 4.40 crore) without ensuring completion of the building in Faizabad district, was injudicious.

In follow up to the Chief Minister's declaration, the Government accorded (March 2008) administrative and financial sanction of ₹ 54.05 crore (revised)[88] for construction of 300 bed hospital building in Faizabad district and assigned (March 2008) the construction work to Uttar Pradesh *Rajkiya Nirman Nigam* (UPRNN) for completion by March 2011.

Scrutiny of the records in the office of the Chief Medical Superintendent (CMS), Faizabad revealed (November 2013) that the Government released ₹ 51.34 crore to UPRNN during 2008-14. In June 2008, UPRNN commenced the construction work. However, the construction work on the ward block was not commenced on the site earmarked for it due to local dispute. As a result, the outlay plan was revised and approved (May 2011) and a direction was issued to complete the construction work by March 2012. Despite the instruction, the work was incomplete as of November 2014.

In February 2010, the Government accorded administrative and financial sanction (₹ 6.19 crore) for purchase of equipment and released ₹ 5.81 crore. By this time (February 2010), 51 *per cent* of the construction works were complete. Without taking into account the fact that the building construction work was incomplete, CMS, Faizabad invited tender for purchase of equipment and placed (February and March 2010) the supply orders for equipment costing ₹ 4.40 crore. The equipment[89] and other items were supplied during March 2010 and ₹ 4.40 crore was paid (April 2010) to the suppliers. However, as the construction work of the hospital building was incomplete, the equipment were not installed and were lying in stores even after four years, as of June 2014. UPRNN had completed 80 *per cent* of the construction works at ₹ 51.34 crore (as of November2014).

Thus, not only the construction of the hospital building was incomplete (₹ 51.34 crore), even after over three years of scheduled date of completion, the decision of the Government for procurement of equipment (₹ 4.40 crore), without ensuring completion of the hospital building in Faizabad district, was injudicious.

During discussion in November 2014, the Government accepted the facts & figures and the audit observations.

[88] G.O. no. 412/5-1-08-5(7)/08 dated 28 March 2008 for ₹ 33.68 crore.
[89] There were two suppliers and number of items: 232 (equipment & others).

REVENUE DEPARTMENT

3.4.5 Unfruitful Expenditure

Due to non-sanction of revised estimate, a hostel for trainees was incomplete (October 2014) after five years of due date of its completion resulting in unfruitful expenditure of ₹ 4.16 crore. The objective of providing lodging facilities to the trainees has also been defeated.

With a view to provide lodging facilities to the trainees[90] of the Revenue Department, ₹ 4.16 crore was sanctioned (March 2008) for construction of a hostel[91] in the premises of the *Raja Todarmal Sarvekshan Evam Bhulekh Prashikshan Sansthan*, Hardoi (*Sansthan*) under a centrally sponsored scheme[92]. The construction works comprised hostel and residential buildings[93] and other works[94] including furnishing of the building. The construction works were assigned (March 2008) to UP *Jal Nigam* for completion by August 2009. The amount, ₹ 4.16 crore was drawn (March 2008) from the treasury at Lucknow and deposited (March 2008) in Personal Ledger Account (PLA) of the District Rural Development Agency, Lucknow.

Scrutiny of the records of the office of the District Magistrate, Hardoi revealed (January 2014) that the drawl of ₹ 4.16 crore from the aforesaid PLA was sanctioned (June 2008) by the Government of UP (GoUP) and the amount was made available (August 2008) to UP *Jal Nigam* for construction of the proposed hostel. UP Jal Nigam commenced the construction work in August 2008. However, due to slow pace of work, UP *Jal Nigam* completed the hostel and residential buildings in the premises of the *Sansthan* only in October 2012 at ₹ 4.16 crore. The remaining works (electric fittings, sanitary fittings, railing work, boundary wall, road, street lightening and furnishing of the building) were incomplete (October 2014). To complete the remaining work, UP *Jal Nigam* submitted (November 2012) a revised estimate of ₹ 8.60 crore to the GoUP which, however, was pending for sanction, as of October 2014, mainly on the ground that the revised estimate was twice the amount of original estimate and contained changes in the prescribed specifications (without justification) etc.

Thus, due to non-sanction of revised estimate, a hostel for the trainees in the premises of the *Sansthan* was incomplete as of October 2014 even after five years of due date of its completion, rendering ₹ 4.16 crore incurred on it unfruitful. Besides, the objective of providing lodging facilities to the trainees of the *Sansthan* was not achieved.

During discussion (November 2014), the Government assured that the reply shall be furnished at the earliest possible and effective action shall be taken to complete the work.

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[90] Revenue Inspectors, *Naib Tehsildars,* Officers etc. of the Revenue Department.
[91] 100 trainees.
[92] Strengthening of Revenue Administration and Updation of Land Record.
[93] One number residence of type-V and two number residences of type-III.
[94] Construction of roads, boundary wall and playground, street lights, electrification etc.

SPORTS DEPARTMENT

3.4.6 Unfruitful expenditure

Rupees 4.41 crore, spent on the construction of a swimming pool complex in the sports stadium of Siddharth Nagar, was rendered unfruitful due to improper planning, defeating the objective of providing swimming pool facilities to the targeted athletes.

With a view to provide swimming pool facilities to the people for developing talents in the field of swimming, the Government sanctioned (February 2009) ₹ 5.03 crore for construction of a swimming pool complex in the sports stadium of Siddharth Nagar. The construction works, comprising 11 works[95] were allotted (February 2009) to the Uttar Pradesh *Jal Nigam (Nigam)* for completion by June 2011.

Scrutiny of the records of the office of the District Sports Officer, Siddharth Nagar and further information collected revealed (December 2013 and March 2014 respectively) that the Government accorded (February 2009) administrative approval of ₹ 5.03 crore to the proposal (May 2008) made by the Director, Sports, Uttar Pradesh, Lucknow for construction of swimming pool complex at Siddharth Nagar. The Government made the site available to the Nigam in June 2009. In July 2009, the Director, accorded technical approval to the layout plan of the swimming pool complex for ₹ 5.27 crore. The Government released (2009-13) ₹ 5.03 crore[96] to the *Nigam*.

The *Nigam* commenced the construction works in June 2009. However, at the time of on-the-spot-inspection (July 2009), the Director, Sports observed that the existing athletic tracks in the stadium might be damaged due to the design of layout plan and accordingly instructed (August 2009) the *Nigam* to stop the construction work. The *Nigam* stopped (August 2009) the work but re-started it in December 2009 after the approval (December 2009) of the modified plan layout of the swimming pool complex as per the decision taken in the meeting held (November 2009) under the chairmanship of the Secretary, Sports. However, despite availability of funds, works were incomplete (November 2014), due to slow pace of work, even after more than three years of the schedule date of completion (June 2011). A sum of ₹ 4.41 crore had been spent by September 2013. In the meantime, the *Nigam* had submitted (December 2012) a revised estimate of ₹ 5.61 crore which was pending with the Director, Sports, Uttar Pradesh, Lucknow (November 2014) for approval. Thus, ₹ 4.41 crore, spent on the construction of a swimming pool complex in the sports stadium of Siddharth Nagar, was rendered unfruitful. Besides, the objective of providing swimming pool facilities to the athletes was not achieved.

[95] Swimming pool, learning pool, balancing tank, big pavilion, small pavilion, tubewell and pump house, plant room, rain harvesting, flood-lightning, installation of 50 KVA Gen set and site development.

[96] August 2009: ₹ 35.20 lakh, September 2010: ₹ 4.80 lakh, March 2010: ₹ 433.28 lakh and September 2012: ₹ 29.52 lakh.

In reply, the Government stated (July 2014) that the estimate shall not be revised and the work will be completed soon. However, during discussion (November 2014), the Government admitted the facts and figures and stated that work will be completed by March 2015 after approval of the revised estimate. Fact remains that the objective of providing swimming pool facilities to the targeted athletes was not achieved.

3.4.7 Improper planning

Due to improper planning of the truss roofing of VIP pavilion (estimated cost: ₹ 26.18 crore), the Green Park Stadium, Kanpur was deprived of the national/international day-night matches.

During 1999-2001, the Government built towers for floodlights at ₹ 6.56 crore to facilitate day-night national/international cricket matches in the Green Park Stadium, Kanpur.

In August 2009, the Government sanctioned ₹ 26.18 crore[97] for construction of a VIP pavilion with truss roofing[98] and assigned (July 2008) the construction works to the Uttar Pradesh Housing Development Board (UPHDB) for completion by December 2012.

Scrutiny of the records of the office of the Deputy Director (DD), Regional Sports Office, Kanpur revealed (May 2013) that ₹ 26.18 crore[99] was made available to UPHDB. UPHDB prepared the design of the truss roofing without considering the location of the aforesaid pavilion which would obstruct light from the existing flood light towers. Even before the technical approval was accorded, UPHDB commenced (March 2010) the construction works. As a result, during a day-night cricket match organised in the stadium in March 2013, the floodlights on the ground was obstructed by the truss roofing of the pavilion. In the meantime, DD, Regional Sports Office, Kanpur brought (March 2013) this issue to the notice of the Executive Engineer, UPHDB. The Executive Engineer, UPHDB intimated (April 2013) that the design of the truss roofing was approved (January 2010) by DD, Regional Sports Office, Kanpur and also that the construction works were supervised by the Sports Department and an officer nominated by the District Magistrate, Kanpur. However, the construction of the VIP pavilion with truss roofing continued and UPHDB completed it and handed over to the department in November 2013 at ₹ 26.18 crore.

Thus, the stadium was deprived of the national/international day-night matches and the revenue/earning for them due to improper design of the truss roof resulting in obstruction of light from the existing flood light towers.

In reply in May 2013, DD, Regional Sports, Kanpur stated that the action was being taken to shift the tower of the floodlights. However, in June 2014, DD,

[97] Revised in November 2012 due to cost escalation.
[98] Roofs made up of metals and tied very tightly so that they cannot move.
[99] 2009-10: ₹ 1.60 crore, 2010-11: ₹ 5.00 crore, 2011-12: ₹ 2.77 crore, 2012-13: ₹ 14.00 crore and 2013-14: ₹ 2.81 crore.

Regional Sports, Kanpur intimated that no estimate has been prepared as national/international day-night matches were not being organised.

During discussion (December 2014), the Government accepted the facts and figures and assured to look into the matter and to apprise the results to audit.

IRRIGATION & WATER RESOURCES DEPARTMENT

3.4.8 Unfruitful expenditure

Non-synchronization and commencement of construction work of Lower Rohini Dam without obtaining the Government of India's approval, under the Forest Conservation Act, led to unfruitful expenditure of ₹ 157.80 crore.

Para 4.4 of Chapter 4 of the Forest Conservation Act, 1980 (Act) stipulates that in case construction work involves forest land in some stretches, the work on even non-forest land should not be started unless sanction for the use of forest land for non-forest purposes is obtained from the Government of India (GoI). Para-378 of Financial Hand Book Volume-VI also provides that no work should be commenced on a land unless it has been duly made over by the responsible civil officers.

Scrutiny of the records (January 2014) of the Executive Engineer, Irrigation Construction Division-III, Lalitpur (EE) revealed that for providing irrigation facility to 1900 hectare agricultural land in Lalitpur district, the Government accorded (February 2008) administrative approval (AA) for construction of Lower Rohini Dam (Earthen Dam) on Rohini River in *Tahsil Mahroni* for ₹ 60.93 crore. The project was revised in June 2010 due to increase in quantum of work, rates of material and labour and inclusion of cost of rehabilitation work by Expenditure Finance Committee (EFC) to ₹ 174.26 crore. The administrative approval and financial sanction (FS) for the revised cost was accorded in May 2011 by the Government. The EFC, while according approval to the revised project, had directed that the project must be completed by March 2012.

It was observed that 693.14 hectares[100] land was required for the project including 32.315 hectares of forest land, for which permission from GoI was necessary, as envisaged in the Act. However, it was noticed that the construction work was started in 2008-09 without obtaining the requisite approval of GoI for use of forest land for non-forest purposes and acquisition of required land in violation of the provisions of the Act and financial rules. A sum of ₹ 157.80 crore was spent on the project till November 2014 while 238.96 hectare land which included 32.315 hectare of forest land, was yet to be acquired (November 2014). Even the proposal for transfer of Forest Land for non-forest purpose was sent to Social Forestry Division, Lalitpur belatedly i.e. in June 2010. The sanction for the use of forest land for non-forest purpose was not granted by the GoI till November 2014 and the project remained

[100] Submerged area:603.262 hectare, Canal: 82.704 hectare and Rehabilitation: 7.179 hectare.

incomplete even after the lapse of two years and 8 months from its scheduled date of completion rendering the expenditure of ₹ 157.80 crore[101] incurred till November 2014 unfruitful.

In reply, the division stated (November 2014) that proposal for transfer of forest land for non-forest purpose was sent to Social Forestry Division, Lalitpur in June 2010 which was in correspondence[102] stage and efforts were being made for transfer of land. The reply confirms that the work on the project was commenced in violation of the Act and financial rules which not only led to non-completion of the project on scheduled time but also rendered the expenditure of ₹ 157.80 crore unfruitful.

The Government, during discussion (November 2014), while accepting the facts and figures, stated that efforts were being made to acquire the forest land.

Thus, commencement of the work of Lower Rohini Dam Project without obtaining sanction for use of forest land from GoI and acquiring required land, was in violation of the Act and financial rules which had resulted in unfruitful expenditure of ₹ 157.80 crore as of November 2014.

MINOR IRRIGATION DEPARTMENT

3.4.9 Unfruitful Expenditure of ₹ 3.03 crore

Due to delay in ascertaining the feasibility of recharge pits, constructed under Bundelkhand Package, in Banda and Hamirpur districts, ₹ 3.03 crore spent on their construction during 2010-11 to 2012-13 was rendered unfruitful.

The Government of Uttar Pradesh (GoUP) vide order No. 1973/62-2-2010-2/2 (47)/ 08 T.C. *Laghu Sinchai Evam Gramin Abhiyantran Seva Anubhag*-2 Lucknow dated 11 May 2010 assigned the work of dugwell recharge in the wells, under Bundelkhand Package, to the Minor Irrigation Department, for which administrative and financial sanction of ₹ 300 crore was accorded (August 2010). The guidelines issued (May 2010) for Bundelkhand package specifically stated that dugwell recharge work would be carried out only on those wells which have been deepened/renovated. The scheme of construction of dugwell recharge was aimed at increasing the irrigation potential by improving the ground water situation.

Furthermore, the technical expert of National Rainfed Area Authority (NRAA) constituted under Planning Commission of India advised (November 2010) that in districts of Banda and Hamirpur with large alluvial plains, deepening of wells and recharge pits might not be useful because of danger of well collapse during deepening as well as its utility for irrigation as farmers were going for tube wells.

[101] Head Works ₹ 106.33 crore + Main Canal and branches ₹ 35.01 crore + Other Items ₹ 16.46 crore = ₹ 157.80 crore.
[102] Dated: 05.07.2010, 01.09.2010, 21.09.2010, 25.02.2011, 17.03.2012, 09.01.2014, 01.02.2014 & 03.02.2014.

Scrutiny of the records of the Executive Engineer (EE), Minor Irrigation Division (MI), Banda (March 2013) and EE, MI, Hamirpur (May 2014) revealed that against the provision of guidelines, 766 and 910 recharge pits were constructed between November 2010 and March 2013 after spending ₹ 1.67 crore and ₹ 1.36 crore respectively without ensuring deepening/ renovation of existing wells. As a result, there was no increase in irrigation potential.

On this being pointed out in audit, the EE, MI, Banda accepted that as deepening of wells was impractical, irrigation capacity did not increase and stated that recharge pits constructed in the first phase were completed to finalise the scheme and these were useful for storage of rain water and increasing the ground water level. The EE, MI, Hamirpur replied that the work of dugwell recharge and renovation/deepening of wells were separate works and utility of one did not depend on the other. Replies were not acceptable as the guidelines specifically provided that deepening/renovation of wells was a pre-requisite before carrying out the work of recharge pits. Further, the Government also directed (May 2012) that no recharge pits would be constructed in those districts where deepening work was not to be carried out which established that deepening of wells and construction of recharge pits were not separate works. Moreover, Evaluation study conducted by the State Planning Institute, Uttar Pradesh, Lucknow in 2013-14 also confirmed that there was no utility of these recharge pits.

Thus, non-adherence to the guidelines and delayed response of the Government on the recommendations of technical expert on construction of recharge pits in these two districts rendered the expenditure of ₹ 3.03 crore unfruitful.

The Government, during discussion (November 2014), while accepting the facts and figures, assured that necessary action would be taken.

PUBLIC WORKS DEPARTMENT

3.4.10 Unfruitful expenditure

Non-completion of Amethi By-Pass (ABP) road, even after eleven years of its sanction, rendered the expenditure of ₹ 2.02 crore unfruitful.

Paragraph 378 of Financial Hand-book Volume-VI stipulates that no work should be commenced on land which has not been duly made over by the responsible Civil Officer.

Scrutiny of the records (February/March 2013) and further information collected (March 2014) from the office of the Executive Engineer, Provincial Division, Public Works Department, Amethi (EE) revealed that for providing immediate relief from traffic congestion in Amethi town area, due to plying of heavy traffic, the Government accorded (August 2003) administrative and financial sanction of ₹ 2.42 crore from the State Contingency Fund for construction of 5.80 km long two-lane Amethi By-Pass (ABP) road.

The Chief Engineer, Faizabad Zone, Faizabad (CE) accorded (March 2004) technical sanction to the detailed estimate for ABP road for ₹ 2.42 crore, which contained the provision of 32 cm. crust thickness against the required thickness of 67 cm. A Contract Bond No. 06/SE FZB/03-04 for ₹ 2.68 crore was executed by Superintending Engineer, Faizabad Circle, Faizabad for the construction of ABP road with the stipulated completion schedule of September 2005.

Further scrutiny revealed that the work of ABP road commenced in March 2004 without ensuring the availability of required land for the length of 5.80 km. as the land pertaining to km. 2 to 5.80 only was available. However, the land, for the remaining stretch (km 0 to 2) was made available later in April 2006 i.e. after the stipulated date of completion of work. The contractor completed (March 2007) the construction of the stretch of 3.80 km and executed some earth work (1.60 km length) in part stretches in 0 to 2 km till March 2007. As the land for the remaining portion of the road from 0 to 2 km was made available only after the completion schedule, the contractor demanded revision of rates on the ground of increase in rates of material and labour. The department finalized the contract (July 2010) on the basis of work executed up-to March 2007. Expenditure of ₹ 2.02 crore was incurred on the incomplete construction of ABP road as of October 2014.

It was noticed that the partly constructed ABP road was extensively damaged due to provision of inadequate crust of 32 cm against the designed pavement crust of 67 cm. The fact of sub optimal thickness of the crust was also brought to the notice of the EE by the contractor during execution of work. However, a revised proposal of 67 cm crust for construction of remaining portion of km 0 to 2 including aggregate drain for the constructed portion, was sent (July 2011) to the High Level Technical Committee for approval, which was still (October 2014) awaited.

On this being pointed out in audit, EE stated (March 2013 and March 2014) that the revised estimate would be sent to the Government after the approval of High Level Technical Committee to the revised proposal. The reply was not acceptable as in contravention of financial rules, the work was taken up without ensuring the availability of required land. Further, construction of ABP road sanctioned under State Contingency Fund failed to serve the purpose of urgent relief from traffic congestion in Amethi town area as both the ends are yet to be connected (October 2014).

Thus, due to partial completion of ABP road in 3.80 km stretch against the sanctioned length of 5.80 km, that too with deficient crust thickness which led to premature damage to the road, the intended objective of providing relief from traffic congestion in Amethi town area was not achieved, rendering the expenditure of ₹ 2.02 crore, incurred on this road, unfruitful. Further, sanction of the work and providing funds from the Contingency Fund was also not justified, as the work was incomplete even after more than eleven years of sanction.

During discussion (November 2014), while accepting the facts and figures, the Government stated that the work remained incomplete due to non-acquisition of the required land before commencement of the work. The Government also assured to inquire into the matter and take required action to complete the work at the earliest.

3.4.11 Unfruitful expenditure of ₹ 5.24 crore

Construction of bridge, approach road and additional approach road without conducting hydrological study viz. behaviour of the Kho river, led to unfruitful expenditure of ₹ 5.24 crore.

According to Indian Road Congress (IRC) specification,[103] a reliable assessment of the flood discharge and of the corresponding water levels are the basics for a proper design of the bridge and its approaches. Scrutiny of the records (December 2013) of the Executive Engineer, Construction Division II, Public Works Department (PWD), Nazibabad, Bijnor (EE) revealed that the Government accorded (July 2008) administrative approval and financial sanction of ₹ 4.38 crore[104] for the construction of the bridge, approach road, additional approach road on the river Kho along *Sarangwala* village in district Bijnore. The Uttar Pradesh State Bridge Corporation (UPSBC) was responsible for construction of the bridge[105] for ₹ 3.36 crore and Construction Division II, PWD (Division) was to execute the work of approach road and additional approach road on both sides of the bridge for ₹ 1.02 crore. Chief Engineer, Moradabad Zone, Moradabad (CE) accorded technical sanction for the work of approach road and additional approach road in February 2010.

UPSBC[106] conducted the survey work of the bridge and proposed three[107] options for alignment of the bridge. The Site Selection Committee (SSC)[108] comprising members of UPSBC and PWD finalised (April 2009) one of the three proposed alignments for construction of bridge without assessing flood discharge/flood flow velocities, flood flow pattern and corresponding water levels of the river, in violation of IRC norms.

The construction of the bridge and approach roads was taken up by the UPSBC and the Construction Division II, PWD, Najibabad, Bijnore, respectively. But, when the construction of the bridge was under progress, due to flood (September 2010), the river changed its course towards left side (*Sarangwala* side) and damaged the works of approach roads executed towards both side. EE requested (December 2010) Civil Engineering Department of Indian Institute of Technology, Roorkee (IIT) to carry out hydrological study of the river. IIT Roorkee submitted (April 2011) its report to Construction Division II, PWD, Najibabad, Bijnore and recommended

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[103] Paragraph 5.3.7 of IRC:SP: 54-2000.
[104] Cost of bridge: ₹ 3.36 crore and cost of approach road, additional approach road work: ₹ 1.02 crore.
[105] Length of bridge was 179.30 metre.
[106] Amroha unit.
[107] Option-1 : alignment of bridge is perpendicular along the course of river connecting both the side directly; Option-2: Alignment of bridge is in upstream where river eroding towards village Sarangwala; Option-3: Alignment of bridge is in downstream where the course of river spreads.
[108] Comprised three members-1. SE, Rampur circle, PWD, Rampur; 2. General Manager, Bareilly/Moradabad, UPSBC, Bareilly; and 3. Chief Project Manager (Design), UPSBC, Lucknow.

construction of guide bund and causeway to guide the river course back towards the bridge.

The department did not act promptly on the recommendations of IIT Roorkee. Meanwhile, UPSBC completed the construction of bridge in March 2012 for ₹ 4.34 crore and the division spent (March 2012) ₹ 90 lakh on construction of approach road/additional approach road. CE requested (October 2012) to Chief Engineer (Bridge), PWD, Lucknow for constituting High Power Committee to inspect the site and recommend measures to complete the work. Further, during the flood of 2013-14, the river again changed its course and was flowing 200-250 metre away from the constructed bridge. CE sent belatedly (March 2013) a revised estimate of ₹ 12.33 crore, incorporating the recommendations of IIT Roorkee, to UPSBC who forwarded (November 2013) it to E-in-C, PWD. The estimate of ₹ 12.42 crore as revised by UPSBC and re-revised for ₹ 12.65 crore by E-in-C, PWD was submitted (January 2014) to the Government and was pending for sanction as of October 2014.

It was evident that the alignment finalised by SSC was based on inadequate survey *viz.* without a reliable assessment of flood discharge and of the corresponding water levels *etc.* of the river Kho, which resulted in frequent changes in the course of the river. This led to unfruitful expenditure of ₹ 5.24 crore on the construction of bridge, approach road and additional approach road, as the constructed bridge was located in a dry place without any use to public.

On this being pointed out in audit (December 2013), EE stated that the work was started after joint study of UPSBC and PWD. The reply was not acceptable as the site for the construction of the bridge was finalised by SSC comprising UPSBC and PWD, without conducting the required assessment of flood discharge/flood flow velocities, flood flow pattern and the corresponding water levels of the river *i.e.* hydrological study.

During discussion (November 2014), while accepting the facts and figures, Government assured that the necessary action would be taken at the earliest to make the constructed bridge useful.

3.4.12 Unfruitful expenditure

Non-completion of construction of by-pass road alongwith the construction of a bridge with its approaches, even after a lapse of six years, due to non-synchronisation of these works, resulted in unfruitful expenditure of ₹ 121.34 crore.

As per Engineer-in-chief's directive (August 2005), the construction of bridge, approaches *etc.* may be synchronised in such a manner that the intended benefit is provided to the public, immediately after its completion.

Scrutiny of the records (January 2013) of Executive Engineer, Provincial Division, Banda (EE) and further information collected (May 2014) revealed

that with a view to divert the heavy traffic for relief from traffic congestion and prevent accidents[109] in Banda city, the Government sanctioned (October 2007) the construction of 16.500 km long two-lane by-pass road for ₹ 40.01 crore. The by-pass road was to emerge from km 209 of National Highway (NH) - 76 and was to terminate in *Banda-Naraini-Kalinjer* road after crossing the *Ken* river at km 2.680 of the proposed by-pass road. Chief Engineer, Jhansi Zone (CE) accorded (December 2007) technical sanction (TS) to the detailed estimate of the work. In view of traffic density in Banda city, Engineer-in-Chief decided (July 2008) to increase the two lane by-pass road to four lane by-pass road. Accordingly, the Government accorded (December 2008) revised sanction of ₹ 73.98 crore for 18.600 km length and CE accorded (February 2009) revised TS for the same amount. Superintending Engineer, Banda Circle (SE) executed two contract bonds[110] for execution of the work of by-pass road with the scheduled target of completion as July 2010.

Further, the Government sanctioned (August 2008) the construction of 479.80 metre long bridge over *Ken* river with 400 metre approach roads for ₹ 30.57 crore[111]. The works of approach roads and bridge were to be executed by Public Works Department and Uttar Pradesh Bridge Corporation Limited respectively. Two contract bonds[112] were executed (July 2010) by SE for construction of 200 metre long approach roads on each side of the proposed bridge.

Further scrutiny revealed that the construction work of bridge and approach roads was not synchronised with the construction work of by-pass road. Moreover, the required land for the construction of by-pass road was not acquired (300 metre) in km 17.800 to km 18.100. We observed that physical progress of the by-pass road was only 85 *per cent* in non-continuous chainages[113], of the total sanctioned length 18.600 km, as of October 2014, despite utilising the total sanctioned cost of ₹ 73.98 crore. Further, the progress of construction of bridge was 62 *per cent*[114] as of October 2014 even after incurring an expenditure of ₹ 39.55 crore, almost 74 *per cent* in excess against the sanctioned cost of ₹ 22.76 crore. The progress of construction of approach road on both sides of the bridge was also only 45 *per cent* even after incurring expenditure of ₹ 7.81 crore as of October 2014. Re-revision of the estimate of by-pass road was not proposed (October 2014), however, in the case of bridge (₹ 64.74 crore) and its approaches (₹ 14.11 crore), revised estimate was sent to the Government for approval in May 2014, the sanction of which is awaited as of October 2014. The construction work of bridge was stopped (since March 2012). Thus, the expenditure of ₹ 121.34 crore incurred

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[109] Accidents by heavy vehicles: 78, Deaths: 59 and Injuries: 77 during the period 2010-11 to 2014-15 (up to August 2014).

[110] 20/SE/2007-08 dt 31-12-2007 (Date of commencement) at a cost of ₹ 34,24,80,091.00 and 03/SE/2008-09 dt 04-08-2009 (Date of commencement) at a cost of ₹ 21,43,29,796.00.

[111] ₹ 780.96 lakh for approach road on both sides and ₹ 2,276.30 lakh for the bridge work, on river Ken.

[112] 20/SE/2010-11 dt 01-07-2010 at a cost of ₹ 94,72,705.00 and 21/SE/2010-11 dt 01-07-2010 at a cost of ₹ 94,67,959.00.

[113] Work upto SDBC level – km 0.000 to 15.350, km 15.450 to 16.700; Culvert and Earth work level – km 15.350 to 15.450, 16.700 to 16.860, 16.860 to 16.960, 16.960 to 17.800 and km 18.100 to 18.600; No work has been carried out till date in the chainage km 17.800 to 18.100 for want of required land.

[114] Foundation work 40 *per cent* + sub-structure 09 *per cent* + super structure 13 *per cent* = 62 *per cent*.

on by-pass road (₹ 73.98 crore), bridge (₹ 39.55 crore) and approach roads (₹ 7.81 crore) was unfruitful as the by-pass road alongwith bridge and its approaches were lying incomplete even after four years from the scheduled date of completion. This resulted in non-achievement of intended objective of diverting the heavy traffic for relief from traffic congestion and preventing the accidents in Banda city.

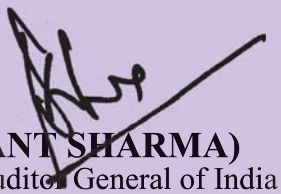
During discussion (November 2014), while accepting facts and figures, the Government assured to expedite the acquisition of remaining land and coordination with Railway department for construction of level crossing/ Railway Over Bridge for early completion of by-pass road. The fact remains that due to non-completion of by-pass road, intended objective remained unachieved.



(MUKESH P SINGH)
Principal Accountant General
(General & Social Sector Audit)
Uttar Pradesh

ALLAHABAD
THE 21 JAN 2015

COUNTERSIGNED



(SHASHI KANT SHARMA)
Comptroller and Auditor General of India

NEW DELHI
THE 23 JAN 2015

APPENDICES

Appendix 2.1.1

Details showing categorisation of districts prone to flood

(Reference: Paragraph no. 2.1.1; Page 8)

Hyper Sensitive Districts	Sensitive Districts
Ambedkar Nagar, Azamgarh, Bahraich, Ballia, Balrampur, Barabanki, Basti, Budaun, Deoria, Faizabad, Farrukhabad, Gonda, Gorakhpur, Kasganj, Kushinagar, Lakhimpur Kheri, Maharajganj. Mau, Pilibheet, Sant Kabir Nagar, Shravasti, Siddharth Nagar, and Sitapur.	**1st Preference:** Banda, Bareilly, Bijnor, Bulandshahar, Gautam Buddha Nagar, Ghazipur, Lucknow, Muzaffarnagar, Saharanpur, Shamli and Unnao.
	Total 11 Districts
	2nd Preference: Aligarh, Hardoi Rampur and Shahjahanpur.
Total 23 Districts	**Total 04 Districts**

(Source: Information provided by E-in-C).

Appendix 2.1.2

Losses/damages occurred in the State due to floods during 2009-13

(Reference: Paragraph no. 2.1.1; Page 9)

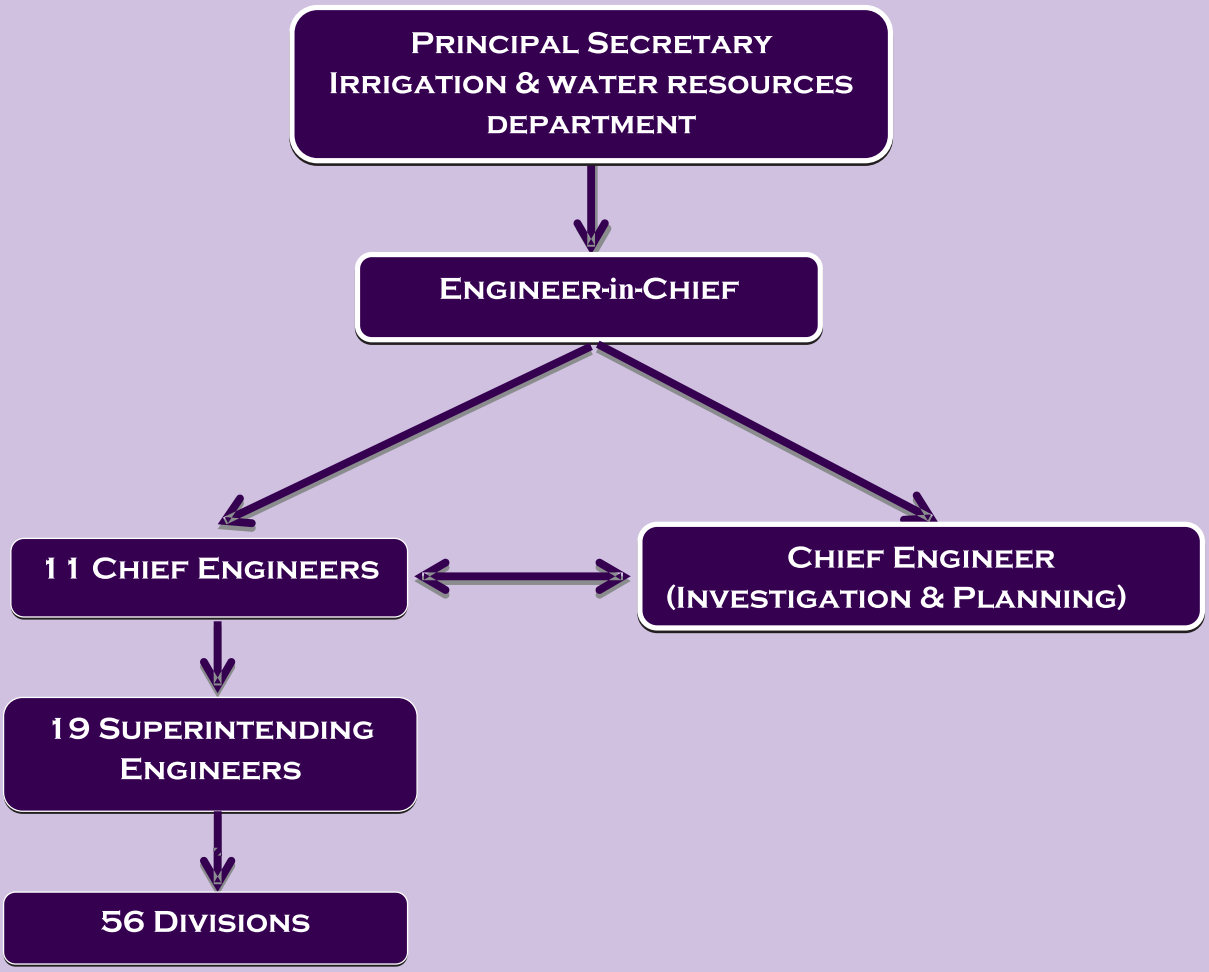
Year	No. of districts affected	Population affected (in lakh)	No. of villages affected	No. of damaged houses (in lakh)	No. of lives lost (in number)	No. of animals lost (in number)	Cost of losses (₹ in crore)
2009	15	20.38	1,712	0.04	35	90	129.30
2010	44	53.76	6,819	1.19	118	714	1,013.78
2011	36	23.06	3,587	0.48	729	249	1,438.44
2012	15	6.835	1,118	0.06	105	70	117.87
2013	40	35.44	5,785	0.80	380	550	3,259.53
Total	**150**	**139.475**	**19,021**	**2.57**	**1,367**	**1,673**	**5,958.92**

(Source: Information provided by E-in-C).

Appendix 2.1.3

Organogram

(Reference: Paragraph no. 2.1.3; Page 9)



Appendix 2.1.4

Details of funds received and expenditure thereagainst under SDRF during 2009-14

(Reference: Paragraph no. 2.1.7.1 & 2.1.7.2; Page 11 & 13)

(₹ in lakh)

Details	Budaun	Bareilly	Gautam Buddha Nagar	Gonda	Gorakhpur			Kushinagar	Lakhimpur Kheri	Muzaffarnagar	Siddharth Nagar		Total
					Flood-II	Flood	Drainage Division				Irrigation Construction Division	Drainage Division	
2009-10													
Opening balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total fund available	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	47.86	0.00	0.00	552.52	600.38
Expenditure	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	47.86	0.00	0.00	552.52	600.38
Closing balance (*per cent* to total fund available)	0.00 (0)	0.00 (0)	0.00 (0)	0.00 (0)	0.00 (0)	0.00 (0)	0.00 (0)	0.00 (0)	0.00 (0)	0.00 (0)	0.00 (0)	0.00 (0)	0.00
2010-11													
Opening balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Total fund available	108.74	103.54	109.70	1,078.64	96.24	106.23	189.25	0.00	2,509.02	423.00	213.34	802.58	5,740.28
Expenditure	108.74	103.54	59.34	1,078.64	96.24	106.23	189.25	0.00	2,509.02	423.00	213.34	802.58	5,689.92
Closing balance (*per cent* to total fund available)	0.00 (0)	0.00 (0)	50.36 (46)	0.00 (0)	0.00 (0)	0.00 (0)	0.00 (0)	0.00 (0)	0.00 (0)	0.00 (0)	0.00 (0)	0.00 (0)	50.36
2011-12													
Opening balance	0.00	0.00	50.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50.36
Total fund available	617.63	90.33	217.10	901.17	90.32	130.21	42.00	78.36	0.00	1,363.93	630.04	1,227.62	5,388.71
Expenditure	615.49	90.33	109.70	893.03	85.68	130.21	42.00	78.36	0.00	1,363.93	630.04	1,227.62	5,266.39
Closing balance (*per cent* to total fund available)	2.14 (0)	0.00 (0)	107.40 (51)	8.14 (01)	4.64 (05)	0.00 (0)	0.00 (0)	0.00 (0)	0.00 (0)	0.00 (0)	0.00 (0)	0.00 (0)	122.32
2012-13													
Opening balance	0.00	0.00	107.40	8.14	4.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	120.18
Total fund available	252.05	0.00	107.40	150.93	129.24	351.71	440.37	0.00	0.00	52.60	1,169.28	5,000.18	7,653.76
Expenditure	252.05	0.00	107.40	150.93	129.24	325.71	440.37	0.00	0.00	52.60	1,169.28	5,000.18	7,627.76
Closing balance (*per cent* to total fund available)	0.00 (0)	0.00 (0)	0.00 (0)	0.00 (0)	0.00 (0)	26.00 (08)	0.00 (0)	0.00 (0)	0.00 (0)	0.00 (0)	0.00 (0)	0.00 (0)	26.00
2013-14													
Opening balance	0.00	0.00	0.00	0.00	0.00	26.00	0.00	0.00	0.00	0.00	0.00	0.00	26.00
Total fund available	722.51	19.52	0.00	284.11	88.36	202.04	252.88	43.83	21.76	176.03	545.75	0.00	2,356.79
Expenditure	244.28	19.52	0.00	284.11	88.36	26.00	28.85	21.92	21.76	176.03	545.75	0.00	1,456.58
Closing balance (*per cent* to total fund available)	478.23 (66)	0.00 (0)	0.00 (0)	0.00 (0)	0.00 (0)	176.04 (87)	224.03 (88)	21.91 (50)	0.00 (0)	0.00 (0)	0.00 (0)	0.00 (0)	900.21

(Source: Information provided by divisions)

Appendix 2.1.5

Details showing allotment and expenditure thereagainst under Major Head-2711

(Reference: Paragraph no. 2.1.7.1 ; Page 11)

(₹ in lakh)

Name of the District & Division	2009-10		2010-11		2011-12		2012-13		2013-14		Total	
	Allotment	Expenditure	Allotment	Expenditure	Allotment	Expenditure	Allotment	Expenditure	Allotment	Expenditure	Allotment	Expenditure
Bareilly:												
Flood Division	34.00	34.00	30.00	30.00	89.50	89.50	65.00	65.00	50.00	50.00	268.50	268.50
Budaun:												
Flood Division	70.00	70.00	84.00	84.00	211.00	211.00	315.00	315.00	198.00	198.00	878.00	878.00
Gautam Buddha Nagar:												
I.C.D., Ghaziabad	12.00	12.00	80.00	80.00	78.00	78.00	100.00	100.00	91.00	91.00	361.00	361.00
Gonda:												
Flood Division	130.00	130.00	193.75	193.75	147.00	147.00	220.00	220.00	145.00	144.97	835.75	835.72
Gorakhpur:												
Flood Division	120.56	120.56	105.04	105.04	207.40	207.40	125.00	125.00	113.70	111.20	671.70	669.20
Flood Division-II	65.00	65.00	150.57	150.57	195.22	195.22	301.00	301.00	72.50	65.00	784.29	776.79
Drainage Division	85.00	85.62	100.00	100.04	76.00	76.99	100.00	98.96	128.50	127.63	489.50	489.24
Kushinagar:												
Flood Division	25.00	25.00	59.00	59.00	230.17	230.17	172.00	172.00	211.00	211.00	697.17	697.17
Lakhimpur Kheri:												
Flood Division	35.20	35.20	37.00	37.00	19.52	19.52	135.00	100.00	85.00	85.00	311.72	276.72
Muzaffarnagar:												
Drainage Division	296.05	296.48	123.50	123.46	120.00	119.33	315.00	314.96	215.00	214.99	1,069.55	1,069.22
Siddharth Nagar:												
Drainage Division	36.20	36.20	135.70	135.70	87.72	87.72	130.00	130.00	118.50	118.50	508.12	508.12
I.C.D.	46.80	46.80	105.00	105.00	98.00	98.00	130.00	130.00	64.00	64.00	443.80	443.80

(Source: Information provided by divisions)

Appendix 2.1.6

Details showing provision and expenditure thereagainst during 2009-14

(Reference: Paragraph no.2.1.7.2; Page 12)

GoI assistance

(₹ in crore)

Year	Budget provision			Expenditure	Savings/surrender
	Central share	State share	Total	Total	
2009-10	169.03	56.35	225.38	214.80	10.58
2010-11	190.11	63.37	253.48	207.52	45.96
2011-12	82.78	27.59	110.37	30.86	79.51
2012-13	--	--	--	--	--
2013-14	208.43	83.27	291.70	103.04	188.66
Total	**650.35**	**230.58**	**880.93**	**556.22**	**324.71**

(Source:Iinformation collected from E-in-C)

Loan from NABARD

(₹ in crore)

Year	Budget provision			Expenditure	Savings/surrender
	Loan from NABARD	State share	Total		
(1)	(2)	(3)	(4)	(5)	(6)
2009-10	386.99	26.69	413.68	311.91	101.77
2010-11	168.18	18.78	186.96	160.97	25.99
2011-12	402.64	54.21	456.85	355.36	101.49
2012-13	14.36	1.95	16.31	3.09	13.22
2013-14	25.10	8.62	33.72	-	33.72
Total	**997.27**	**110.25**	**1,107.52**	**831.33**	**276.19**

(Source: Information collected from E-in-C)

Appendix 2.1.7

Details showing provision and expenditure of sampled divisions

(Reference: Paragraph no.2.1.7.2; Page 12)

(₹ in crore)

Year	Budget provision	Expenditure	Savings/Surrender (col. 2 - col. 3) (*per cent* to col. 2)
(1)	(2)	(3)	(4)
2009-10	154.10	143.56	10.54 (7)
2010-11	211.05	210.71	0.34 (1)
2011-12	172.00	169.81	2.19 (1)
2012-13	242.76	239.95	2.81 (1)
2013-14	146.86	141.34	5.52 (4)
Total	**926.77**	**905.37**	**21.40 (2)**

(Source:Information collected from sampled divisions)

Appendix 2.1.8

Position of outstanding liabilities in the divisions in sampled districts

(Reference: Paragraph no. 2.1.7.3; Page 13)

(₹ in lakh)

Sl. No.	Name of district/division	Liabilities pertained to	Amount
1	**Faizabad**		
	Flood Division	2007-08 to 2011-12	194.70
2	**Gonda**		
	Flood Division	2005-06 to 2011-12	1,696.79
3	**Gorakhpur**		
	Drainage Division	1996-97 to 2012-13	2,438.85
	Flood Division	2007-08 to 2011-12	662.80
	Flood Division-II	1992-93 to 2013-14	235.30
4	**Kushinagar**		
	Flood Division	2009-10 to 2011-12	884.47
5	**Lakhimpur Kheri**		
	Flood Division	2009-10 to 2011-12	4,994.67
6	**Siddharth Nagar**		
	Drainage Division	1997-98 to 2011-12	3,607.15
	Irrigation Construction Division	2007-08 to 2011-12	575.06
		Total	**15,289.79 Say ₹ 152.90 crore**

(Source: Information made available by the divisions in the sampled districts)

Appendix 2.1.9

Details showing diversion of funds for payment of outstanding liabilities

(Reference: Paragraph no.2.1.7.3; Page 13)

(₹ in lakh)

Sl. No.	Name of district/division	Name of work of which allotment was diverted	Period	Details of liabilities cleared	
				Name of item/work	Amount
(1)	(2)	(3)	(4)	(5)	(6)
1	**Gonda**				
	Flood Division	Anti-erosion work from km 35.00 to 36.350 on EBCB	2010-11	Payment of VAT, Income tax, Royalty and TAC recovery related to 2009-10	54.14
		Anti-erosion work from km 16.100 to 17.500 on EBCB	--do--		45.00
		Construction of retired *bundh* between km10.00 and 20.00 on EBCB	2011-12		25.00
		Construction of ring *bundh* between km14.950 and 16.500 on EBCB	--do--		25.00
		Construction of launching apron, porcupine stud between km 11.460 and 11.750 of Rewly Adampur *bundh*	2012-13		60.92
		Anti-erosion work between km 22.775 and 22.900 of EBCB	--do--		14.75
2	**Gorakhpur**				
	Flood Division	Nausarh-Kalani ring *bundh* protection work from km 0.200 to 3.00	2013-14	Payment of contractor's previous years bills related to construction of Aami *bundh*	41.90
		Flood protection work on Malouni *bundh*	2013-14	Payment of contractor's previous years bills related to construction of Aami *bundh*	5.36
3	**Siddharth Nagar**				
	Drainage Division	Flood protection on Karmahana-Bhojpur *bundh* from km 8.500 to 9.00	2013-14	Flood protection works at Sakraur-Bhikharipur ring *bundh*	41.52
				Flood protection works at Tengnahiya Mankot village	67.00
				Total	**380.59 Say ₹ 3.81 crore**

(Source: Information made available by the divisions in the sampled districts).

Appendix 2.1.10

Details of various structural and non-structural measures for flood protection

(Reference: Paragraph no. 2.1.8; Page 14)

Structural measures

Reservoirs

Reservoirs can moderate the intensity and timing of the incoming flood. They store the water during periods of high discharges in the river and release it after the critical high flow condition is over, so as to be ready to receive the next wave.

Detention Basins

Detention basins are usually formed by utilising natural depressions/ swamps and lakes by improving their capacity by constructing circling embankments and providing suitable devices for regulating the release of stored waters.

Embankments

Embankments confine the flood flows and prevent spilling, thereby reducing the damage. The embankments, under serious attack by the major rivers and their tributaries, have to be suitably protected by spurs, pitching and other suitable anti-erosion measures.

Channelisation of Rivers

Channelisation of rivers refers to extensive meandering problems of the rivers, activating navigational channels and training the rivers into their original courses.

Channel Improvement

Channel improvement involves the method of improving the channel by improving the hydraulic conditions of the river channels by desilting, dredging, lining etc., to enable the river to carry its discharges at lower levels or within its banks. Dredging are considered as a component of a package of measures for channel improvement to check the river bank erosion.

Diversion of Flood Waters

Diversion of flood waters takes a part of the flood discharge to another basin or to the same basin downstream of the problem area or to a depression where it could be stored for subsequent release.

Non-structural Measures

Flood Forecasting

It facilitates timely evacuation of the people and shifting of their movable property to safer grounds by having advance warning of incoming flood. The work of flood forecasting and warning is entrusted with the Central Water Commission (CWC). Presently, there are 115 Hydrological and Hydro-meteorological sites being operated by CWC across the state covering all the seven river basins for gauge, discharge, sediment & water quality observations.

Flood Plain Zoning

Flood-plain zoning measures aim at demarcating zones or areas likely to be affected by floods of different magnitudes or frequencies and probability levels, and specify the types of permissible developments in these zones, so that whenever floods actually occur, the damage can be minimised, if not avoided.

Flood Proofing

Flood proofing measures consist of raising villages above pre-determined flood levels and connecting them to nearby roads or high lands.

Appendix 2.1.11

Details showing repetition of works at same/adjacent sites

(Reference: Paragraph no. 2.1.8.4; Page 17)

(₹ in lakh)

Sl. No.	Details of works executed repeatedly			
	Location of work-site	Year	Name of work	Expenditure
(1)	(2)	(3)	(4)	(5)
District-Gonda (Flood Division)				
1	Elgin Bridge Charsari (EBC) *bundh* km 10.00 to 20.00	2009-10	Anti-erosion works on km 15.00 to 18.250	276.41
		2009-10	Restoration of damaged nose of spur at km 11.750	89.31
		2009-10	Restoration of retired *bundh* from km 11.750 to 12.500	101.05
		2009-10	Flood protection work and restoration of *bundh* km 11.750 to 12.500	417.59
		2010-11	Anti-erosion works on km 16.100 to 17.500	539.02
		2010-11	Flood fighting work on km 14.950	15.00
		2010-11	Flood fighting work on km 16.095	14.96
		2011-12	Repair/restoration of 10 no. dampener between km 14.945 to 16.950	57.79
		2011-12	Anti-erosion works on km 16.550	24.29
		2011-12	Construction of retired *bundh* km 10.00 to 20.00	565.99
		2012-13	Anti-erosion work at km 11.185 & 11.285	30.49
		2012-13	Restoration of spur at km 14.480	28.57
		2012-13	Restoration of spur at km 14.780	3.73
		2013-14	Anti-erosion work from km 14.945 to 16.530 spur & 10 no. dampener	17.03
			Total	**2,181.23**
2	Rewly Adampur *Bundh* between km 9.350 and km 11.580	2010-11	Anti-erosion work from km 9.500 to 10.350	299.55
		2010-11	Protection work of shank and nose of spur no. 1 at km 10.00	189.40
		2010-11	Recoupment of porcupine and spur at km 10.230 & 10.350	371.52
		2011-12	Anti-erosion work from km 11.460 to 11.580	18.92
		2011-12	Anti-erosion work from km 9.375 to 9.750	500.00
		2011-12	Anti-erosion work from km 9.450 to 9.725	368.42
		2011-12	Anti-erosion work from km 9.775 to 9.990	571.31
		2011-12	Anti-erosion work from km 9.395 to 9.750	359.35
		2011-12	Anti-erosion work at km 9.350	589.63
		2012-13	Anti-erosion work from km 11.200 to 11.460	668.52
		2012-13	Protection of RA *bundh* at km 11.460 spur no. 9 & km 9.350 to 12.300	39.74
			Total	**3,976.36**

District-Budaun (Flood Division)				
3	Ganga Mahawa *bundh* km 17.125 to 18.660	2011-12	Construction of four spurs from km 17.125 to 18.125	110.19
		2011-12	Restoration of damaged shank at km 18.05	19.69
		2011-12	Restoration of damaged shank at km 18.00	19.50
		2011-12	Restoration/repair of damaged *bundh* from km 18.550 to 18.650	39.98
			Total	**189.36**
4	Flood protection work of Jori Nagla	2012-13	Flood protection work from km 1.75 to 4.81	407.22
		2012-13	Repair/ restoration work of damaged dampeners at km1.70 and 1.90	36.43
5	Strengthening of Chandanpur Husainpur (CH) *Tatbandh*	2012-13	Strengthening of *Tatbundh* from km 0.00 to 10.35	400.61
		2012-13	Flood protection work from km 4.50 to 5.30	56.47
		2013-14	Flood protection work from km 1.750 to 3.250	191.66
		2013-14	Repair/ restoration of shanks from km 0.00 to 3.600	14.19
			Total	**1,106.58**
District- Muzaffarnagar (Drainage Division)				
6	Work near village Ramada	2010-11	Flood protection work to protect Ambedkar villages Ramada & Haidarpur at the left bank of Yamuna	331.12
		2010-11	Anti-erosion work near village Ramada	36.85
7	Flood protection work in village Mavi, Kakor, Mamor & Shahpat at the left bank of Yamuna	2010-11	Flood protection work to protect Mavi, Kakor, Mamor & Shahpat at the left bank of Yamuna	228.16
		2010-11	Flood protection work at village Kakor	68.20
		2010-11	Flood protection work at village Mavi	54.70
		2011-12	Flood protection work at village Mavi	97.23
		2011-12	Flood protection work at village Kakor	72.12
			Total	**888.38**
District- Gorakhpur (Flood Division- II)				
8	Bairiya-Dadri- Semra *Bundh*	2010-11	Filling rain cuts at Bairiya Dadri Semra *Bundh* between km 5.200 and 6.500 and restoration of shanks	10.00
		2011-12	Filling rain cuts at Bairiya Dadri Semra *Bundh* between km 0.00 and 6.500	19.79
		2012-13	Filling rain cuts at Bairiya Dadri Semra *Bundh* between km 5.200 and 6.500 & restoration of shanks	17.23
		2012-13	Restoration of damaged slope & daula (km 0.00 to 0.970)	19.99
9	Kansasur Khuthbhar ring *Bundh*	2010-11	Restoration of *bundh* work (km 0.00 to 8.74)	10.00
		2011-12	Restoration of ring *bundh* (km 0.00 to 8.74)	19.30
		2011-12	Filling of rain cuts	19.33
		2012-13	Filling of rain cuts	11.82
		2012-13	Filling of rain cuts (km 2.00 to 3.00)	18.45

10	Kotha Rakhat *Bundh* km 0.00 to 8.18	2010-11	Emergent flood protection work	10.00
		2011-12	Emergent flood protection work	18.06
		2012-13	Emergent flood protection work	19.99
11	Manghwalia *Bundh* km 0.00 to 3.200	2011-12	Emergent Flood protection work	23.22
		2012-13	Construction of ring *bundh*	279.53
		2012-13	Recoupment/ restoration of damaged *bundh* (km 0.00 to 0.500)	19.03
			Total	**515.74**
District- Gorakhpur, Drainage Division				
12	Belsar Regauli *Bundh*	2010-12	Strengthening & up-gradation of Belsar Regauli *Bundh* at the left bank of Rapti river	807.11
		2010-11	Repair work	19.07
		2011-12	Flood protection work between km 24.200 and 24.400	19.98
		2011-12	Flood protection work between km 22.400 and 22.600	19.99
		2011-12	Flood protection work between km 16.500 and 16.700	19.97
		2011-12	Filling of rain cuts	19.96
		2011-12	Repair of damaged *bundh* (km 10.600 to 14.000)	15.65
		2011-12	Repair of damaged *bundh* (km 14.000 to 18.000)	15.71
		2011-12	Repair of damaged *bundh* (km 18.000 to 22.000)	15.00
		2011-12	Repair of damaged *bundh* (km 26.000 to 26.850)	13.20
		2011-12	Repair of damaged *bundh* (km 22.00 to 26.000)	15.71
			Total	**981.35**
District Gorakhpur (Flood Division)				
13	Bakhariya ring *bundh*	2010-11	Flood protection work between km 0.300 and km 0.710	469.64
		2010-11	Emergent flood protection work from km 0.275 to km 0.365	16.00
		2011-12	Filling of rain- cuts	6.07
14	Kanail Manjhgawan *bundh*	2010-11	Flood protection works between km 6.10 and km 6.400	86.05
			Raising and strengthening of *bundh* between km 0.00 and 6.850	45.17
			Flood protection works from km 1.200 to km 1.520	80.64
			Flood protection works between 5.650 and km 6.010	165.76
		2011-12	Flood protection works between 5.650 and km 6.010	4.04
		2011-12	Restoration of launching apron between km 6.090 and km 6.120	19.86
		2011-12	Restoration of shank at km 2.020	9.89
			Restoration of rain-cuts (km 0.00 to km 6.850)	14.67

15	Naushad Kalani ring *bundh* from km 0.200 to km 3.00	2010-11	Restoration of *bundh* damaged by rain (km 0.200 to km 0.375)	6.37
		2011-12	Restoration of side slope from km 0.500 to km 1.500	19.55
		2012-13	Bank strengthening work	99.63
		2013-14	Bank strengthening work	470.63
			Total	**1,513.97**
District-Kushinagar (Flood Division)				
16	A.P. *Bundh*	2011-12	Restoration of spur at km 10.518	18.98
		2013-14	Downstream pitching of nose of spur at km 10.500	72.00
			Total	**90.98**
District: Siddharth Nagar (Drainage Division)				
17	Sakaraur-Bhikharipur (SB) Retired *Bundh*	2009-11	Construction of retired *bundh* from km 9.800 to 11.600 & anti-erosion work	784.34
		2009-11	Construction of retired *bundh* & anti-erosion work from km 0.950 to 11.600	404.22
		2008-10	Construction of retired *bundh* & anti-erosion work from km 9.800 to 11.250	245.00
		2011-12	Construction of retired *bundh* from km 12.700 to 14.00 & construction of spur at km 12.700	638.98
		2011-12	Recoupment of spur no. 5 at km 0.950 (Emergent flood protection works)	29.10
		2011-12	Restoration of damaged nose of spur no. 4	74.35
		2011-12	Restoration of damaged nose of spur no. 4	69.50
		2011-12	Restoration work of damaged *bundh* between km 0.00 and 22.600	99.20
		2011-12	Flood protection work between 0.00 and 22.600 (emergent work)	230.80
		2011-12	Restoration of damaged nose of spur no. 6	35.40
		2012-13	Emergent Flood protection works	43.28
		2012-13	Restoration of damaged nose of spur at km 11.600	47.02
		2012-13	Emergent flood protection work of spur at km 12.400	49.54
		2012-13	Emergent flood protection work of spur at km 12.400	46.00
		2012-13	Emergent flood protection work of spur at km 13.600	49.14
		2012-13	Restoration of damaged nose of spur at km 13.600	44.88
		2012-13	Emergent flood protection work of spur at km 12.050	37.35
		2012-13	Restoration of damaged nose of spur at km 12.050	47.03
		2012-13	Restoration of damaged spur at km 12.700	37.92
		2012-13	Restoration of damaged spur at km 11.000	48.93
		2012-13	Restoration of damaged spur at km 11.300	50.00
			Total	**3,111.98**

District-Siddharth Nagar (Irrigation Construction Division)				
18	Bansi Panghatiya *bundh*	2011-12	Construction of bamboo crates (km 0.775 to 0.875)	6.30
		2012-13	Construction of three crates (km 0.775 to 0.875)	0.70
		2011-12	Construction of four crates(km 0.900 to 1.250)	8.39
		2012-13	Construction of four crates (km 0.900 to 1.250)	0.93
		2013-14	Flood protection work from km 0.450 to 0.700	617.31
		2013-14	Restoration of five cutters (km 0.650 to 0.750)	19.79
		2012-13	Restoration of top and slope of *bundh* from km 0.700 to 5.00	11.60
		2012-13	Construction of nine bamboo crate from km 0.675 to 0.795	10.08
		2012-13	Flood protection work from km 0750 to 1.150	122.74
		2013-14	Flood protection work from km 0750 to 1.150	38.13
		2013-14	Construction of dampener by brick, jhawan *etc.*	16.74
			Total	**852.71**
District- Bareilly (Flood Division)				
19	Construction of Gautia Mohar Singh *Bundh*	2007-10	Construction of *bundh*	739.12
		2010-11	Restoration of *bundh*	193.87
		2013-14	Restoration of *bundh* km 11.700 to 15.700 & 0.00 to 9.00	39.05
			Total	**972.04**
District- Lakhimpur Kheri (Flood Division)				
20	Marginal *Bundh* Aira Bridge to Ambarpur along the left bank of Sharda & Jalim Nagar to Amberpur along right side of Ghaghra river	2009-10	Repair & filling of pot holes from Aira bridge to Amberpur km 0.00 to 3.826, 4.300 to 4.835, 7.300 to 8.300, 11.800 to 12.435, 19.000 to 22.950, 23.250 to 24.250 & 28.575 to 28.650 at left bank of Sharda river	37.18
		2009-10	Repair & filling of pot holes Jalim Nagar to Amberpur km 5.800, 10.00 to 11.00, 34.500 to 36.100	10.68
21	Protection of villages Hatwa, Mathpurwa, Mochanapur, Sadhuwapur, Jhabara at right bank of Ghaghra river	2010-11	Flood fighting work to save embankment near Mathpurwa & Jhabara, Mochanapur, Hatwa, Sadhuwapur	465.98
22	Protection of villages Ratauli, Rampurwa, Mochiyana, Chahmalpur, Chiknajati, Mandura	2010-11	Flood fighting work to protect village Chahmalpur & Chiknajati	426.45
		2013-14	Restoration of structures to protect village Chahmalpur from flood	21.75
			Total	**962.04**
District- Faizabad (Flood Division)				
23	Raunahi *Bundh* from km 7.05 to 8.200	2009-10	Anti-erosion work (km 7.200 to 8.200)	122.73
		2009-10	Restoration of *bundh* from km 7.050 to 7.950	1.25
		2010-11	Construction of spur on km 7.050 and strengthening of studs between km 7.300 and km 7.950	209.00

		2011-12	Anti-erosion work from km 7.200 to 8.200	20.00
24	Raunahi *Bundh* from km 3.800 to 5.500	2009-10	Flood protection work between km 4.00 and 5.00	19.96
		2011-12	Flood protection work between km 4.00 and 5.00	6.50
		2009-10	Construction of two T-spurs between km 3.800 and 5.400	589.87
		2012-13	Construction of two T-spurs between km 3.800 and 5.400	30.00
		2012-14	Anti-erosion work between km 5.00 and 5.500	475.19
25	Ayodhya bilwahari *bundh*	2009-10	Anti-erosion work between km 6.500 and 8.800	59.06
		2009-10	Anti-erosion work between km 8.650 and 9.150	564.68
		2010-12	Anti-erosion work between km 9.050 and 9.150	329.48
		2011-12	Emergent flood protection work from km 8.200 to 8.600 and from km 9.160 to 9.201	18.93
		2012-13	Anti-erosion work between km 8.650 and 9.150	44.42
		2012-14	Anti-erosion work between km 8.300 and 8.500	441.62
			Total	**2,932.69**
District- Gautam Buddha Nagar (Irrigation Construction Division, Ghaziabad)				
26	Hindon Yamuna Doab *Bundh*	2010-11	Construction of three studs from km 27.200 to 27.690	738.00
		2010-11	Laying of stone pitching on apron and slope pitching on km 26.700	65.61
		2011-12	Restoration of structures and raising of *bundh* from km 14.780 to 29.343	747.29
		2011-12	Repairing and strengthening of *bundh* from km 21.800 to 23.00	19.67
		2012-13	Restoration of old structures and construction of four new Dampeners (km 18.00 to 19.00)	431.39
		2012-13	Restoration of *bundh* (km 25.950 to 28.500)	280.65
		2013-14	Anti-erosion works from km 17.500 to 22.300	606.34
			Total	**2,888.95**
			Grand total	**23,164.36 Say ₹ 231.64 crore**

(Source: Information provided by the divisions in the sampled districts).

Appendix 2.1.12

Details of cases test-checked in which Benefit Cost Ratio was not correctly worked out

(Reference: Paragraph no. 2.1.9.2; Page 19)

(₹ in lakh)

Sl. No.	Details of projects	Cost of the project	Benefits assumed	Operational and maintenance cost	B C ratio	Cost of projects executed earlier	B C ratio after adding the cost of previous projects
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
District-Gonda (Flood Division)							
1	Construction of geo bag launching apron & percupine studs from km 11.200 to 11.460 on Rewly Adampur *bundh*	404.68	370.86	71.21	5.21:1	3,318.87	0.59:1
2	Construction of geo bag launching apron & percupine studs from km 11.460 to 11.750 on Rewly Adampur *bundh*	411.54	370.86	72.66	5.10:1	3,730.41	0.58:1
District-Siddharth Nagar (Drainage Division)							
3	Construction of retired *bundh on* Sakraur Bhikharipur & anti-erosion work from km 9.800 to 11.600	554.20	593.32	214.54	2.76:1	3,357.69	0.88:1
District-Lakhimpur Kheri (Flood Division)							
4	Anti-erosion work to protect cluster of villages along right bank of river Ghaghara	3,040.00	133.63	516.80			0.26:1
5	Anti-erosion work to protect cluster of villages along left bank & right bank of Sharda	2,504.00	100.80	425.68			0.24:1

(Source: Information made available by the divisions in the sampled districts)

Appendix 2.1.13

Details showing delays in commencement of projects

(Reference: Paragraph no. 2.1.10.1; Page 19)

(₹ in crore)

Year	No. of project sanctioned by SC	No. of project taken up and funded	Year-wise details of projects taken up									
			2009-10		2010-11		2011-12		2012-13		2013-14	
			No.	Cost	No.	Cost	No.	Cost	No.	Cost	No.	Cost
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2009-10	288	154	02	12.98	67	296.56	43	144.98	41	192.31	01	80.24
2010-11	131	51	--	--	05	87.65	19	103.83	26	137.55	01	170.08
2011-12	145	81	--	--	--	--	18	86.14	55	247.86	08	35.54
2012-13	110	45	--	--	--	--	--	--	09	48.87	36	206.87
2013-14	131	10	--	--	--	--	--	--	--	--	10	69.21
Total	**805**	**341**	**02**	**12.98**	**72**	**384.21**	**80**	**334.95**	**131**	**626.59**	**56**	**561.94**

(Source: Information provided by E-in-C).

Appendix 2.1.14

Details of execution of temporary works executed due to delayed start of approved work

(Reference: Paragraph no. 2.1.10.1; Page 20)

(₹ in lakh)

Sl. No.	Detail of approved works			Detail of temporary works		
	Name of work	Year of sanction	Period of execution	Year in which project was taken up	Details of temporary work carried out after sanction of the project at col. 2	Expenditure on the work given at col. no. 6
(1)	(2)	(3)	(4)	(5)	(6)	(7)
District Gorakhpur						
1	Flood protection work from km 0.500 to 0.900, 1.600 to 1.970, 7.500 to 7.800 of Bokta Barwar *Bundh*	2011-12	Not taken up as of March 2014	2013-14	(i) Emergent work on Bokta Borwar *bundh* from km 7.505 to 7.630 at right bank of Rapti river	19.89
					(ii) Emergent work on Bokta Borwar *bundh* from km 7.675 to 7.750 at right bank of Rapti river	24.15
2	Flood Protection work between km 22.800 to 23.300 at Barsait erosion (*Katan*) place	2011-12	Not taken up as of March 2014	2013-14	(iii) Flood Protection work between km 22.800 to 23.300 at Barsait erosion (*Katan*) place (Emergent work)	19.63
District Kushinagar						
3	Restoration & anti-erosion work between km 1.600 to 1.900 on AP *bundh*	2011-12	2012-13	2012-13	(iv) Construction /repair of studs km 1.710, 1.735, 1.760 & launching apron at km 1.710 to 1.800	15.82
					(v) Construction /repair of studs km 1.710, 1.735, 1.760 & launching apron at km 1.710 to 1.800	19.87
District Gonda						
4	Rewly Adampur *bundh* km 11.200 to 11.460 anti-erosion work	2011-12	2012-13	2011-12	(vi) Emergent work on Rewly Adampur *bundh* km 11.260 to 11.360	19.82
5	Rewly Adampur *bundh* km 11.460 to 11.750 anti-erosion work	2011-12	2012-13	2011-12	(vii) Emergent work on Rewly Adampur *bundh* km 11.460 to 11.580	18.92
					Total	**138.10** **Say ₹ 1.38 crore**

(Source: Information provided by divisions in sampled districts).

Appendix 2.1.15

Position of incomplete works in the sampled districts

(Reference: Paragraph no. 2.1.10.2; Page 20)

(₹ in crore)

Sl. No.	Name of district/division	Total no. of works executed	Period during which projects sanctioned	Cost of work	No. of incomplete works	Expenditure incurred on incomplete works
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	**Gonda**					
	Flood Division	26	2007-12	144.04	24	98.17
2	**Gorakhpur**					
	Drainage Division	08	2009-10	66.38	08	57.07
	Flood Division	17	2003-12	71.70	12	27.68
	Flood Division-II	20	2005-12	98.87	17	57.61
3	**Lakhimpur Kheri**					
	Flood Division	09	2002-12	146.16	02	49.06
4	**Siddharth Nagar**					
	Drainage Division	17	2003-11	92.11	15	78.11
	Irrigation Construction Division	35	2005-12	74.52	18	25.57
5	**Kushinagar**					
	Flood Division	11	2007-13	48.44	10	27.08
6	**Faizabad**					
	Flood Division	18	2005-12	89.24	17	67.28
7	**Bareilly**					
	Flood Division	13	2007-12	38.42	06	14.26
8	**Budaun**					
	Flood Division	17	2007-13	88.70	10	36.28
9	**Muzaffarnagar**					
	Drainage Division	11	2006-13	25.18	03	4.88
10	**Gautam Buddha Nagar**					
	Irrigation Construction Division, Ghaziabad	08	2009-13	43.09	02	3.92
	Total	**210**		**1,026.85**	**144**	**546.97**

(Source: Information provided by divisions in sampled districts).

Appendix 2.1.16

Details of incomplete embankments in the test-checked districts

(Reference:Paragraph no. 2.1.10.2; Page 21)

(₹ in lakh)

Sl. No.	Name of embankment	Details of sanction		Allotment	Expenditure	Total length (in km)	Length constructed (in km)	No. of gaps	Work stopped in	Reason
		Cost	Year							
1	**Gorakhpur**									
	Embankment along right bank of Aami river from Kauriram to Khazani Gorakhpur road	1,307.27	December 2003	929.55	579.36	24.700	5.285	05	March 2009	Non-availability of fund
	Embankment along left bank of Aami river Kauriram to Khazani Gorakhpur road	1,294.04	December 2003	921.28	571.28	24.500	5.555	06	March 2009	Non-availability of fund
2	**Kushinagar**									
	Chhitauni Dargauli embankment	324.38	December 2003	185.38	91.65	4.600	2.500	Not made available	March 2008	Non-availability of land
3	**Siddharth Nagar**									
	Mahadeva Uska embankment	1,067.00	December 2003	925.86	925.86	18.300	13.190	11	March 2011	Non-availability of fund
		4,212.19 (Revised)	December 2010							
4	**Lakhimpur Kheri**									
	Sharda Nagar to Aira Bridge along left bank of Sharda river	1,445.00	February 2003	1,350.85	1350.85	28.800	19.040	11	March 2010	Non-availability of fund
	Aira Bridge to Ambarpur along left bank of Sharda river & Jalim Nagar to Amberpur along right bank of Ghaghra	4,276.91	February 2003	3,555.09	3,555.09	59.050	29.100	26	March 2010	Non-availability of fund
			Total	**7,074.09 lakh Say ₹ 70.74 crore**		**159.95**	**74.67**			

(Source: Information provided by divisions in the sampled districts).

Appendix 2.1.17

Details showing comparison of cartage rates applicable in PWD and I&WRD

(Reference: Paragraph no. 2.1.11.1(a); Page 24)

(₹ in lakh)

Sl. No.	Name of district/division	No. of works test checked	Quantity of stone boulder procured during 2009-14 (m^3)	Cartage paid		Cartage as per the rates of PWD		Excess expenditure
				Rate (₹ per m^3)	Amount	Rate (₹ per m^3)	Amount	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	**Bareilly**							
	Flood Division,	10	27,258.55	823.62 to 1,219.14	251.13	856.75 to 569.70	174.40	76.73
2	**Faizabad**							
	Flood Division	11	94,630.12	1,203.03 to 1,751.97	1,424.81	986.70 to 1,091.70	978.79	446.02
3	**Gautam Buddha Nagar**							
	Irrigation Construction Division	03	45,095.28	1,318.60 to 1,486.87	623.68	786.00 to 840.75	369.69	253.99
4	**Gonda**							
	Flood Division	09	54,090.53	1,654. 23 to 2,354.93	1,059.16	869.90 to 1,781.00	668.59	390.57
5	**Gorakhpur**							
	Flood Division,	02	12,447.85	1,622.11	235.18	1,461.8	181.96	53.22
	Flood Division-II	09	1,03,220.26	1,403.10 to 1,918.89	1,753.77	907.20 to 1,27,6.25	1,150.51	603.26
6	**Lakhimpur Kheri**							
	Flood Division	06	15,241.51	1,238.99 to 1,286.74	194.05	875.70 to 1,001.70	136.87	57.18
7	**Muzaffarnagar**							
	Drainage Division	26	24,107.70	1,181.7 to 1,653.17	345.89	857.25 to 1,160.00	246.33	99.56
8	**Siddharath Nagar**							
	Drainage Division,	07	2,02,651.20	1,461.99 to 1,799.55	3,045.72	1,217.70 to 1,316.70	2,478.40	567.320
	Irrigation Construction Division	03	15,888	2,096.26 to 2,284.5	349.55	1,398.75 to 1,559.75	235.07	114.48
Total		**86**	**5,94,631.00 Or say 5.95 lakh m^3**		**9,282.92**		**6,620.61**	**2,662.33 Say ₹ 26.62 crore**

(Source: Information provided by divisions in the sampled districts).

Appendix 2.1.18

Details of excess expenditure due to difference in quarry rate of stone boulder

(Reference: Paragraph no. 2.1.11.1(b); Page 25)

(₹ in lakh)

Sl. No.	Name of district/division	No. of works	Quantity of boulder (m^3)	Amount as per quarry rate	Amount as per admissible quarry rate	Excess Payment
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	**Gorakhpur**					
	Flood Division-II	08	95,127.59	285.38	266.36	19.02
	Drainage Division	06	78,548.13	235.64	220.43	15.21
	Flood Division	03	21,843.89	65.53	58.51	7.02
2	**Kushinagar**					
	Flood Division	04	9,009.92	27.03	23.19	3.84
3	**Siddharth Nagar**					
	Drainage Division	34	1,15,609.84	373.27	330.81	42.46
	Total	**55**	**3,20,139.37 Or say 3.20 lakh m^3**	**986.85**	**899.30**	**87.55 Say ₹ 0.88 crore**

(Source: Information provided by divisions in sampled districts).

Appendix 2.1.19

Details showing excess expenditure due to adopting different criteria for measurement of stone boulder

(Reference: Paragraph no. 2.1.11.1(c); Page 25)

(Amount in ₹)

Sl. No.	Name of division	No. of works test-checked	Quantity of boulder (m^3) procured	Conversion rate adopted for one MT of stone boulder	Cartage paid	Cartage was to be paid by adopting 0.71 m3 for one MT of stone boulder	Excess Payment
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	**Bareilly**						
	Flood Division	10	27,258.55	0.69 m^3	2,51,13,249.46	2,44,04,857.64	7,08,391.82
2	**Faizabad**						
	Flood Division	9	52,613.07	0.69 m^3	9,39,00,617.33	8,95,96,210.38	43,04,406.95
3	**Gautam Buddha Nagar**						
	Irrigation Constructio n Division, Ghaziabad	3	45,095.28	0.48 m^3	5,94,62,636.21	4,21,65,054.55	1,72,97,581.66
4	**Muzaffarnagar**						
	Drainage Division	61	45,822.17	0.60 m^3	6,66,39,748.75	5,63,10,614.25	1,03,29,134.50
	Total	**83**	**1,70,789.07 Say 1.71 lakh m^3**		**24,51,16,251.75**	**21,24,76,736.82**	**3,26,39,514.93 Say ₹ 3.26 crore**

(Source: Information provided by divisions in sampled districts)

Appendix 2.1.20

Details of contracts executed on nomination basis but were not completed

(Reference: Paragraph no. 2.1.11.2; Page 26)

(₹ in lakh)

Sl. No.	Name of district/ division	Name of Work	Total umber of agreements	Agreed Cost	Delay (in Days)
1	**Gonda**				
	Flood Division	Construction of spur from km 14.945 to 16.950	11	257.78	58 to 744
2	**Gorakhpur**				
	Flood Division	Flood Protection work at Mirzapur site of Maloni *bundh*	16	222.37	43 to 1277
	Drainage Division	Gahasandkolia *bundh* (km 6.350 to 7.620)	01	20.76	163
		Flood protection work at Badhyakotha *Bundh*	28	461.00	99 to 473
		Flood protection work at BadhyakothaTurkwalia *Bundh*	08	127.98	48 to 222
3	**Kushinagar**				
	Flood Division	Flood protection work at Chhitauni *bundh*	02	28.49	224 to 228
4	**Lakhimpur Kheri**				
	Flood Division	Flood protection work near village Jhabra, Mochanapur, Mathpurwa Sadhuwapur and Hatwa	10	242.77	15 to 89
		Construction of embankment from Aira bridge to Amberpur & Amberpur to Jalimnagar	09	204.78	1,310 to 1,470
		Anti-erosion work near 9.500 to 10.200 near village Aira to Ambarpur near village Gocharankhedia	07	161.37	134 to 285
5	**Muzaffarnagar**				
	Drainage Division	Flood Protection work at Sheetalgadhi, Badimuslim.	01	156.36	30
		Construction of spur, stud and restoration of shank near village Belhra	02	279.73	43 to 374
6	**Siddharth Nagar**				
	Irrigation Construction Division	Bansi Panghatia *bundh* (km 0.450 to 0.700)	02	56.84	170
		Bansi Panghatia *bundh* (km 16.300 to 16.500)	05	51.42	12 to 183
		Bansi Panghatia *bundh* (km 2.550 to 2.950)	01	339.04	12
		Madrahwa Ashogwa *bundh* (km 0.000 to 15.900)	02	523.36	285
		Madrahwa Ashogwa *bundh* (km 7.900 to 8.200)	02	56.75	235 to 1,285
	Drainage Division	Construction of Sakraur Bhikharipur retired *bundh* from km 12.700 to 14.000	02	46.17	170 to 758
		Construction of Sakraur Bhikharipur *bundh* from km 0.650 to 13.600	13	389.3	08 to 699
		Construction of Uska Mahadeva *bundh*	11	114.84	1,680 to 1,691
		Total	**133**		

(Source: Information provided by divisions in sampled districts).

Appendix 2.1.21

Details of procurement of geo bags on supply orders

(Reference: Paragraph no. 2.1.11.2; Page 26)

(₹ in lakh)

Sl. No.	Officer who placed supply orders	Supply order No.	Name of the contractor	Supplied quantity (no. of bags)	Amount
1	Executive Engineer (EE), Flood Division, Shardanagar, Lakhimpur Kheri	912/बाखशाल/ दिनाक 10.06.2010	M/s Technofabric Surat	32,000	36.00
2	EE, Flood Division, Shardanagar, Lakhimpur Kheri	913/बाखशाल/ दिनांक 10.06.2010	Vishwanath Traders, Lucknow	32,000	36.00
3	Superintending Engineer (SE), Flood Circle, Lakhimpur Kheri	975/बांमल/ दिनांक 23.06.2010	M/s Technofabric Surat	75,000	83.63
4	SE, Flood Circle, Lakhimpur Kheri	991/बांमल/ दिनांक 24.06.2010	Hitech Speciality, Fabrics (Exports) Pvt. Ltd. Gujrat	60,000	66.90
5	SE, Flood Circle, Lakhimpur Kheri	2898/बांमल/ दिनांक 23.06.2010	M/s Technofabric Surat	50,000	55.75
6	EE, Flood Division, Shardanagar, Lakhimpur Kheri	101/बाखशाल/ दिनांक 10.11.2010	M/s Technofabric Surat	35,500	39.58
7	EE, Flood Division, Shardanagar, Lakhimpur Kheri	1692/बाखशाल/ दिनांक 30.11.2010	M/s Technofabric Surat	35,500	39.58
8	SE, Flood Circle, Lakhimpur Kheri	3329/बांमल/ दिनांक 04.12.2010	M/s Technofabric Surat	80,000	89.20
9	EE, Flood Division, Shardanagar, Lakhimpur Kheri	1793/बाखशाल/ दिनांक 20.12.2010	M/s Technofabric Surat	35,500	39.58
10	SE, Flood Circle, Lakhimpur Kheri	243/बांमल/ दिनांक 23.02.2011	Hitech Speciality, Fabrics (Exports) Pvt. Ltd. Gujrat	35,500	39.58
11	SE, Flood Circle, Lakhimpur Kheri	2389/बांमल/ दिनांक 20.09.2010	Garware Wall Rope Limited New Delhi	85,000	94.78
12	SE, Flood Circle, Lakhimpur Kheri	1260/बांमल/ दिनांक 27.04.2011	RCC Construction, Lucknow	35,000	39.03
13	SE, Flood Circle, Lakhimpur Kheri	1707/बांमल/ दिनांक 28.05.2011	M/s Technofabric Surat	35,000	39.03
14	SE, Flood Circle, Lakhimpur Kheri	1170/बांमल/ दिनांक 05.07.2010	Garware Wall Rope Limited New Delhi	85,000	94.78
15	SE, Flood Circle, Lakhimpur Kheri	1671/बांमल/ दिनांक 31.07.2010	Garware Wall Rope Limited New Delhi	75,000	83.63
16	SE, Flood Circle, Lakhimpur Kheri	2158/बांमल/ दिनांक 31.08.2010	Garware Wall Rope Limited New Delhi	80,000	89.20
17	SE, Flood Circle, Lakhimpur Kheri	2897/बांमल/ दिनांक 02.11.2010	Green Enterprises, Lakhimpur Kheri	50,000	55.75

18	SE, Flood Circle, Lakhimpur Kheri	2896/बांमल/ दिनांक 2.11.2010	Garware Wall Rope Limited New Delhi	50,000	55.75
19	SE, Flood Circle, Lakhimpur Kheri	3174/बांमल/ दिनांक 23.11.2010	Shine Craftars New Malhar Lucknow	50,000	55.75
20	SE, Flood Circle, Lakhimpur Kheri	3330/बांमल/ दिनांक 04.12.2010	Garware Wall Rope Limited New Delhi	80,000	89.20
21	Chief Engineer, (Sharda) Lucknow	3112 दिनांक 31.12.2010	M/s Technofabric Surat	2,00,000	223.00
22	SE, Flood Circle, Lakhimpur Kheri	269 (1) /बांमल/ दिनांक 31.01.2011	Garware Wall Rope Limited New Delhi	80,000	89.20
23	Chief Engineer, (Sharda) Lucknow	344 दिनांक 04.02.2011	Shine Craftars New Malhar Lucknow	2,00,000	223.00
24	SE, Flood Circle, Lakhimpur Kheri	500/बांमल/ दिनांक 19.02.2011	Shine Craftars New Malhar Lucknow	80,000	89.20
25	Chief Engineer, (Sharda) Lucknow	1076 दिनांक 02.04.2011	M/s Dudhwa Foods India Limited Lucknow	1,71,900	167.25
26	EE, Flood Division, Shardanagar, Lakhimpur Kheri	833/बाखशाल/ दिनांक 02.04.2011	Alliance Construction, Lakhimpur Kheri	35,500	39.58
27	SE, Flood Circle, Lakhimpur Kheri	761/बांमल/ दिनांक 05.03.2011	Garware Wall Rope Limited New Delhi	50,000	55.75
28	SE, Flood Circle, Lakhimpur Kheri	3532/बांमल/ दिनांक 22.12.2010	R.C.C. Constructions Lucknow	50,000	55.75
29	SE, Flood Circle, Lakhimpur Kheri	501/बांमल/ दिनांक 19.02.2011	Garware Wall Rope Limited New Delhi	80,000	89.20
30	SE, Flood Circle, Lakhimpur Kheri	1439/बांमल/ दिनांक 04.05.2011	Sri Raghvendra Pratap Singh, Lagucha	35,000	39.03
31	EE, Flood Division, Shardanagar, Lakhimpur Kheri	947/बाखशाल/ दिनांक 21.06.2010	Chaudhary Ubed Ahmad Barabanki	32,000	40.03
32	EE, Flood Division, Shardanagar, Lakhimpur Kheri	954/बाखशाल/ दिनांक 26.06.2010	Chaudhary Ubed Ahmad Barabanki	32,000 & 35,900	
33	SE, Flood Circle, Lakhimpur Kheri	3533/बांमल/ दिनांक 22.12.2010	Green Enterprises, Lakhimpur Kheri	50,000	55.75
34	EE, Flood Division, Shardanagar, Lakhimpur Kheri	332/बाखशाल/ दिनांक 07.03.2011	High Tech Speciality Pvt Ltd. Gujrat	35,500	39.58
35	SE, Flood Circle, Lakhimpur Kheri	1706/बांमल/ दिनांक 28.05.2011	Garware Wall Rope Limited New Delhi	50,000	55.75
36	SE, Flood Circle, Lakhimpur Kheri	1473/बांमल/ दिनांक 07.05.2011	M/s Pankaj Chauhan Lakhimpur Kheri	45,000	50.18

(Source: Information collected from division).

Appendix 2.1.22

Details of agreements which were delayed but liquidated damages not charged

(Reference: Paragraph no. 2.1.11.3; Page 27)

(₹ in lakh)

Sl. No.	Name of district/ division	Details of delayed contracts			Delay in days
		Name of work	No. of agreement	Total agreed cost	
(1)	(2)	(3)	(4)	(5)	(6)
1	**Budaun**				
	Flood Division	Flood protection work on Uswan *bundh* km 12.700 to 14.000	19	1,251.52	11 to 248
2	**Bareilly**				
	Flood Division	Residual work of flood protection work near village Gautia Mohar Singh & village cluster.	01	75.30	45
3	**Gautam Buddha Nagar**				
	Irrigation Construction Division	Construction of 4 new dampener and restoration work of previously executed anti-erosion work on left bank of river Yamuna near village Kodli from km 18.000 to 19.000	03	55.70	13 to 22
		Strengthening and restoration work of HYD *bundh* from km 0.00 to 6.000	02	44.08	10 to 21
		Strengthening and restoration work on left bank of river Yamuna near village Yakutpur on HYD *bundh* from km 25.950 to 28.500	06	101.57	15 to 22
4	**Gonda**				
	Flood Division	Making of launching apron on Rewali Adampur (km 11.460 to 11.750)	01	319.99	114
		Making of launching apron on Rewali Adampur (km 11.200 to 11.460)	01	244.16	91
		Construction of spur from km 14.945 to 16.950	11	257.78	58 to 744
		Anti–erosion work of Elgin Bridge Charsari *bundh* from km 16.100 to 17.500	06	86.34	14 to 102
5	**Gorakhpur**				
	Flood Division	Flood Protection work at Mirzapur site of Maloni *bundh*	16	222.37	43 to 1277
	Drainage Division	Flood protection work at Habert *bundh*	01	212.96	38
		Gahasandkolia *bundh* (km 6.350 to 7.620)	01	20.76	163
		Flood protection work at Badhyakotha *bundh*	28	461	99 to 473
		Flood protection work at Badhyakotha Turkwalia *bundh*	08	127.98	48 to 222
6	**Siddhartha Nagar**				
	Irrigation	Bansi Panghatia *bundh* (km 0.450 to	03	510.92	170 to 190

	Construction Division	0.700)			
		Bansi Panghatia *bundh* (km 16.300 to 16.500)	05	51.42	12 to 183
		Bansi Panghatia *bundh* (km 2.550 to 2.950)	01	339.04	12
		Madrahwa Ashogwa *bundh* (km 0.000 to 15.900)	02	523.36	285
		Madrahwa Ashogwa *bundh* (km 7.900 to 8.200)	03	93.24	235 to 1285
7	**Faizabad**				
	Flood Division	Flood protection work near Mubarkpur dahiya dampner no. 22	03	15.48	30 to 280
		Anti-erosion work near Raunahi pump house	13	143.97	30 to 75
		Anti-erosion work near Raunahi *bundh* from km 5.000 to 5.500	11	135.21	59 to 86
		Flood protection work at AB *bundh* from km 9.050 to 9.150	07	111.60	20 to 120
8	**Kushinagar**				
	Flood Division	Restoration work of spur at km 1.480 of A.P. *bundh*	02	56.06	13 to 187
		Restoration work & anti erosion work in between 1.600 and 1.900 of AP *bundh*	01	38.78	15
		Restoration work of spur at Narwajot *bundh*	05	21.76	16 to 452
		Flood protection work at Chhitauni *bundh.*	03	46.19	224 to 328
9	**Muzaffarnagar**				
	Drainage Division,	Construction of bridge and associated work project at Krishni drain	06	509.64	29 to1461
		Flood protection work at Ramda Haiderpur	01	312.17	43
		Drainage improvement at Pather khurgan Mandawar, Basera and khurgan	01	332.79	43
		Flood Protection work at Sheetalgadhi, Badi Muslim villages.	01	156.36	30
		Construction of spur, stud and restoration of shank near village Belhra	02	279.73	43 to 374
10	**Lakhimpur Kheri**				
	Flood Division	Flood protection work near village Jhabra, Mochanapur, Mathpura Sadhuwapur and Hatwa	25	423.07	11 to 89
		Construction of embankment from Aira bridge to Amberpur & Amberpur to Jalimnagar	14	424.85	20 to 1470
		Anti-erosion work and to close spill work near village Sakethu	02	64.7	08 to 18
		Anti-erosion work near village Pratapi Behad	03	335.73	93 to 230

		Anti-erosion work near km 9.500 to 10.200 near village Aira to Ambarpur near village Gocharankhedia	07	161.37	134 to 285
11	**Siddharth Nagar**				
	Drainage Division	Construction of Sakraur Bhikharipur retired *bundh* from km 12.700 to 14.000	02	46.17	170 & 758
		Construction of Sakraur Bhikharipur *bundh* from km 0.650 to 13.600	15	389.3	08 to 699
		Construction of Uska Mahadeva	32	334.08	1680 to 1691
		Total	**274**	**93,38.50 say ₹ 93.38 crore**	
Liquidated damage of ₹ 9.34 crore (@ 10 *per cent* of agreed cost) was due but not charged					

(Source: Information provided by divisions in sampled districts).

Appendix 2.1.23

Details of earth work in which soil testing was not carried out

(Reference: Paragraph no. 2.1.12.1; Page 28)

(₹ in crore)

Sl. No.	Name of district/ division	Name of *bundh*	Date of sanction	Quantity of earth work (lakh m^3)	Expenditure
1.	**Budaun**				
	Flood Division	(i) Ganga Mahawa embankment from km 0.00 to 10.00	July 2011	3.42	6.53
		(ii) Ushait embankment from km 2.00 to 17.00	July 2011	0.41	0.59
2.	**Bareilly**				
	Flood Division	(iii) Hajipur to Matiyar embankment (remaining work)	December 2010	0.81	1.39
3	**Gorakhpur**				
	Drainage Divison	(iv) Raising of *Badhya K*otha *bundh*	November 2009	1.29	0.60
4	**Gonda**				
	Flood Division	(v) Retired *bundh* of Elgin bridge Charsari *bundh* between km 10 to 20	April 2011	6.12	5.26
5	**Siddharth Nagar**				
	Irrigation Construction Division	(vi) Strengthening of Madarahawa Ashogwa *bundh* from km 3.00 to 15.900	February 2013	3.05	3.79
			Total	**15.10**	**18.16**

(Source: Information provided by the divisions in sampled districts).

Appendix 2.1.24

Details of projects requiring environmental clearance

(Reference: Paragraph no. 2.1.13; Page 29)

(₹ in lakh)

Sl. No.	Year	District	Name of work	Cost of the project
1	2009-10	Lucknow	Construction of embankment from village Khadara to Sitapur-Hardoi bypass road (Left bank of river Gomti)	8,498.00
2	2009-10	Lucknow	Construction of embankment for protection of Gomti Nagar extension from railway line to Amar Shahid patha	11,366.00
3	2009-10	Lucknow	Construction of embankment from Amar Shahid Patha to Gomti Aquaduct	9,374.00
4	2009-10	Lucknow	Construction of embankment from Amar Shahid Patha to Gomti Jal Setu at the right bank of river Gomti	8,138.00
5	2010-11	Barabanki	Construction of embankment from Elgin bridge to Ghaghra right bank	16,817.00
6	2010-11 & 2011-12	Lucknow	Construction of embankment from Harding bridge (up-stream of right embankment) Gaughat pumping station to Hardoi Sitapur by-pass road	6,449.15
7	2012-13	Lucknow	Construction of embankment from Gomti river (left bank) to Sahidpath	16,200.00
			Total	**76,842.15 lakh Say ₹ 768.42 crore**

(Source: Information provided by E-in-C).

Appendix 2.1.25

Major features of the Management Information System for flood control works

(Reference: Paragraph no. 2.1.14.3; Page 30)

Under Management Information System, following works were envisaged:

- Maintain data/information of flood prone area details on GIS platform which should include areas of flood submergence, habitation and erosion status;
- Maintain details of hydro meteorological network in the river basins on GIS platform;
- Record field data and survey details;
- Record details of both structural and non-structural flood works;
- Maintain water distribution and release records;
- Maintain records of existing flood works;
- Maintain flood forecasting details;
- Generate water distribution and release reports, forecasting reports *etc.; and*
- Generate annual flow reports.

(Source: Information provided by E-in-C).

Appendix 2.1.26

Details of records not maintained/not submitted to audit

(Reference: Paragraph no. 2.1.15; Page 30)

Sl. No.	Name of office/division	Details of records not maintained	Details of records not submitted to audit
1	Flood Division, Budaun	Works Register, Contractor ledger, Works Abstract, Log book for maintenance of structures, Register of liabilities and Stock account was last closed in March 2013.	The State Government's administrative approval for execution of projects, Flood reports and details of land acquired/purchased for construction of *bundh.*
2	Flood Division, Bareilly	Log book for maintenance of structures and Register of liabilities	---do--
3	Flood Division, Faizabad	Works Register, Contractor ledger, Works Abstract, Log book for maintenance of structures, Register of liabilities and Stock account was last closed in March 2009.	---do---
4	Flood Division, Gonda	Works Register, Contractor ledger, Works Abstract, Log book for maintenance of structures, Register of liabilities and Stock account was last closed in March 2005.	The State Government's administrative approval for execution of projects, Flood reports, details of land acquired/purchased for construction of *bundh* and stock account (Receipt & issue of materials)
5	Drainage Division, Gorakhpur	Works Register, Contractor ledger, Works Abstract, Log book for maintenance of structures, Register of liabilities and Stock account was last closed in September 2012.	---do---
6	Flood Division, Gorakhpur	Works Register, Contractor ledger, Works Abstract, Log book for maintenance of structures, Register of liabilities and Stock account was last closed in September 2010.	---do---
7	Flood Division-II Gorakhpur	Works Register, Contractor ledger, Works Abstract, Log book for maintenance of structures, Register of liabilities and Stock account was last closed in March 2013.	---do---
8	Flood Division, Kushinagar	Works Register, Contractor ledger, Works Abstract, Log book for maintenance of structures, Register of liabilities and Stock account was last closed in March 2005.	---do---
9	Flood Division, Lakhimpur Kheri	Log book for maintenance of structures and Register of liabilities.	---do---
10	Drainage Division, Muzaffarnagar	Works Register, Contractor ledger, Works Abstract, Log book for maintenance of structures, Register of liabilities and Stock account was last closed in September 2013.	---do---
11	Drainage Division, Siddharth Nagar	Works Register, Contractor ledger, Works Abstract, Log book for maintenance of structures, Register of liabilities, and Stock account was last closed in March 2005	---do---
12	Irrigation Construction Division, Siddharth Nagar	Works Register, Contractor ledger, Works Abstract, Log book for maintenance of structures, Register of liabilities and Stock account was last closed in March 2012.	---do---

(Source: Information collected from the divisions of the sampled districts)

Appendix 2.2.1

Key components of Command Area Development and Water Management Programme

(Reference: Paragraph no. 2.2.1; Page 34)

(i) Survey, planning and designing of On-Farm Development (OFD) works;

(ii) Construction of field channels, now with a minimum of 10% beneficiary contribution of the total cost of construction;

(iii) Full package OFD works including construction of field channels, realignment of field boundaries, land levelling and shaping also with a minimum of 10% beneficiary contribution of the total cost of construction;

(iv) *Warabandi* (to be continued without central assistance);

(v) Construction of field drains, intermediate and link drains for letting out surplus water;

(vi) Reclamation of waterlogged areas in irrigated commands using conventional techniques as well as bio-drainage wherever applicable, now with a minimum of 10% beneficiary contribution of the total cost;

(vii) State sponsored software components such as trainings of farmers and field functionaries & officials, adaptive trials & demonstrations, action research for Participatory Irrigation Management, seminars/conferences/ workshops, monitoring & evaluation of the programme etc. through Water and Land Management Institutes (WALMI) and other institutions with seventy-five *per cent* funding from Government of India;

(viii) Functional grant to Water Users' Associations;

(ix) Establishment cost - 20% of OFD works items at above;

(x) R & D Activities, including training of senior level officers, holding conferences, workshops, seminars etc. directly by the Ministry of Water Resources;

(xi) Correction of system deficiencies above the outlet up to distributaries of 4.25 cumec (150 cusec) capacity;

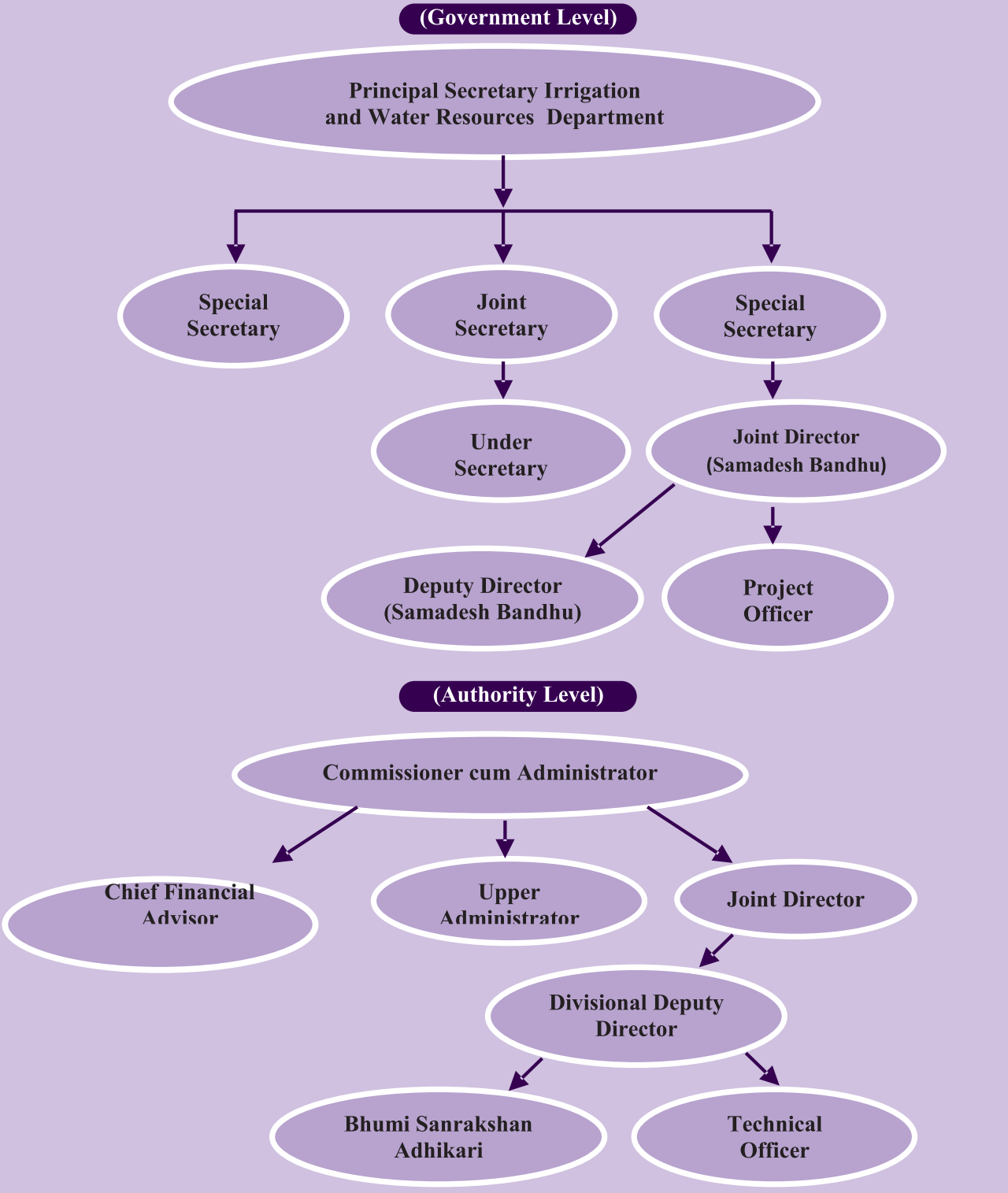
(xii) Renovation and de-silting of existing irrigation tanks including the irrigation system and control structures within the designated irrigation commands with a minimum of 10% beneficiary contribution (of the total cost) as maintenance fund, the interest from which has to be used for maintenance in future; and

(xiii) Use of location specific bio-drainage techniques to supplement conventional techniques for reclamation of waterlogged areas as a part of item (vi) under the Continuing Components.

Appendix 2.2.2

Organisational chart

(Reference: Paragraph no. 2.2.1.1; Page 34)



Appendix 2.2.3

List of districts under Sharda Sahayak Command Area Development Authority

(Reference: Paragraph no. 2.2.1.4; Page 35)

Sl. No.	District	Selected
A. Sirsi Dam Canal System		
1	**Mirzapur**	**Selected-1**
2	Sonebhadra	
B. Saryu Canal System Phase-II		
3	Balrampur	
4	**Basti**	**Selected-2**
5	**Bahraich**	**Selected-3**
6	Gonda	
7	**Gorakhpur**	**Selected-4**
8	Mahrajganj	
9	Siddharth Nagar	
10	Shrawasti	
11	Sant Kabir Nagar	
C. Sharda Canal System/Sharda Sahayak Canal System Part-II		
12	**Azamgarh**	**Selected-5**
13	Allahabad	
14	Ambedkar Nagar	
15	Amethi	
16	Ballia	
17	Barabanki	
18	Faizabad	
19	**Ghazipur**	**Selected-6**
20	**Hardoi**	**Selected-7**
21	Jaunpur	
22	Lakhimpur Kheri	
23	Lucknow	
24	Mau	
25	Pilibhit	
26	**Pratapgarh**	**Selected-8**
27	**Raebareli**	**Selected-9**
28	**Shahjahanpur**	**Selected-10**
29	Sitapur	
30	Sultanpur	
31	Unnao	
32	**Varanasi**	**Selected-11**

(Source: Sharda Sahayak Command Area Development Authority)

Appendix 2.2.4

Details of matching share by the State Government

(Reference: Paragraph no. 2.2.2.2; Page 37)

(₹ in crore)

Sl. No.	Year	Expenditure on OFD works			GoI share spent	GoI share on OFD works (excluding 20% establishment expenditure)	GoUP share spent on OFD works (col 4-6)	Short matching share by GoUP (col 6-7)
		Through Budget	Farmer's share	Total				
1	2	3	4	5	6	7	8	9
1	2009-10	34.91	3.83	38.74	33.35	26.68	12.06	14.62
2	2010-11	35.42	3.93	39.35	26.00	20.80	18.55	2.25
3	2011-12	60.31	6.63	66.94	45.14	36.11	30.83	5.28
4	2012-13	61.2	6.78	67.98	45.45	36.36	31.62	4.74
5	2013-14	37.82	4.20	42.02	30.14	24.11	17.91	6.20
	Total	**229.66**	**25.37**	**255.03**	**180.08**	**144.06**	**110.97**	**33.09**

(Source: Sharda Sahayak Command Area Development Authority)

Appendix 2.2.5

Details showing release, budget provision and utilisation of funds to meet the establishment expenditure

(Reference: Paragraph no. 2.2.2.2; Page 38)

(₹ in crore)

Sl. No.	Year	Budget Provision for establishment	Establishment Expenditure	Surrender/ Lapse	OFD expenditure	Estt. Exp. as a percentage of OFD Exp.
1	2009-10	32.08	32.07	0.01	34.91	92
2	2010-11	42.66	42.63	0.03	35.42	120
3	2011-12	48.31	46.31	2.00	60.31	77
4	2012-13	50.61	50.60	0.01	61.20	83
5	2013-14	59.90	58.32	1.58	37.82	154
Total		**233.56**	**229.93**	**3.63**	**229.66**	**100**

(Source: Sharda Sahayak Command Area Development Authority)

Appendix 2.2.6

Details of requirement vis-à-vis area planned and provision of funds

(Reference: Paragraph no. 2.2.2.2; Page 39)

(₹ In crore)

Sl. No.	Year	Area planned and surveyed (in ha)	Funds required as per norms[1]	Provision for OFD works	Provision in *per cent*
1	2009-10	46,000	73.89	40.03	54
2	2010-11	46,000	73.89	35.42	48
3	2011-12	95,000	152.61	71.20	47
4	2012-13	1,04,000	167.07	56.90	34
5	2013-14	1,04,000	167.07	38.85	23
Total		**3,95,000**	**634.53**	**242.40**	**38**

(Source: Sharda Sahayak Command Area Development Authority)

[1]At the rate of ₹ 16064 per hectare.

Appendix 2.2.7

Details of funds available with the JPSs but treated as expenditure

(Reference: Paragraph no. 2.2.2.3; Page 39)

(₹ in lakh)

Sl. No.	Name of the District	2009-10		2010-11		2011-12		2012-13		2013-14	
		Fund trans-ferred	Unspent at the end of the year	Fund trans-ferred	Unspent at the end of the year	Fund trans-ferred	Unspent at the end of the year	Fund trans-ferred	Unspent at the end of the year	Fund trans-ferred	Unspent at the end of the year
1	Shahjahanpur	43.90	11.01	23.15	12.09	28.42	12.75	20.25	4.09	22.96	8.60
2	Hardoi	0.92	NA	39.73	NA	43.41	13.90	58.48	NA	15.90	NA
3	Basti	NA	NA	1.80	1.80	6.05	3.46	6.35	0.24	32.67	17.09
4	Raebareli	2.60	0.20	6.74	0.71	38.09	2.27	38.64	0.48	45.04	6.58
5	Pratapgarh	29.72	6.35	6.24	1.35	13.95	1.09	20.72	2.51	34.37	9.42
6	Gorakhpur	0.00	0.00	0.00	0.00	NA	NA	NA	NA	13.52	2.01
7	Azamgarh	2.29	2.14	16.13	2.70	12.14	4.63	15.36	1.36	29.61	11.44
8	Bahraich	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
9	Ghazipur	27.87	1.52	19.43	0.07	17.06	1.56	23.00	0.88	0.00	0.00
10	Mirzapur	0	0	0	0	0	0	11.23	0.11	94.47	5.41
Total		**107.3**	**21.22**	**113.22**	**18.72**	**159.12**	**39.66**	**194.03**	**9.67**	**288.54**	**60.55**
Total Fund transferred to JPSs during 2009-14										**862.21 (Say ₹ 8.62 Crore)**	
Funds lying unutilised at the end of each year during 2009-14										**149.82 (Say ₹ 1.50 Crore)**	

(Source: Data compiled at *Bhoomi Sanrakshan Adhikari* Office)

Appendix 2.2.8

Details of bills drawn & disbursed without recording in Cash Book

(Reference: Paragraph no. 2.2.2.4; Page 39)

(₹ in crore)

Sl. No.	Bill presenting Authority	Bill drawing Authority	Amount drawn and not entered in cash book
1	BSA Mirzapur	DD Mirzapur	8.25
2	BSA Varanasi	DD Varanasi	3.96
3	DD Azamgarh	BSA Azamgarh	2.32
4	BSA Div-II, Bahraich	BSA Bahraich	0.36
5	DD Gorakhpur	BSA Gorakhpur	1.93
		Total	**16.82**

(Source: Data compiled at *Bhoomi Sanrakshan Adhikari and* DDs Office)

Appendix 2.2.9

Details of receipt from sale of tender forms and its irregular utilisation

(Reference: Paragraph no. 2.2.2.4; Page 39)

Sl. No.	Name of the District	Irregularly utilized in DD/BSA office on contingent expenditure (in ₹)
1	Mirzapur	66,500
2	Hardoi	65,000
3	Pratapgarh	75,600
4	Varanasi	27,500
5	Ghazipur	29,000
6	Shahjahanpur	28,500
7	Azamgarh	48,800
8	Bahraich	1,11,000
9	Raebareli	50,900
10	Basti	38,200
11	Gorakhpur	2,700
	Total	**5,43,700 (Say ₹ 5.44 lakh)**

(Source: Data compiled at *Bhoomi Sanrakshan Adhikari* Office)

Appendix 2.2.10

Details of interest remitted to the Authority by district BSAs

(Reference: Paragraph no. 2.2.2.4; Page 39)

(₹ in crore)

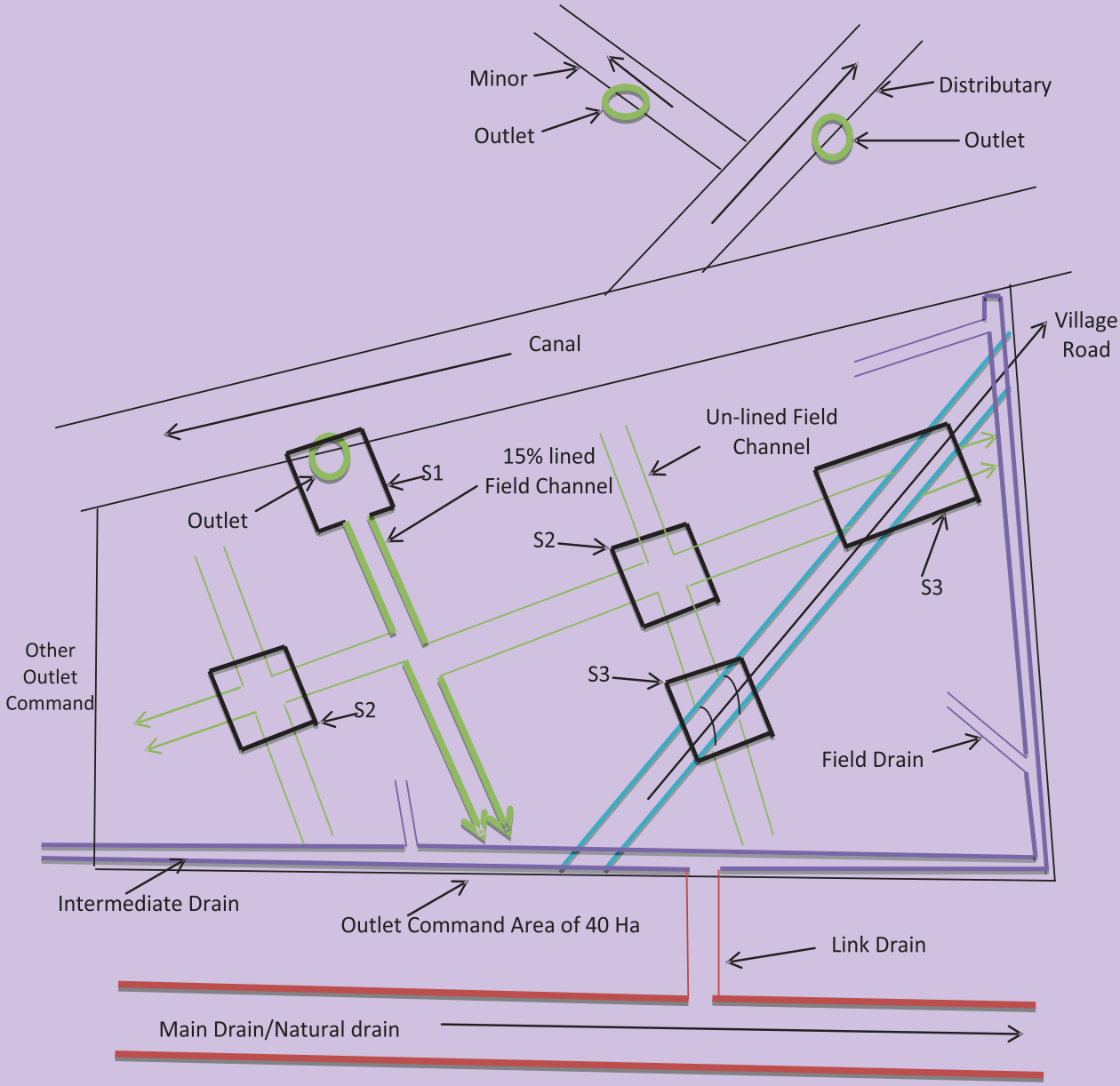
Sl. No.	Year	Interest amount received from district BSAs
1	2009-10	0.22
2	2010-11	0.37
3	2011-12	0.65
4	2012-13	1.08
5	2013-14	2.03
Total		**4.35**

(Source: Sharda Sahayak Command Area Development Authority)

Appendix 2.2.11

Schematic diagram of OFD Works and Draining System under CADWMP

(Reference: Paragraph no. 2.2.4; Page no. 42)



S1: Cistern, **S2**: Channel Crossing; **S3**: Road Crossing

Lined Field Channel:
Un-lined Field Channel:
Field Drain:
Intermediate Drain:
Link Drain:
Main Drain/Natural Drain:
Village Road:
Outlet Command Area:

Appendix 2.2.12

Details of expenditure on adaptive trial, demonstration and training during 2010-14

(Reference: Paragraph no. 2.2.4.3; Page 44 and Paragraph no. 2.2.4.8; Page 51)

(₹ in Lakh)

Sl. No.	District	Total Expenditure on OFD	As per 1% norm of total Expenditure	Expenditure on Training	Shortfall	*Per cent* shortfall
1	Azamgarh	599.78	6.00	0.73	5.27	88
2	Baharaich	980.70	9.81	0.00	9.81	100
3	Basti	450.84	4.51	0.73	3.78	84
4	Ghazipur	652.34	6.52	0.00	6.52	100
5	Gorakhpur	195.85	1.96	0.73	1.23	63
6	Hardoi	1,247.96	12.48	0.00	12.48	100
7	Mirzapur	493.36	4.93	0.00	4.93	100
8	Pratapgarh	465.41	4.65	0.00	4.65	100
9	Raebareli	739.83	7.40	0.00	7.40	100
10	Shajahanpur	787.41	7.87	0.73	7.14	91
11	Varanasi	708.31	7.08	0.00	7.08	100
Total		**7,321.79**	**73.22**	**2.92**	**70.30**	**96**

(Source: Sharda Sahayak Command Area Development Authority)

No expenditure on adaptive trials and demonstrations incurred during 2009-14.

Appendix 2.2.13

Details of targets and achievements of OFD works

(Reference: Paragraph no. 2.2.4.5; Page 45)

Sl No.	Component	Targets in DPRs	Target fixed by Authority	Achievement	Short fixing of targets by Authority against DPRs (in *per cent*)	Shortfall in achievement against target in DPRs (in *per cent*)
1.	Survey & Planning (Lakh Ha.)	3.8	2.95	3.00	22	21
2.	Lined Channels (in Km)	4,875	4,605	1,230.95	06	75
3.	Un-lined Channels (in Km)	31,540	23,025	10,138.41	27	68
4.	Structures (in Nos.)	29,950	18,000	7,950	40	73
5.	Field Drains (in Km)	3,152	1,224	256.13	61	92

(Source: Sharda Sahayak Command Area Development Authority)

Appendix 2.2.14

Deficient survey, planning and designing of OFD works

(Reference: Paragraph no. 2.2.4.5(a); Page 45)

(Area in hectare)

Sl. No.	Project	Targets in DPRs	Target fixed by the Authority	Shortfall in Target fixed by Authority against DPRs (in *per cent*)	Achievement	Shortfall in Achievement against targets in DPRs (in *per cent*)
1	Sharda Sahayak-II	1,80,000	1,58,000	12	1,65,314	8
2	Saryu-II	1,60,000	1,13,000	29	1,08,975	32
3	Sirsi	40,000	24,000	40	25,653	36
4	Sharda Canal	NA	84,000	--	81,970	--
Total[#]		**3,80,000**	**2,95,000**	**22**	**2,99,942**	**21**

(Source: Sharda Sahayak Command Area Development Authority)

[#]Excluding Sharda Canal System, DPR of which was not made available by Authority

Appendix 2.2.15

Construction of lined field channels

(Reference: Paragraph no. 2.2.4.5(b); Page 46)

(Length in Km)

Sl. No.	Year	Targets in DPRs	Target fixed by Authority	Shortfall in Target fixed by Authority against DPRs (in *per cent*)	Achievement	Shortfall in Achievement against targets in DPRs (in *per cent*)
1	2009-10	747.000	552.000	26	151.157	80
2	2010-11	1,002.000	668.000	33	235.839	76
3	2011-12	1,002.000	1,065.000	-6	314.838	69
4	2012-13	1,002.000	1,200.000	-20	324.269	68
5	2013-14	1,122.000	1,120.000	0	204.843	82
Total		**4,875.000**	**4,605.000**	**06**	**1,230.946**	**75**

(Source: Sharda Sahayak Command Area Development Authority)

Appendix 2.2.16

Details of expenditure on substandard work in Basti District

(Reference: Paragraph no. 2.2.4.5(c); Page 47)

Sl. No.	Name of Canal	Outlets No.	Proposed Length	Executed Length (Meter)	Consumption of materials						
					Cement	Value	Sand	Value	Bricks	Value	Payment on muster rolls
1	2	4	5	6	7	8	9	10	11	12	13
1	Rudauli Dy. (2010-11)	33(R)	435	339.5	172.93	55,337	26.408	72,622	47,855	2,24,918	30,000
		34(L)	197	46.5	23.41	7,491	3.576	9,834	6,053	30,564	0
		37(R)	316	112	36.235	11,595	5.531	15,210	12,050	56,635	0
		38(L)	300	289	146.94	47,022	22.442	61,715	40,687	1,91,228	29,975
		39(R)	340	342	174.18	55,738	26.598	73,144	48,233	2,26,695	19,975
		39(R)	0	334.5	106.55	60,593	16.262	47,022	30,774	2,26,615	0
		40 (L)	254	99.5	52.09	16,668	8.814	24,238	14,368	67,529	30,000
		43(L)	269	256	131.88	42,201	20.139	55,382	36,471	1,71,413	35,000
		44(L)	241	90	47.465	15,188	7.242	19,915	13,031	61,245	30,000
		45(R)	156	201.5	103.9	33,247	15.864	43,626	28,706	1,34,918	0
2	Khalilabad Br. (2011-12)	4(R)	384	434	274.58	87,865	41.47	1,14,042	68,563	3,22,246	38,340
		9	175	245	124.93	39,977	19.08	52,476	34,705	1,63,113	0
		3(R)	429	285	145.28	46,488	22.186	61,011	40,203	1,88,954	0
		4(L)	415	330	169	54,080	25.80	70,950	46,830	2,20,101	0
		9(L)	433	132	67.611	21,635	10.323	28,388	18,702	87,899	0
3	Baldeojot Minor (2011-12)	1	306	221	113.72	36,390	17.35	47,712	31,417	1,47,659	27,955
		3	426	111.5	29.82	9,542	4.55	12,512	8,285	38,939	7,407
		4	383	231	118.75	38,000	18.126	49,846	32,735	1,53,854	27,310
4	Rauna Mr. (2011-12)	2	479.5	536	259.91	83,171	39.709	1,09,199	72,198	3,39,330	65,480
		03(L)	164	207	100.37	32,117	15.334	42,168	27,880	1,31,036	28,730
		4	0	490	247.37	79,157	37.792	1,03,928	68,713	3,32,951	57,950
5	Khamaria Mr. (2011-12)	1	520	142	71.206	22,785	10.874	29,903	19,711	92,641	10,000
		2	852	137	70.483	22,554	10.762	29,595	19,498	91,640	10,000
		3	687	198	0	0	0	0	0	0	0
		4(L)	495	483	249.38	79,801	38.396	1,05,589	69,220	3,25,334	60,000
6	Parasa Tiwari Mr. (2011-12)	1	372	392	197.93	63,337	30.234	83,143	54,907	2,58,062	64,920
		2	363	363	183.7	58,784	28.059	77,162	50,980	2,39,606	20,000
		3	393	180	91.867	29,397	14.031	38,585	25,451	1,19,619	43,650
		4	194	108	55.89	17,884	8.533	23,465	15,442	72,577	20,880
7	Madarahna Mr. (2011-12)	2	50	295	148.52	47,526	22.69	62,397	41,255	1,93,898	0
		7	367	298	151.67	48,535	23.168	63,712	42,087	1,97,808	0
Total		**31**	**10,395.5**	**7,929**	**3,868**	**12,64,105**	**590.7**	**16,28,491**	**10,67,010**	**51,09,027**	**6,57,572**
Grand Total (of Col-8, 10, 12 & 13)											**86,59,195**
say ₹ 86.59 lakh											

(Source: Data compiled at *Bhoomi Sanrakshan Adhikari* Office)

Appendix 2.2.17

Details of excess payment on carriage of bricks by head load

(Reference: Paragraph no. 2.2.4.5(c); Page 48)

Sl. No.	Distance, Reach (meter)	Cartage rate as per (in ₹) SOR/1000	Cartage rate (in ₹) / 1000 paid for	Excess paid (in ₹) /1000	Percentage of excess payment
1	31-50	47.25	47.25	0.00	0.00
2	51-75	65.25	112.50	47.25	72.41
3	76-100	83.25	195.75	112.50	135.14
4	101-125	92.25	291.00	198.75	215.45
5	126-150	106.50	397.50	291.00	273.24
6	151-200	117.75	515.25	397.50	337.58
7	201-300	148.50	663.75	515.25	346.97
8	301-400	175.50	842.25	666.75	379.91
9	401-500	213.75	1,056.00	842.25	394.04
10	501-1000	236.25	1,292.25	1,056.00	446.98
Rate		**1,286.25**	**5,413.50**	**4,127.25**	**320.87**
Total paid		**22,51,522**	**94,76,085**	**72,24,563**	
Say (₹ in lakh)			**94.76**	**72.25**	

(Source: Data compiled at *Bhoomi Sanrakshan Adhikari* Office)

Appendix 2.2.18

Construction of unlined field channels

(Reference: Paragraph no. 2.2.4.5(d); Page 48)

(Length in Km)

Sl. No.	Year	Targets in DPRs	Target fixed by Authority	Percentage of Target fixed by Authority against DPRs	Achievement	Percentage of Achievement against targets in DPRs
1	2009-10	4,033	2,760	68	1,690.383	42
2	2010-11	5,478	3,340	61	1,736.067	32
3	2011-12	5,478	5,325	97	2,371.387	43
4	2012-13	5,478	6,000	110	2,634.125	48
5	2013-14	5,358	5,600	105	1,706.445	32
Total		**25,825**	**23,025**	**89**	**10,138.41**	**39**

(Source: Sharda Sahayak Command Area Development Authority)

Appendix 2.2.19

Construction of Structures

(Reference: Paragraph no. 2.2.4.5(e); Page 49)

(In Numbers)

Sl. No.	Year	Targets in DPRs	Target fixed by Authority	Percentage of Target fixed by Authority against DPRs	Achievement	Percentage of Achievement against targets in DPRs
1	2009-10	4,500	2,735	61	1,182	26
2	2010-11	6,150	2,435	40	1,470	24
3	2011-12	6,150	4,184	68	1,729	28
4	2012-13	6,150	4,184	68	2,059	33
5	2013-14	7,000	4,462	64	1,510	22
Total		**29,950**	**18,000**	**60**	**7,950**	**27**

(Source: Sharda Sahayak Command Area Development Authority)

Appendix 2.2.20

Construction of field drains

(Reference: Paragraph no. 2.2.4.6; Page 50)

(Length in Km)

Sl. No.	Year	Targets in DPRs	Target fixed by Authority	Percentage of Target fixed by Authority against DPRs	Achievement	Percentage of Achievement against targets in DPRs
1	2009-10	476.000	140.000	29	119.400	25
2	2010-11	648.000	168.000	26	36.800	6
3	2011-12	648.000	300.000	46	44.270	7
4	2012-13	648.000	340.000	52	44.880	7
5	2013-14	732.000	276.000	38	10.775	1
Total		**3,152.000**	**1,224.000**	**39**	**256.125**	**8**

(Source: Sharda Sahayak Command Area Development Authority)

Appendix 2.2.21

Implementation of *Warabandi*

(Reference: Paragraph no. 2.2.4.7; Page 50)

(Area in Hectare)

Sl. No.	Year	Targets in DPRs	Target fixed by Authority	Percentage of Target fixed by Authority against DPRs	Achievement	Percentage of Achievement against targets in DPRs
1	2009-10	68,000	39,000	57	8,878	13
2	2010-11	88,000	46,000	52	8,719	10
3	2011-12	1,02,000	95,000	93	22,402	22
4	2012-13	1,02,000	1,04,000	102	33,827	33
5	2013-14	1,12,000	1,04,000	93	10,498	9
Total		**4,72,000**	**3,88,000**	**82**	**84,324**	**18**

(Source: Sharda Sahayak Command Area Development Authority)

Appendix 2.2.22

Physical achievements under different Projects

(Reference: Paragraph no. 2.2.5; Page 53)

(Area in lakh hectares)

Sl. No.	Irrigation Projects	Year of Initiation	CCA of the system	CCA take up by the Authority	Command Area Available for Development	Target	Area covered till March 2014	Percentage of coverage (col. 8 to 5)
1	2	3	4	5	6	7	8	9
1	Sharda Canal Project	1989-90	16.13	16.13	10.61	10.61	9.44	59
2	Sharda Sahayak Canal System Phase – II	2009-10	16.74	3.30	3.30	3.17	0.76	23
3	Saryu Canal System Phase-II	2009-10	12.00	2.80	2.80	2.75	0.46	16
4	Sirsi Dam Canal	2010-11	0.52	0.45	0.45	0.45	0.08	18
Total			**45.39**	**22.68**	**17.16**	**16.98**	**10.74**	**47**
Note: Area already covered in Sharda Sahayak Canal System Phase – I					13.44		13.44	
Total area					**30.60**		**24.18**	

(Source: Sharda Sahayak Command Area Development Authority)

Appendix 2.2.23

Details of reported and actual physical progress

(Reference: Paragraph no. 2.2.7.2; Page 56)

Sl. No.	Name of district	Lined channels (In km)		Unlined channels (In km)		Structure (in nos.)		Drains (in km)	
		Reported	Executed	Reported	Executed	Reported	Executed	Reported	Executed
1	Azamgarh	53.90	47.13	37.10	138.17	339	477	11.30	7.58
2	Bahraich	53.69	55.32	445.44	361.05	358	779	0.30	0.30
3	Basti	27.23	4.64	200.80	0	138	33	2.70	0
4	Ghazipur	60.70	60.69	519.23	451.84	369	628	27.50	22.99
5	Gorakhpur	12.60	6.45	111.00	0	64	42	0.00	0
6	Hardoi	103.46	106.57	754.49	633.04	414	382	8.00	9.00
7	Mirzapur	32.85	32.85	263.65	131.99	178	278	0.00	0
8	Pratapgarh	45.34	62.11	380.86	438.35	300	353	8.00	10.61
9	Raebareli	71.70	75.48	545.65	504.94	444	2945	6.25	1.92
10	Shahjahanpur	83.76	81.12	516.05	451.15	398	411	0.00	0
11	Varanasi	73.89	64.62	492.10	267.31	431	407	10.50	4.64
Total		**619.12**	**596.98**	**4,266.37**	**3,377.84**	**3,433**	**6,735**	**74.55**	**57.04**
Percentage variation		**104**		**126**		**51**		**131**	

(Source: Data compiled at *Bhoomi Sanrakshan Adhikari* Office)

Appendix 2.2.24

Details of inspection/verification of OFD works

(Reference: Paragraph no. 2.2.7.5; Page 57)

Sl. No.	Name of District	No. of outlets executed during 2009-14	No. of physical inspection by DD	Number of inspection note issued
1	Bahraich	193	5	5
2	Varanasi	225	8	8
3	Mirzapur	108	0	0
4	Hardoi	214	NA	NA
5	Raebareli	248	0	0
6	Pratapgarh	278	11	11
7	Gorakhpur	22	0	0
8	Basti	119	39	39
Total		**1,407**	**63**	**63**

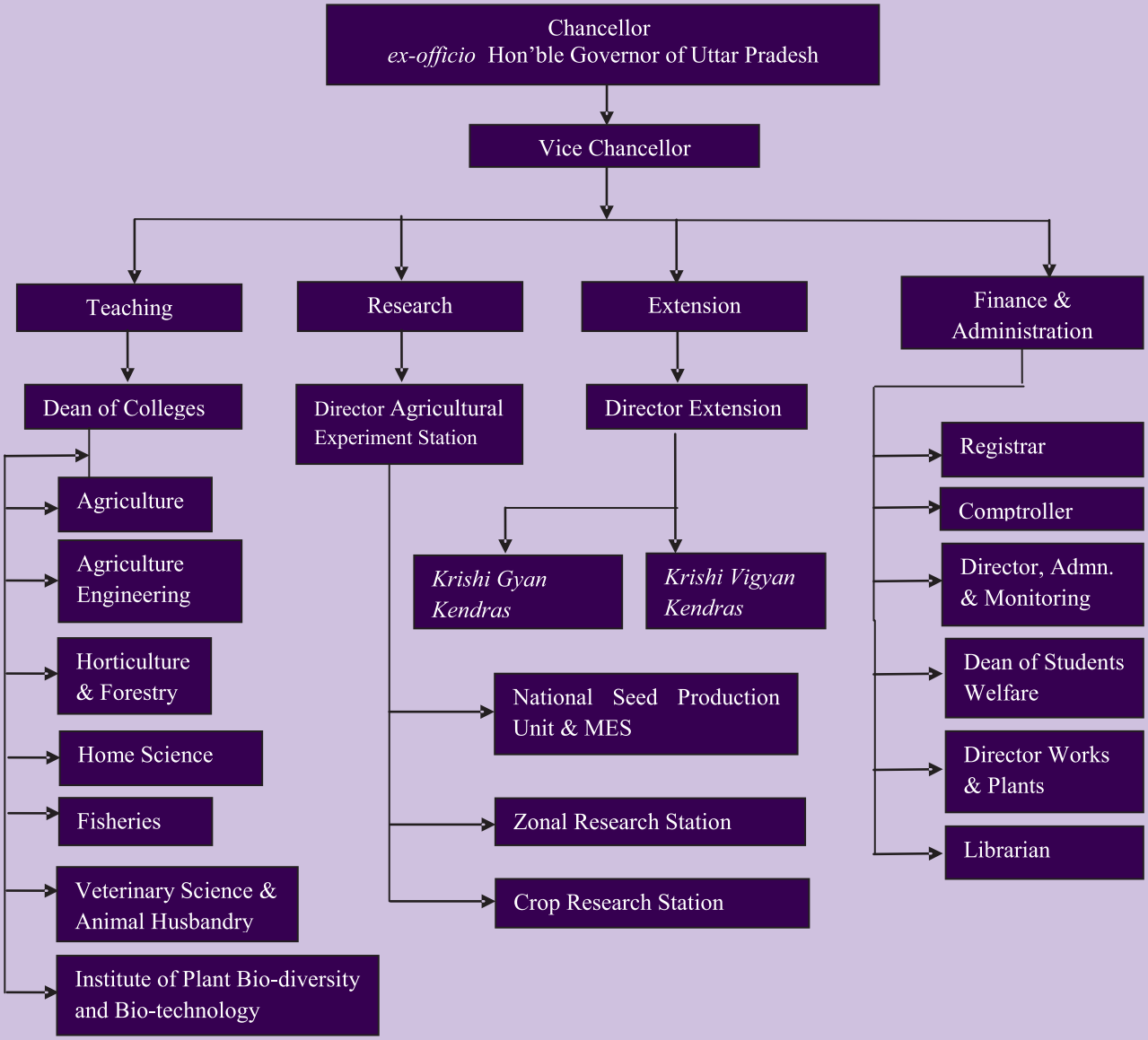
(Source: Data compiled at *Bhoomi Sanrakshan Adhikari* Office)

Note: Data of Azamgarh, Ghazipur and Shahjahanpur were not furnished by the units.

Appendix 2.3.1

Organisational setup

(Reference: Paragraph no.2.3.2; Page 61)



Appendix 2.3.2

Records not furnished by NDUAT

(Reference: Paragraph no.2.3.6; Page 62)

Sl. No.	Name of the Department	Name of records
1	Finance Department	Records of Distance Education, Information Technology.
2	Research	Records of 27 Research projects.
3	Academics and Administration	Appointment files of Administration for 2009 to 2014, expenditure vouchers of CATAT, rate contract files and tender files.
4	Works and Plant	● Record of works executed during 2009-11 by Director, DWP, maintenance works during 2009-14, approved detailed project reports, tender notice files, comparative Statements, sanction of time extension & deviation, bill & vouchers, consumption statements, testing & monitoring records, measurement books (MBs), agreements, handing & taking over certificates, VAT, labour cess & IT deduction, work orders, supply orders,records of recovery of house rent, house tax, water & electricity bills & maintenance of houses, records pertaining to ICAR maintenance grants and security deposit & releases. ● Records of executed works by the executing agencies (C&DS, UPRNN, UPAVP, and PACFED), works for the period 2009-14 and records of store & stock, tools & plants, MBs and MBs of maintenance works, quotation file, temporary & permanent advance adjustment vouchers and consumption statements.

Detailed replies to Audit Memos not furnished by the Universities

Name of University	Audit Memo issued (pages)	Reply Received (pages)	Reply furnished (*per cent*)	Reply not furnished (pages)
NDUAT	1,364	1,026	75	338
SVPUAT	842	818	97	24

Appendix 2.3.3

Receipts and Expenditure in NDUAT

(Reference: Paragraph 2.3.7.2; Page 63)

(₹ in crore)

Sl. No.	Year	Opening balance	Receipts					Expenditure	Closing Balance
			Grants-in aid		University income	Other receipts	Total		
			Plan	Non-Plan					
1	2009-10	(-) 14.95	48.65	17.22	5.07	26.07	82.06	97.88	(-)15.82
2	2010-11	(-) 15.82	49.44	29.47	6.07	36.89	106.05	124.46	(-)18.41
3	2011-12	(-) 18.41	24.60	27.93	11.64	34.24	80.00	100.92	(-)20.92
4	2012-13	(-) 20.92	18.91	39.20	11.10	30.64	78.93	92.48	(-)13.55
5	2013-14	(-) 13.55	21.85	39.30	11.89	28.96	88.45	106.41	(-)17.96
Total			**163.45**	**153.12**	**45.77**	**156.80**	**435.49**	**522.15**	

(Source: Records of the University)

Appendix 2.3.4

Position of academic staff in NDUAT

(Reference: Paragraph no. 2.3.8.2; Page 65)

Sl. No.	Name of the Post	Sanctioned strength	Person-in-position					Shortfalls in *per cent* (range in percentage)
			2009-10	2010-11	2011-12	2012-13	2013-14	
		(In numbers)						
1	Professor-cum-Head of the Department	40	09	09	07	11	11	73 to 83
2	Associate Professor/Scientist	56 +1	34	31	27	25	30	39 to 55
3	Assistant Professor/ Assistant Scientist	167+3	121	116	111	95	103	28 to 43
Total		**267**	**164**	**156**	**145**	**131**	**144**	**-**

(Source: Records of Universities)

Appendix 2.3.5

Enrolment of students (in NDUAT) against intake capacity during 2009-14

(Reference: Paragraph no. 2.3.8.4; Page 66)

(in numbers)

Sl. No.	Name of College	Name of courses	Intake capacity	Actual enrolments	Shortfall/ Excess *(per cent)*
1	College of Agriculture	B.Sc (Agriculture) M.Sc (Agriculture) Ph.D.	534 965 362	558 807 254	(+) 24 (4) (-) 158 (16) (-) 108(30)
2	College of Horticulture and Forestry	B.Sc (Horticulture)	233	236	(+) 03 (1)
3	College of Fisheries	B.Sc. (Fisheries)	169	163	(-) 06(3.5)
4	Mahamaya College of Agriculture Engineering and Technology	B.Tech. M.Tech. (2012-13)	762 10	737 03	(-) 25 (03) (-) 07 (70)
5	College of Veterinary Science and Animal Husbandry	B.V.Sc. M.V.Sc.	333 160	178 67	(-) 155 (47) (-) 93 (58)
6	College of Home Science	B.Sc (Home Science) M.Sc.(Home Science)	267 35	235 12	(-) 32 (12) (-) 23 (66)
		Total	**3,830**	**3,250**	**607(16)**

(Source: Records of the University)

Appendix 2.3.6

Details of dropout of students in NDUAT

(Reference: Paragraph no. 2.3.8.4; Page 67)

Sl. No.	Name of Course	Year 2009-10		Year 2010-11		Year 2011-12		Year 2012-13	
		No. of Final Year Student	Dropout (*per cent*)	No. of Final Year Student	Dropout (*per cent*)	No. of Final Year Student	Dropout (*per cent*)	No. of Final Year Student	Dropout (*per cent*)
NDUAT									
1	B.Sc. (Agriculture)	71	01(1)	94	02(2)	129	06(5)	134	06(4)
2	B.Sc. (Horticulture)	19	03(16)	27	03(11)	67	05(7)	62	10(16)
3	B.Sc. (Fisheries)	19	05(26)	27	0(0)	41	08(20)	41	04(10)
4	B.Tech (Agriculture)	65	12(18)	68	01(2)	61	03(5)	98	02(2)
5	M.Tech (Mechanical)	40	06(15)	40	06(15)	39	02(5)	39	0(0)
6	B.Tech (Computer Science)	38	18(47)	40	04(10)	35	01(3)	-	-
7	B.Sc. (Home Science)	30	01(3)	45	02(4)	58	0(0)	51	0(0)
8	M.Sc. (Agriculture)	87	09(10)	132	18(14)	174	21(12)	166	26(16)
9	M.V.Sc.	03	01(33)	08	01(13)	04	0(0)	27	0(0)

(Source: Records of University)

Appendix 2.3.7

Agency-wise number of research projects in NDUAT

(Reference: Paragraph no. 2.3.9.1; Page 69)

Sl. No.	Name of the agencies	On-going projects as of April 2009	New projects 2009-14	Total	Completed/ closed projects	On-going projects as on March 2014
1	ICAR	38	8	46	8	38
2	UPCAR	3	1	4	1	3
3	International agencies/ Other agencies	23	Nil	23	12	11
4	GoUP	32	14	46	26	20
Total		**96**	**23**	**119**	**47**	**72**

(Source: Records of the University)

Appendix 2.3.8

List of variety of seeds released and notified

(Reference: Paragraph no. 2.3.9.4; page 71 and Paragraph no. 2.3.9.5; Page 72)

Sl. No.	Name of crops	Name of variety of seeds	Year of release	Year of notification
NDUAT				
1	Rice	*Sarjoo-52*	1980	1982
2		*Narendra Dhan-1*	1980	1988
3		*Narendra Dhan-2*	1982	1987
4		*Narendra – 80*	1986	1987
5		*Narendra -118*	1987	1988
6		*Narendra -97*	1992	1992
7		*Narendra -359*	1992	1994
8		*JalLahari*	1993	1994
9		*Jan Priya*	1993	1995
10		*Jalnidhi*	1992	1994
11		*BarhAvrodhi*	1995	1997
12		*NarendraUsar Dhan-2*	1996	1998
13	Hybrid rice	*Narendra Shankar Dhan-2*	1998	1998
14	Hybrid rice	*NarendraUsarDhan Shankar-3*	2005	Not notified
15	Rice	*NarendraUsarDhan-3*	1999	1999
16		*Barani Deep*	2001	2006
17		NDR-8002	2005	2005
18		NDR-2026	2004	Not notified
19		*ShuskSamrat*	2006	2007
20		NDR 2064	2007	Not notified
21		*NarendraNarayani*	2008	Not notified
22		*NarendraMayank*	2008	2009
23		*NarendraJalpushp*	2008	Not notified
24		NDR-8013	2008	Not notified
25		*NarendraDhaneshwari*	2008	Not notified
26		*NarendraShishir*	2008	Not notified
27		*Swarna sub-1*	2009	2009
28		*NarendraDhan 3112-1*	2009	2009
29		*NarendraUsarDhan 2008*	2009	2009
30		*NarendraLalmati*	2009	2009
31		*NarendraUsarDhan 2009*	2010	Not notified
32		*NarendraSugandhaDhan*	2010	Not notified
33		*NarendraDhan 2065*	2010	Not notified
34		NDGR-201	2012	Not notified

35	Maize	*Shaktiman-1*	2001	2001
36	Wheat	*Narendra*Wheat-1012	1998	1998
37		*Narendra*Wheat-1014	1998	1998
38		*Narendra*Wheat-1076	2002	2003
39		*Narendra*Wheat-2036	2002	2002
40		*Narendra*Wheat-1067	2005	2005
41		*Narendra*Wheat - 4018	2012	2013
42	Barley	*Narendra jau-1*	1999	2001
43		*Narendra jau-2*	1999	2001
44		*Narendra jau-3*	2001	2002
45		*Narendra jau-4*	2002	Not notified
46		*Narendra jau-5*	2007	Not notified
47		*Narendra jau-6*	2003	2005
48		*Narendra jau-7*	2011	Not notified
49		NDB-1173	Released	Notified
50		NDB-943	2007	2009
51		NDB-1445	2012	2013
SVPUAT				
1	Chickpea	WCG-3(*VallabhKallarChana* 1)	2004 SVRC	Not notified
		Vallabh Kabuli Chana-1	Identified, 2005 CVRC	Not notified
2	*Basmati* Rice	*Vallabh Basmati-22*	2009, CVRC	2009
		Vallabh Basmati-21	2013, SVRC	2013
		Vallabh Basmati-23	2013, SVRC	Not notified
		Vallabh Basmati-24	Identified, 2012, CVRC	Not notified
3	*Urd*	*Vallabh Urd-1*	Identified, 2008, CVRC	Not notified
4	*Taramira*	*Vallabh Taramira-1*	2009, SVRC	2009
		Vallabh Taramira-2	2009, SVRC	2009
5	*Haldi*	*VallabhPriya*	2004, SVRC	Not notified
6	*Arvi*	*Vallabh Nikki*	2007, SVRC	Not notified
7	*Callongy*	*VallabhBhavi*	2010, SVRC	Not notified
8	*Petha*	*VallabhPetha-1*	2010, SVRC	Not notified
9	*Dhania*	*Sarvahari*	2010, SVRC	Not notified
10	*Methi*	*Vallabhchinki*	2006, SVRC	Not notified

(Source: Records of University)
(*SVRC: State Variety Release Committee, CVRC: Central Variety Release Committee)*

Note: 1. **Release:** The crop variety is released by SVRC/CVRC after identification.
2. **Notification:** The seeds should be offered for sale to the farmers only after the seeds were certified by the issue of notification by the Government.

Appendix 2.3.9

Details of seed production in NDUAT

(Reference: Paragraph no. 2.3.9.4; Page 71)

Sl. No.	Name of variety of seed	Area (hectare)	Production(Rice) (Quintals)											
			2008-09		2009-10		2010-11		2011-12		2012-13		Total	
			BS	FS	BS	FS	BS	FS	BS	FS	BS	FS	BS	FS
1	*Sarjoo-52 (N)*	206.09	225. 00	2,507.57	169.20	262.60	89.10	460.85	113.40	819.00	278.55	1,785.36	875.25	5,835.38
2	NDR-97 (N)	94.32	58.20	554.28	52.15	825.35	14.00	263.69	18.00	201.15	22.25	326.40	164.60	2,170.87
3	*JalNidhi (N)*	4.80	13.35	NIL	2.30	22.95	8.10	NIL	1.20	NIL	NIL	NIL	24.95	22.95
4	NDR-359 (N)	121.03	120.15	798.65	237.15	402.00	80.10	1,148.42	99.60	636.80	204.30	618.09	741.30	3,603.96
5	NDR-118 (N)	3.40	11.00	NIL	NIL	46.80	NIL	NIL	NIL	NIL	NIL	NIL	11.00	46.80
6	NDR-8002 (N)	37.85	29.60	139.80	36.00	224.56	46.60	NIL	263.74	76.30	60.35	306.20	436.29	746.86
7	*JalLahri (N)*	4.90	13.50	NIL	5.85	91.20	11.60	NIL	15.12	NIL	8.00	NIL	54.07	91.20
8	*Usar-3*	36.57	6.80	NIL	32.40	70.40	27.20	536.45	14.00	107.80	31.50	NIL	111.90	714.65
9	*JalPriya (N)*	1.94	NIL	NIL	NIL	18.40	2.40	NIL	4.00	NIL	NIL	NIL	6.40	18.40
10	*Swarna sub-1 (N)*	94.54	NIL	NIL	424.80	NIL	381.15	810.16	529.06	780.75	230.30	491.00	1,565.31	2,081.91
11	*BarhAvarodhi (N)*	0.60	NIL	NIL	2.25	NIL	1.00	NIL	2.80	NIL	NIL	NIL	6.05	NIL
12	*Barani Deep (N)*	1.80	NIL	NIL	NIL	NIL	3.20	NIL	14.40	NIL	16.00	NIL	33.60	NIL
13	*ShuskSamrat (N)*	2.40	NIL	NIL	NIL	NIL	4.00	NIL	12.00	NIL	54.45	NIL	70.45	NIL
14	*Narendra Dhan-1 (N)*	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
15	*Narendra Dhan-2 (N)*	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
16	*Narendra-80 (N)*	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
17	*Usar Dhan-2 (N)*	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
18	*Narendra Shankar Dhan-2 (N)*	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
19	*Narendra Usar Dhan-2 (N)*	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
20	NDR-2026	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
21	NDR-2064	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
22	*Narendra Narayani*	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
23	*Narendra Mayank (N)*	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
24	*Narendra Jalpushp*	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
25	*NDR-8013*	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
26	*Narendra Dhaneshwari*	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
27	*Narendra Shishir*	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
28	*Narendra Dhan 3113-1 (N)*	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
29	*Narendra Usar Dhan-2008 (N)*	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
30	*Narendra Lalmati (N)*	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
31	*Narendra Usar Dhan-2009*	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
32	*Narendra Sugandha Dhan*	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
33	*Narendra Dhan 2065*	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
34	NDGR-201	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
	Total	**610.24**	**477.60**	**4,000.30**	**962.10**	**1,964.26**	**668.45**	**3,219.57**	**1,087.32**	**2,621.80**	**905.70**	**3,527.05**	**4,101.17**	**1,5332.98**
	Wheat													
1	NW-1012 (N)	32.36	60.00	36.00	190.90	NIL	247.00	NIL	100.00	NIL	8.80	NIL	606.70	36.00
2	NW-1014 (N)	35.87	27.00	123.70	172.60	NIL	78.40	125.45	15.60	NIL	4.20	NIL	297.80	249.15
3	NW-1076 (N)	6.10	21.35	5.00	4.80	NIL	5.30	NIL	NIL	NIL	6.60	NIL	38.05	5.00

4	NW-2036 (N)	46.69	95.50	15.25	295.30	35.00	147.10	52.50	43.20	NIL	66.60	NIL	647.70	102.75
5	NW-1067 (N)	4.00	50.00	NIL	2.40	NIL	17.10	NIL	NIL	NIL	NIL	NIL	69.50	NIL
6	NW-4018 (N)	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Total		**125.02**	**253.85**	**179.95**	**666.00**	**35.00**	**494.90**	**177.95**	**158.80**	**NIL**	**86.20**	**NIL**	**1,659.75**	**392.90**
Barley														
1	*Nar.Jau.-1 (N)*	16.61	1.10	6.75	5.65	NIL	73.00	NIL	77.40	NIL	2.00	19.75	159.15	26.50
2	*Nar.Jau.- 2 (N)*	28.10	28.25	NIL	49.85	12.15	84.30	NIL	84.00	NIL	20.15	NIL	266.55	12.15
3	*Nar.Jau.-3 (N)*	7.60	2.12	NIL	7.72	NIL	65.26	NIL	5.60	NIL	21.60	14.85	102.30	14.85
4	*Nar.Jau.-4*	0.45	0.44	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	0.44	NIL
5	*Nar.Jau.-5*	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
6	*Nar.Jau.-6 (N)*	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
7	*Nar.Jau.-7*	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
8	*NDB-1173 (N)*	9.91	NIL	NIL	NIL	NIL	13.00	NIL	59.70	NIL	31.10	NIL	103.80	NIL
9	*NDB-943 (N)*	0.85	0.90	NIL	0.94	NIL	NIL	NIL	NIL	NIL	NIL	NIL	1.84	NIL
10	*NDB-1445 (N)*	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Total		**63.52**	**32.81**	**6.75**	**64.16**	**12.15**	**235.56**	**NIL**	**226.70**	**NIL**	**74.85**	**34.60**	**634.08**	**53.50**
Maize														
1	*Shaktiman*-1 (N)	**NIL**	**NIL**	**NIL**	**NIL**	**NIL**	**NIL**	**NIL**	**NIL**	**NIL**	**NIL**	**NIL**	**NIL**	**NIL**

(Source: Records of University) (BS refers to Breeder Seed; FS refers to Foundation Seed; and (N) refers to notified).

Appendix 2.3.10

Details of seeds sold as grain

(Reference: Paragraph no. 2.3.9.5(b); Page 72 & Paragraph no. 2.3.16.4(b); Page 83)

NDUAT						
Year	Paddy seed	Quantity of unsold seeds (Qtls.)	Rate of seeds (₹/Qtls.)	Value of unsold seeds	Seeds sold as grain	
				(₹ in lakh)	Quantity (Qtls.)	Amount (₹ in lakh)
2009-10	Breeder Seed	122.41	3,400	4.16	1,307.81	11.73
	Foundation Seed	2,439.45	2,170	52.94		
2010-11	Breeder Seed	318.24	3,570	11.36	1,063.34	10.00
	Foundation Seed	550.84	2,200	12.12		
2011-12	Breeder Seed	123.78	3,700	4.58	443.31	4.96
	Foundation Seed	758.27	2,380	18.05		
2012-13	Breeder Seed	423.34	3,800	16.09	638.70	7.37
	Foundation Seed	237.43	2,650	6.29		
Total		**4,973.76**		**125.59**	**3,453.16**	**34.06**

Year	Wheat seed	Quantity of unsold seeds (Qtls)	Rate of seeds (₹/Qtl.)	Value of unsold seeds	Seeds sold as grain	
				(₹ in lakh)	Quantity (Qtls)	Amount (₹ in lakh)
2009-10	Breeder Seed	147.73	3,800	5.61	614	7.25
	Foundation Seed	145.00	2,350	3.41		
2010-11	Breeder Seed	331.18	4,000	13.25	1077	10.24
	Foundation Seed	40.54	2,430	0.99		
2011-12	Breeder Seed	487.59	4,100	19.99	877.36	11.25
	Foundation Seed	1,072.17	2,620	28.09		
2012-13	Breeder Seed	202.66	4,200	8.51	620	7.60
	Foundation Seed	499.93	2,880	14.40		
Total		**2,926.80**		**94.25**	**3,188.36**	**36.34**

Year	Gram seed	Quantity of unsold seeds (Qtls)	Rate of seeds (₹/Qtl.)	Value of unsold seeds	Seeds sold as grain	
				(₹ in lakh)	Quantity (Qtls)	Amount (₹ in lakh)
2010-11	Breeder Seed	80.42	9,000	7.24	38.38	1.07
	Foundation Seed	0.29	5,145	0.01		
2011-12	Breeder Seed	33.03	11,000	3.63	5.25	0.12
	Foundation Seed	4.00	8,480	0.34		
2012-13	Breeder Seed	0.53	11,000	0.06	0.69	0.02
Total		**118.27**		**11.28**	**44.32**	**1.21**
Grand Total		**8,018.83**		**231.12**	**6,685.84**	**71.61**

(Source: Records of University)

SVPUAT						
Year	Paddy seed	Quantity of unsold seeds (Qtls.)	Rate of seeds (₹/Qtl.)	Value of unsold seeds (₹ in lakh)	Seeds sold as grain	
					Quantity (Qtls.)	Amount (₹ in lakh)
2009-10	Foundation Seed	53.02	4,700	2.49		
2010-11	Breeder Seed	2.88	6,300	0.18	129.86	1.75
	Foundation Seed	780.89	5,100	39.83		
2011-12	Breeder Seed	69.84	6,300	4.40	277.90	5.21
	Foundation Seed	391.56	5,200	20.36		
2012-13	Breeder Seed	36.10	6,500	2.35	390.19	12.22
	Foundation Seed (PB-1121)	159.52	5,800	9.25		
	Foundation Seed (PR-113)	77.10	2,900	2.24		
	Certified Seed	115.63	5,300	6.13		
Total		**1,686.54**		**87.23**	**797.95**	**19.18**

Year	Wheat seed	Quantity of unsold seeds (Qtls.)	Rate of seeds (₹/Qtl.)	Value of unsold seeds (₹ in lakh)	Seeds sold as grain	
					Quantity (Qtls.)	Amount (₹ in lakh)
2009-10	Foundation Seed	72.40	2,750	1.99		
2010-11	Breeder Seed	85.6	4,000	3.42	400	4.40
	Foundation Seed	473.35	2,900	13.73		
2011-12	Breeder Seed	78.8	4,100	3.23	180	2.00
	Foundation Seed	70.44	3,000	2.11		
2012-13	Breeder Seed	58.00	4,200	2.44	-	-
	Foundation Seed	50.95	3,300	1.68		
Total		**889.54**		**28.60**	**580**	**6.40**

Year	Mustard seed	Quantity of unsold seeds (Qtls)	Rate of seeds (₹/Qtl.)	Value of unsold seeds (₹ in lakh)	Seeds sold as grain	
					Quantity (Qtls.)	Amount (₹ in lakh)
2009-10	Foundation Seed	4.10	5,500	0.23	4.11	0.08
2010-11	Foundation Seed	19.21	7,000	1.34	19.21	0.48
2011-12	Foundation Seed	13.40	7,500	1.01	13.40	0.40
2012-13	Foundation Seed	69.52	7,500	5.21		-
Total		**106.23**		**7.79**	**36.72**	**0.96**
Grand Total		**2,682.31**		**123.62**	**1,414.67**	**26.54**

(Source: Records of University)

Appendix 2.3.11

Details of incomplete works in NDUAT

(Reference: Paragraph no. 2.3.11.1.; Page 76)

(₹ in lakh)

Sl. No.	Name of the Project	Sanction Date	Original Cost	Revised Sanction	Revised Cost	Name of Executing Agency	Releases to Executing Agency	Expen-diture	Date of Start	Original Date of completion	Status of the Project (till 31 March 2014)
1	College of Fisheries	27.12.05	918.90	Aug-08/ 03.05.10	1,476.37/ 1,532.66	C&DS, *Jal* Nigam	1,525.77	1,204.00	01.03.06	24.10.08	Incomplete
2	Dr. R.M.L College of Biotechnology	08.12.05	670.74	01.08.07 15.06.09 13.07.10	988.94 1,520.68 1,609.35	C&DS, *Jal* Nigam	1,609.35	1,283.00	01.04.06	24.10.08	Incomplete
3	College of Horticulture & Forestry	22.12.05	1,661.05	15.06.09 04.05.10	2,141.13 2,366.90	C&DS, *Jal* Nigam	2,366.90	1,705.00	01.04.06	24.10.08	Incomplete
4	Furnishing of College of Horticulture & Forestry	07.02.11	313.41	NA	NA	C&DS, *Jal* Nigam	313.41	285.00	28.02.11	31.03.12	Incomplete
5	Strengthening of *Akma* Agriculture Farm	30.01.09	263.52	17.05.10	783.59	UPAVBP	783.59	528.00	02.02.09	01.02.11	Incomplete
6	Strengthening of College of Home Science	30.01.09	401.94	17.05.10	684.82	UPAVBP	684.82	563.62	02.02.09	01.02.11	Incomplete
7	Strengthening of Ag. Lab. Centre Directorate	30.01.09	310.22	12.08.11	556.26	UPAVBP	528.45	405.66	02.02.09	01.08.10	Incomplete
8	Strengthening of College of Agriculture	30.01.09	141.95	17.05.10	393.44	UPAVBP	393.44	338.81	02.02.09	01.02.10	Incomplete
9	Strengthening of Guest House	30.01.09	227.51	17.05.10	293.09	UPAVBP	293.09	279.63	02.02.09	01.02.11	Incomplete
10	Strengthening of College of Veterinary Science	30.01.09	234.08	18.08.10	460.74	UPAVBP	460.74	325.65	02.02.09	01.02.11	Incomplete
11	Strengthening of Awaasiya Bhawan	30.01.09	377.26	28.02.11	747.32	UPAVBP	710.32	679.00	02.02.09	01.08.10	Incomplete
12	College of Agri Business Management	23.12.08	2,006.31	23.03.12	2,798.69	UPAVBP	2,658.69	2,200.00	29.11.08	28.11.10	Incomplete
13	Construction of Internal Road, High Maast Electric Tower & Boundary Wall.	30.03.08	588.20	23.03.12	1,702.70	UPAVBP	1,488.20	1,488.20	16.04.08	15.08.09	Incomplete
14	Construction of remaining part of College of Agriculture	17.10.11	236.10	NA	NA	UPAVBP	236.10	157.40	08.11.11	07.11.12	Incomplete

15	Construction of Sports Stadium	10.12.08	693.42	12.10.11	923.29	UPRNN	877.29	870.29	15.12.08	14.06.10	Incomplete
16	Construction of Fisheries skill development Centre, Gonda	01.11.06	310.36	04.05.10	1,014.56	C&DS, *Jal Nigam*	1,010.36	867.74	01.12.06	01.12.07	Incomplete
17	Furnishing of Fisheries skill development Centre, Gonda	23.03.12	173.65	NA	NA	C&DS, *Jal Nigam*	173.65	154.42	23.03.12	30.11.12	Incomplete
18	Construction of International-cum-VIP-Hostel	28.11.08	572.70	22.11.12	711.10	UPRNN	711.10	711.10	29.11.08	28.05.10	Completed but furnishing yet to be completed.
19	Construction of Agriculture College in Azamgarh district	19.09.13	5,343.06	NA	NA	UPRNN	1,500.00	1,130.00	14.10.13	13.10.15	Work in progress

(Source: Records of University) NA: Not Applicable

Appendix 2.3.12

Receipts and Expenditure in SVPUAT

(Reference: Paragraph no.2.3.14.1; Page 78)

(₹ in crore)

Sl. No.	Receipts								
	Year	Opening balance	Grants-in aid		University income	Other receipts	Total	Expenditure	Closing Balance
			Plan	Non–Plan					
1	2009-10	6.60	59.52	7.91	21.33	7.92	103.28	99.76	3.52
2	2010-11	3.52	55.25	11.98	42.14	10.94	123.83	113.18	10.65
3	2011-12	10.65	59.33	15.54	26.64	1.31	113.47	101.25	12.22
4	2012-13	12.22	17.95	21.65	16.00	2.18	70.00	59.48	10.52
5	2013-14	10.52	35.28	20.54	2.13	5.23	73.70	67.51	6.19
Total			**227.33**	**77.62**	**108.24**	**27.58**	**484.28**	**441.18**	

(Source: Records of the University)

Appendix 2.3.13

Position of academic staff in SVPUAT

(Reference: Paragraph no. 2.3.15.1; Page 79)

(in numbers)

Sl. No.	Name of the Post	Sanctioned strength	Person-in-position					Shortfalls in *per cent* (range in percentage)
			2009-10	2010-11	2011-12	2012-13	2013-14	
1	Professor-cum-Head of the Department	41	15	14	11	10	10	63 to 76
2	Associate Professor/Scientist	56	24	24	22	21	23	57 to 63
3	Assistant Professor/ Assistant Scientist	125	84	82	80	76	87	30 to 39
Total		**222**	**123**	**120**	**113**	**107**	**120**	**-**

(Source: Records of University)

Appendix 2.3.14

Staff position (Teaching and Laboratory) in College of Veterinary Science and Animal Husbandry of SVPUAT

(Reference: Paragraph no. 2.3.15.2; Page 80)

(in numbers)

Sl. No.	Name of Post	Sanctioned strength	Men-in-position	Vacant position
1	Professor	09	Nil	09
2	Associate Professor	12	02	10
3	Assistant Professor	22	13	09
Total		**43**	**15**	**28**
4	Laboratory Assistant	17	Nil	17
5	Laboratory Technician	17	01	16
Total		**34**	**01**	**33**

(Source: Records of University)

Appendix 2.3.15

Enrolment of students against intake capacity in SVPUAT during 2009-14

(Reference: Paragraph no.2.3.15.3; Page 80)

(in numbers)

Sl. No.	Name of College	Name of courses	Intake capacity	Actual enrolments	Shortfall/ Excess *(per cent)*
1	College of Agriculture	B.Sc. (Agri.) M.Sc. (Agri.) Ph.D. (Agri.)	554 506 288	497 348 178	(-) 57(10) (-) 158 (31) (-) 110 (38)
2	College of Biotechnology	B.Tech. (Bio-tech.) M.Sc./M.Tech. (Bio-tech.)	554 116	434 87	(-) 120 (22) (-) 29 (25)
3	College of Veterinary Science & Animal Husbandry	B.V.Sc. (2011-14)	205	85	(-) 120 (59)
		Total	**2,223**	**1,629**	**594 (27)**

(Source: Records of the University)

Appendix 2.3.16

Details of Performance of Placement cell in SVPUAT

(Reference: Paragraph no. 2.3.15.4; Page 81)

Sl. No.	Year	No. of successful students	No. of students placed	*Per cent*
1	2009-10	142	29	20.4
2	2010-11	172	22	12.8
3	2011-12	199	15	7.5
4	2012-13	215	02	0.9
5	2013-14	249	15	6.0
Total		**977**	**83**	**8.0**

(Source: Records of University)

Appendix 2.3.17

Agency-wise number of research projects in SVPUAT

(Reference: Paragraph 2.3.16.1; Page 82)

(in numbers)

Sl. No.	Name of the agencies	On-going projects as of April 2009	New projects 2009-14	Total	Completed/ closed projects	On-going projects as on March 2014
1	ICAR	16	11	27	16	11
2	UPCAR	9	5	14	13	1
3	International agencies/ Other agencies	01	13	14	5	09
4	GoUP	Nil	17	17	11	06
Total		**26**	**46**	**72**	**45**	**27**

(Source: Records of the University)

Appendix 2.3.18

Details of expenditure in SVPUAT on vocational training, front line demonstrations etc.

(Reference: Paragraph no. 2.3.17.2 (b); Page 85)

(₹ in lakh)

Sl. No.	Year	Grant received	Expenditure incurred	Disbursement of pay and allowances (*per cent*)
1	2009-10	47.46	23.40	24.06(51)
2	2010-11	43.80	26.93	16.87(39)
3	2011-12	54.78	16.51	38.27(70)
4	2012-13	42.94	25.91	17.03(40)
5	2013-14	60.35	33.55	26.80(44)
Total		**249.33**	**126.30**	**123.03 (49)**

(Source: Records of the University)

Appendix 2.4.1

List of records not produced to audit

(Reference: Paragraph no. 2.4.1.4; Page 90)

Sl. No.	Records not produced in Audit
Principal Secretary Medical Education, Government of Uttar Pradesh	
01	No records and data had been submitted in Audit.
DGMET, Lucknow	
01	Cash/bank book & Ledgers.
02	Balance sheet/Receipt & Payment accounts.
03	Counterfoil of receipt books except for the period 2012 & 2013.
04	Advance adjustment register.
05	Bank reconciliation statement.
06	Internal audit report.
07	Head-wise budget allotment and expenditure statement.
08	CPMT result for the year 2009.
09	Details of security fee which was not refunded.
10	Details of security fee collected in cash and refunds made at different counselling centres.
11	Detail of funds received from various sources in financial years.
12	Record/data related to students appeared in counselling in CPMT.
13	Detail of roles and responsibilities of DG office in CPMT.
14	Financial position of CPMT account.
15.	Details of OB, CB, Debit & Credit of SBI Account.
16.	Counselling records except for left over seat statement which was provided to audit during the course of exit conference with DGMET on 23-07-2014.
17	Detail of number of students participated in counselling in the CPMT-2009 & 2010.
KGMU, Lucknow	
01	All records related to Test & confidential account including outsourcing of IT related work for CPMT-2009 & 2012.
CSJMU, Kanpur	
01	All records related to Test & confidential account including outsourcing of IT related work for CPMT-2010 and 2013.
Bundelkhand University, Jhansi	
01	All records related to Test & confidential account including outsourcing of IT related work for CPMT-2011.

Appendix 2.4.2

Details of requisition made for records

(Reference: Paragraph no. 2.4.1.4; page 90)

Sl. No.	Date/Letter No.	Issued to	Issued by	Remarks
1	01.5.2014/SS-IV/ CPMT/ 2014-15/64	Principal Secretary, Medical Education Department	DAG/SS-IV	Request for submission of records of CPMT Fund/Test.
2	02.5.2014/SS-IV/ CPMT/2014-15/02	Registrar, KGMU, Lucknow	DAG/SS-IV	Request for submission of records of CPMT Fund/Test.
3	02.5.2014/D.O. letter No./I&PA/2013-14 /01	Principal Secretary, Medical Education Department	PAG	Request for Entry Conference.
4	13.5.2014/SS-IV/ CPMT/03	Special Secretary, Medical Education Department	DAG/SS-IV	Request for submission of records of CPMT Fund/Test.
5	15.5.2014/SS-IV/ CPMT/2014-15/04	Registrar, CSJMU, Kanpur	DAG/SS-IV	Request for submission of records of CPMT Fund/Test.
6	15.5.2014/SS-IV/ CPMT/2014-15/05	Registrar, Bundelkhand University, Jhansi	DAG/SS-IV	Request for submission of records of CPMT Fund/Test.
7	15.05.14 /Audit Memo	Registrar/Finance Officer, KGMU Lucknow	Sr.AO/CPMT	Request for submission of records of CPMT Fund/Test.
8	20.5.2014/D.O. letter No./SS-IV/CPMT/ 2013-14/06	Principal Secretary, Medical Education Department	PAG	Request for Entry Conference and submission of records.
9	02.6.2014/SS-IV/ CPMT/2014-15/12	Registrar, KGMU, Lucknow	Sr.AO/CPMT	Request for submission of records of CPMT Fund/Test.
10	16.06.2014/PAG(G&SSA)/I&PA/25/2012-13/72	Chief Secretary, Government of Uttar Pradesh	PAG	Request to issue directives to all concerned entities for submission of records/data and furnishing of replies in respect of CPMT fund/Test.
11	18.6.2014/SS-IV/ CPMT/2014-15/15	DGMET, Lucknow	Sr.AO/CPMT	Request for submission of compliance of issued audit memo.
12	19.6.2014/SS-IV/ CPMT/2014-15/155	Principal Secretary, Medical Education Department	DAG/SS-IV	Regarding Audit of Medical Education Department.
13	24.6.2014	Registrar/Finance Officer, KGMU, Lucknow	Sr.AO/CPMT	Request for submission of records of CPMT Fund/ Test and compliance of issued audit memo no. 1-4.
14	27.6.2014/SS-IV/ CPMT/2014-15/22	Registrar, Bundelkhand University, Jhansi	Sr.AO/CPMT	Regarding Audit of CPMT Fund/Test
15	01.7.2014/SS-IV/ CPMT/2014-15/26	DGMET, Lucknow	Sr.AO/CPMT	Request for submission of compliance of issued audit memo.
16	01.7.2014/SS-IV/ CPMT/2014-15/23	Registrar, CSJMU, Kanpur	Sr.AO/CPMT	Request for submission of records of CPMT Fund/Test.
17	02.7.2014/SS-IV/ CPMT/2014-15/28	Professor, Life Science (Chief Exam co-ordinator), CSJMU, Kanpur	Sr.AO/CPMT	Request for submission of records of CPMT-2010.

18	03.07.2014/SS-IV/ CPMT/2014-15/29	Associate Professor, Business Administration, CSJMU, Kanpur	Sr.AO/CPMT	Request for submission of records of CPMT-2013.
19	07.07.2014/SS-IV/ CPMT/2014-15/30	DGMET, Lucknow	DAG/SS-IV	Request for submission of compliance of issued audit memo.
20	07.07.2014/SS-IV/ CPMT/2014-15/31	Registrar, CSJMU, Kanpur	DAG/SS-IV	Request for submission of records of CPMT-2010 & 2013.
21	10.07.2014 PAG(G&SSA)/I&PA/ 25 /2012-13/110	Chief Secretary, Government Of Uttar Pradesh	PAG	Reminder for issuing directives to all concerned entities for submission of records/data and furnishing of replies in respect of CPMT fund/Test.
22	14.07.2014	DGMET, Lucknow	Sr.AO/CPMT	Request for submission of compliance of issued audit memo.
23	07-08-2014	Apex Level Committee meeting with Chief Secretary and other senior officers of the Government.		Matter was discussed. Minutes awaited.
24	14.08.14/SS-IV/ CPMT /LDP/2014-15/34	Principal Secretary, Medical Education Department	DAG/SS-IV	Request for submission of records of Test.
25	19.08.14/SS-IV/ CPMT /LDP/2014-15/35	Registrar, CSJMU, Kanpur	DAG/SS-IV	Request for submission of compliance of issued audit memo.
26	05.09.14/SS-IV/ CPMT/LDP/38	Registrar, KGMU, Lucknow	Sr.AO/ CPMT	Request for submission of records of CPMT
27	10.09.2014/PAG (G&SSA)/I&PA/44/ 2012-13/169	Principal Secretary, Medical Education Department	PAG	Request for holding exit conference, production of records and furnishing of replies.
28	16.09.2014/PAG (G&SSA)/I&PA/44/ 2012-13/181	Principal Secretary, Medical Education Department	PAG	Reminder for furnishing of replies of Government in respect of LDP.
29	22.9.2014/PAG(G&SS A)/CPMT/2014-15/44	Principal Secretary, Higher Education Department	DAG/SS-IV	Request for issue of directives to CSJMU, Kanpur for submitting records related to CPMT-2010 & 2013.
30	26.09.14/SS-IV /LDP/2014-15/46	Special Secretary, Medical Education Department	Sr.AO/CPMT	Request for submission of records related to Test.
31	26.09.14/SS-IV/ LDP/2014-15/47	Finance Officer, KGMU, Lucknow	Sr.AO/CPMT	Request for submission of records related to Test and furnishing of replies.
32	7.10.2014 SS-IV/2014-15/49	Registrar, KGMU, Lucknow	DAG/SS-IV	Regarding audit of Confidential Section of CPMT Examination.
33	7.10.2014 SS-IV//2014-15/50	Vice Chancellor, KGMU, Lucknow	DAG/SS-IV	Regarding audit of Confidential Section of CPMT Examination.
34	7.10.2014 SS-IV/2014-15/51	Controller of Examination, KGMU, Lucknow	DAG/SS-IV	Regarding audit of Confidential Section of CPMT Examination.
35	7.10.2014 SS-IV/2014-15/52	Finance Officer, KGMU, Lucknow	DAG/SS-IV	Regarding Audit of Confidential Section of CPMT Examination.
36	3.11.2014/DO.No. PAG(G&SSA)/I&PA/ 44/2012-13/247	Principal Secretary, Medical Education Department	PAG	Regarding Furnishing of replies and holding Exit Conference.

37	3.11.2014/DO.No. PAG(G&SSA)/ I&PA/44/2012-13/ 247 A	Principal Secretary, Finance Department, UP, Lucknow	PAG	Regarding Furnishing of replies and holding Exit Conference.
38	5.11.2014/SS-IV/LDP/CPMT/ 2014-15/58	Registrar, KGMU, Lucknow	Sr.AO/CPMT	Non receipt of replies to audit memos and non-production of CPMT records
39	5.11.2014/SS-IV/LDP/ CPMT/2014-15/58	Vice Chancellor, KGMU, Lucknow	Sr.AO/CPMT	Non receipt of replies to audit memos and non-production of CPMT records
40	5.11.2014/SS-IV/LDP/ CPMT/2014-15/58	Finance Officer, KGMU, Lucknow	Sr.AO/CPMT	Non receipt of replies to audit memos and non-production of CPMT records
41	21.11.2014/SS-IV/ LDP/CPMT/ 2014-15/59	Registrar, KGMU, Lucknow	Sr.AO/CPMT	Furnishing of records related to CPMT Exams of 2009 & 2012.
42	28.11.2014/SS-IV/ CPMT/LDP/ 2014-15/60	Principal Secretary, Medical Education Department, UP, Lucknow	DAG/SS-IV	Request for submission of records of CPMT Fund/Test.
43	28.11.2014/SS-IV/ CPMT/LDP/ 2014-15/61	DGMET, Lucknow	DAG/SS-IV	Request for submission of records of CPMT Fund/Test.
44	28.11.2014/SS-IV/ CPMT/LDP/ 2014-15/62	Registrar, KGMU, Lucknow	DAG/SS-IV	Request for submission of records of CPMT Fund/Test.
45	28.11.2014/SS-IV/ CPMT/LDP/ 2014-15/63	Registrar, CSJMU, Kanpur	DAG/SS-IV	Request for submission of records of CPMT Fund/Test.
46	28.11.14/SS-IV/ CPMT/LDP/ 2014-15/64	Registrar, Bundelkhand University, Jhansi	DAG/SS-IV	Request for submission of records of CPMT Fund/Test.

Appendix 2.4.3

Details of replies not furnished by entities

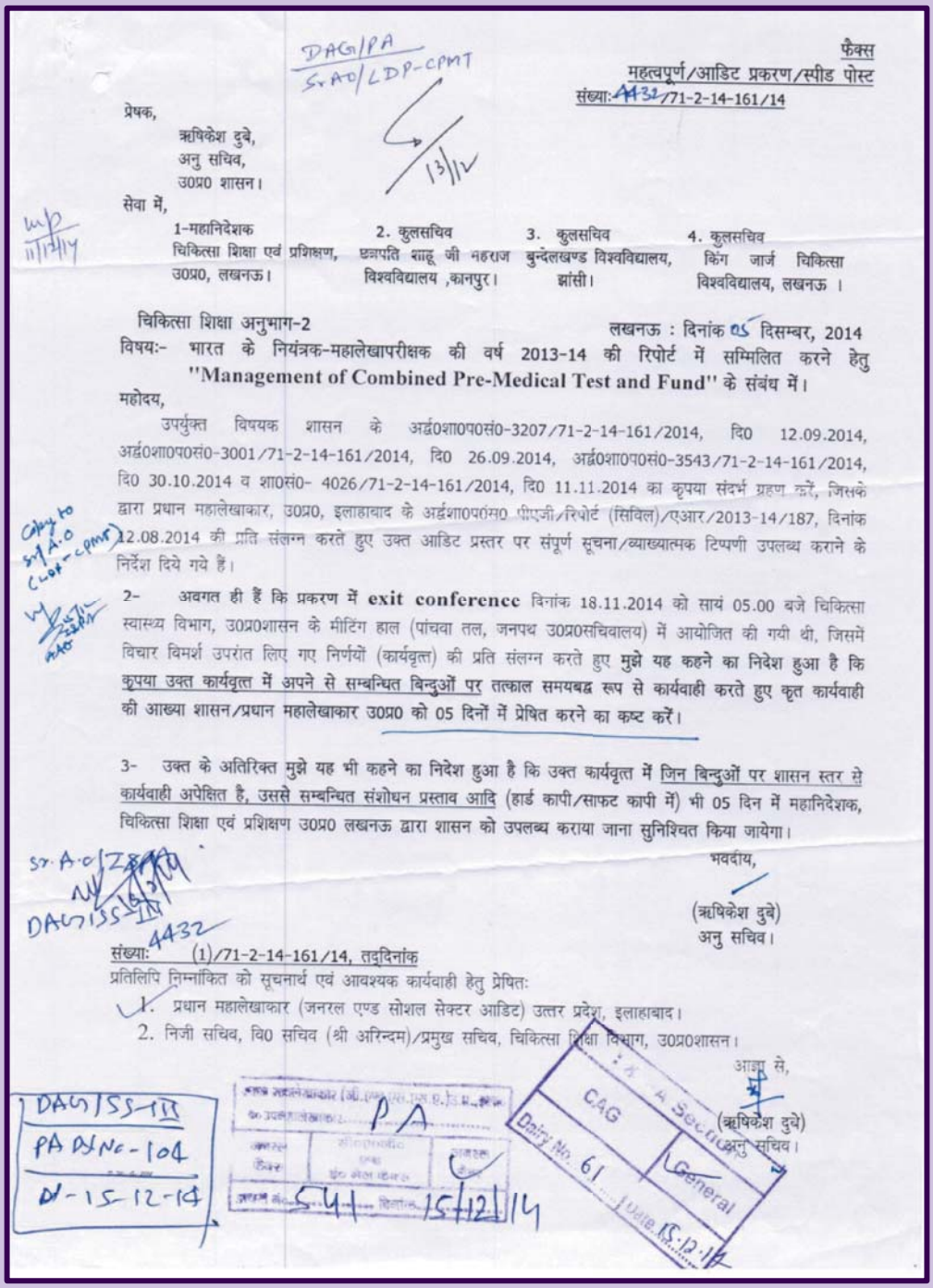
(Reference: Paragraph no. 2.4.1.4; page 90)

Sl. No.	Replies not received (Audit Memo No.)
Principal Secretary Medical Education Department	
01	Audit Memo page 01-10, Dated 05.05.14
DGMET, Lucknow	
01	199-200
02	217-218
03	221-222
04	225-226
05	249-250
06	259-262
07	269-270
08	299-304
09	305-306
10	321-322
11	329-332
12	339-342
13	347-348
14	373-374

Appendix 2.4.4

Directives of the Government to entities for submission of response and records

(Reference: Paragraph no. 2.4.1.4; page 90)



फैक्स
महत्वपूर्ण/आडिट प्रकरण/स्पीड पोस्ट
संख्या: 4432/71-2-14-161/14

प्रेषक,
ऋषिकेश दुबे,
अनु सचिव,
उ0प्र0 शासन।

सेवा में,
1-महानिदेशक चिकित्सा शिक्षा एवं प्रशिक्षण, उ0प्र0, लखनऊ।
2. कुलसचिव छत्रपति शाहू जी महराज विश्वविद्यालय ,कानपुर।
3. कुलसचिव बुन्देलखण्ड विश्वविद्यालय, झांसी।
4. कुलसचिव किंग जार्ज चिकित्सा विश्वविद्यालय, लखनऊ ।

चिकित्सा शिक्षा अनुभाग-2
लखनऊ : दिनांक 05 दिसम्बर, 2014

विषयः- भारत के नियंत्रक-महालेखापरीक्षक की वर्ष 2013-14 की रिपोर्ट में सम्मिलित करने हेतु "Management of Combined Pre-Medical Test and Fund" के संबंध में।

महोदय,

उपर्युक्त विषयक शासन के अर्द्ध0शा0प0सं0-3207/71-2-14-161/2014, दि0 12.09.2014, अर्द्ध0शा0प0सं0-3001/71-2-14-161/2014, दि0 26.09.2014, अर्द्ध0शा0प0सं0-3543/71-2-14-161/2014, दि0 30.10.2014 व शा0सं0- 4026/71-2-14-161/2014, दि0 11.11.2014 का कृपया संदर्भ ग्रहण करें, जिसके द्वारा प्रधान महालेखाकार, उ0प्र0, इलाहाबाद के अर्द्ध0शा0प0सं0 पी0ए0जी/रिपोर्ट (सिविल)/एआर/2013-14/187, दिनांक 12.08.2014 की प्रति संलग्न करते हुए उक्त आडिट प्रस्तर पर संपूर्ण सूचना/व्याख्यात्मक टिप्पणी उपलब्ध कराने के निर्देश दिये गये हैं।

2- अवगत ही हैं कि प्रकरण में **exit conference** दिनांक 18.11.2014 को सायं 05.00 बजे चिकित्सा स्वास्थ्य विभाग, उ0प्र0शासन के मीटिंग हाल (पांचवा तल, जनपथ उ0प्र0सचिवालय) में आयोजित की गयी थी, जिसमें विचार विमर्श उपरांत लिए गए निर्णयों (कार्यवृत्त) की प्रति संलग्न करते हुए मुझे यह कहने का निदेश हुआ है कि कृपया उक्त कार्यवृत्त में अपने से सम्बन्धित बिन्दुओं पर तत्काल समयबद्ध रूप से कार्यवाही करते हुए कृत कार्यवाही की आख्या शासन/प्रधान महालेखाकार उ0प्र0 को 05 दिनों में प्रेषित करने का कष्ट करें।

3- उक्त के अतिरिक्त मुझे यह भी कहने का निदेश हुआ है कि उक्त कार्यवृत्त में जिन बिन्दुओं पर शासन स्तर से कार्यवाही अपेक्षित है, उससे सम्बन्धित संशोधन प्रस्ताव आदि (हार्ड कापी/साफट कापी में) भी 05 दिन में महानिदेशक, चिकित्सा शिक्षा एवं प्रशिक्षण उ0प्र0 लखनऊ द्वारा शासन को उपलब्ध कराया जाना सुनिश्चित किया जायेगा।

भवदीय,
(ऋषिकेश दुबे)
अनु सचिव।

संख्या: 4432 (1)/71-2-14-161/14, तद्दिनांक

प्रतिलिपि निम्नांकित को सूचनार्थ एवं आवश्यक कार्यवाही हेतु प्रेषित:

1. प्रधान महालेखाकार (जनरल एण्ड सोशल सेक्टर आडिट) उत्तर प्रदेश, इलाहाबाद।
2. निजी सचिव, वि0 सचिव (श्री अरिन्दम)/प्रमुख सचिव, चिकित्सा शिक्षा विभाग, उ0प्र0शासन।

आज्ञा से,
(ऋषिकेश दुबे)
अनु सचिव।

Appendix 2.4.5

Unauthorised expenditure from CPMT Fund

(Reference: Paragraph no. 2.4.2.1; page 92)

(₹ in lakh)

Sl. No.	Particulars	Date (Bill/Payment)	Amount	Expenditure related to:
DGMET, Lucknow				
1	HP colour jet Printer	05.02.2010	0.26	Principal Secretary, Medical Education Department
2	Photo Copy Machine	09.02.2010	0.77	Special Secretary, Medical Education Department
3	Iron Chair	12.01.2010	2.81	Manohar Das Eye Hospital, Allahabad
4	Scrutiny of Recruitment Forms	25.08.2009	2.54	Medical College, Azamgarh
5	Renewal of Website As Advance	28.03.2014	5.00	Principal Secretary, Medical Education Department
6	MCI Approval Works	31.10.2013	0.48	DGMET, Lucknow
7	Tour and travel Bills	13.1.2009 & 05.02.2009	1.79	Medical College, Jalaun
8	Expenditure incurred by Principal for visiting AIIMS, New Delhi	24-01-2009	0.10	TA expenditure
9	Digital copier Ricoh	16.01.2009	3.30	Hon'ble Minister, Medical Education Department
10	Computer, Laptop, printer, scanner *etc.*	16.01.2009	1.84	Secretary, Medical Education Department
11	Payment of pending bills for hiring of taxi by Principal, Medical College, Azamgarh	07.01.2009	1.44	Principal, Medical College, Azamgarh
12	Payment of pending bills for hiring of taxi by Principal, Medical College, Kannauj	06.01.2009	1.88	Principal, Medical College, Kannauj
13	Payment for miscellaneous work related to Medical College of Allahabad and Kannauj	11.12.2008	0.73	Principal, Medical College, Allahabad and Kannauj
14	Payment on purchase of petrol for the Government vehicle in the year 2006-07 and 2007-08		6.55	DGMET, Lucknow
15	Expenditure incurred during MCI inspection	05.09.2008	0.25	Principal, Medical College, Jhansi
16	Advance payment for writ related to MCI	29-08-2008	0.25	Principal, Medical College, Kannauj
		Total	**29.99**	
CSJMU, Kanpur				
01	Purchase of OMR Scanner for "Environmental Studies in Under Graduate Programme"	15.05.2010	21.00	CSJMU, Kanpur
		Grand Total	**50.99**	

Appendix 2.4.6

Details of honorarium paid to ineligible employees

(Reference: Paragraph no. 2.4.2.1; page 92)

(₹in lakh)

Sl. No.	Year	Paid to	Amount	Remarks	Total
1.	2009	Chief Minister's Secretariat staff/Minister's secretariat staff	1.19	Paid on the occasion of festival Holi.	2.17
		Principal Secretary's/Special Secretary's/Deputy Secretary's staff	0.37	Paid on the occasion of festivals, Holi and Deepawali.	
		Estate Department Staff	0.61	Paid on the occasion of festivals, Holi and Deepawali.	
2.	2010	Chief Minister's Secretariat staff/Minister's secretariat staff	0.33	Paid for working till late hours in discharge of official duties.	1.95
		Principal Secretary's/Special Secretary's/Deputy Secretary's staff	1.24	Paid for working till late hours in discharge of official duties.	
		Estate Department Staff	0.38	Honorarium paid on account of Holi	
3.	2011	Principal Secretary's/Special Secretary's/Deputy Secretary's staff	1.04	Paid for working till late hours in discharge of official duties.	1.16
		Estate Department Staff	0.12	Paid for working till late hours in discharge of official duties.	
4.	2012	Chief Minister's Secretariat staff/Minister's secretariat staff	0.39	Paid for working till late hours in discharge of official duties.	1.86
		Principal Secretary's/Special Secretary's/Deputy Secretary's staff	1.47	Paid for working till late hours in discharge of official duties.	
5.	2013	Chief Minister's Secretariat staff/Minister's secretariat staff	0.23	Paid for working till late hours in discharge of official duties.	0.45
		Principal Secretary's/Special Secretary's/Deputy Secretary's staff	0.22	Paid for working till late hours in discharge of official duties.	
				Grand Total	**7.59**

(Source: DGMET, Lucknow)

Appendix 2.4.7

Payment of honorarium in excess of norms

(Reference: Paragraph no. 2.4.2.1; page 92)

(₹ in lakh)

Sl. No.	Name	Designation	Amount
CSJMU, Kanpur			
1	Ashok Kumar	Vice Chancellor	1.00
2	Sayed Waqar Hussain	Registrar	1.00
3	Dr. Sudhansu Pandya	Associate Professor	1.00
4	Dr. Saroj Dwivedi	System Manager	1.00
5	Ashish Srivastava	Assistant Librarian	0.85
6	Deepak Verma	Senior Lecturer	0.85
7	Sandesh Gupta	Lecturer	0.85
8	AshishVarshneya	Accounts Officer	0.75
9	P.S. Mishra	Estate Officer	0.30
10	A. K. Singh	Junior Engineer	0.30
11	Satish Madhukar	Junior Engineer	0.30
12	Dhananjay Kumar	Clerk	0.30
		Total	**8.50**
KGMU, Lucknow			
13	D.K. Gupta	Vice Chancellor	3.00
14	S.K. Das	Chief Co-ordinator	2.00
15	Arun Singh	Professor	1.00
16	Abbas A Mahdi	Professor	1.00
17	Sandeep Bhattacharya	Professor	1.00
18	Rakesh Kumar	Registrar	0.30
19	B.P. Singh	Finance Officer	0.30
		Total	**8.60**
		Grand Total	**17.10**

Appendix 2.4.8

Sale of Information booklets at higher rate

(Reference: Paragraph no. 2.4.2.2(a); page 93)

Year	Name of the University which conducted the Test	GO No	Rate fixed by the Government (In ₹)	Rate at which Information booklet sold (In ₹)	Number of forms sold	Total Excess amount collected from applicants (₹ in lakh)
2009	KGMU, Lucknow	**Records not produced to Audit**				
2010	CSJMU, Kanpur	541/71-3-09-144/ 2009 dated 09.02.2010	GEN/OBC-850	GEN/ OBC-875	GEN/ OBC-54544	17.25
			SC/ST-450	SC/ST-475	SC/ST-14447	
2011	Bundelkhand University, Jhansi	589/71-2-11-99/ 2010 dated 17.02.2011	GEN/OBC-850	GEN/ OBC-875	GEN/ OBC-54426	17.03
			SC/ST-450	SC/ST-475	SC/ ST-13677	
2012	KGMU, Lucknow	598/71-2-12-127/2012 dated 17.02.2012	GEN/OBC-1000 + 50	GEN/ OBC-1080	GEN/ OBC-63583	23.81
			SC/ST-500 + 50	SC/ST-580	SC/ ST-15799	
2013	CSJMU, Kanpur	1174/71-2-13-127/ 2011 dated 11.04.2013	GEN/OBC-1280	GEN/ OBC-1292	GEN/ OBC-67564	10.04
			SC/ST-680	SC/ST-692	SC/ ST-16110	
					Grand Total	**68.13**

Appendix 2.5.1

Non-production of records

(Reference:Paragraph no. 2.5.6.1; page 103)

Name of unit	Brief particulars
Principal Secretary, Secondary Education Department, Lucknow	Government planning file of the Scheme.
	Budgetary provisions proposals files.
	Budgetary provisions of Administrative Expenses and details correspondence files.
	Government Order's and Instructions issued from time to time.
	Details of survey and details of board-wise students passed and selection of students.

Appendix 2.5.2

Excess expenditure under administrative expenses

(Reference:Paragraph no. 2.5.6.4; page 104)

(₹ in crore)

Sl. No.	Name of the district	Number of laptop purchased	Cost of laptop purchased at the rate of ₹ 19,058 per laptop	Admissibility under administrative expenses where distribution function presided over by Hon'ble Chief Minister	Expenditure actually incurred	Excess expenditure
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	Aligarh	20,293	38.67	1.50	2.46	0.96
2	Allahabad	69,395	132.25	1.50	2.10	0.60
3	Banda	11,636	22.18	1.50	2.91	1.41
Total		**1,01,324**	**193.10**	**4.50**	**7.47**	**2.97**

Appendix 2.5.3

Liabilities created under administrative expenses

(Reference:Paragraph no. 2.5.6.5; page 104)

(₹ in crore)

Sl. No.	Name of the district	Number of laptop purchased	Cost of laptop purchased at the rate of ₹ 19,058	Admissibility at the rate of 1.2 *per cent* of column 4	Allotment under administrative expenses	Actual expenditure incurred under administrative expenses	Amount actually paid	Created liability
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	Aligarh	20,293	38.674	1.500*	0.000	2.460	0.000	2.460
2	Allahabad	69,395	132.253	1.500*	0.000	2.100	0.000	2.100
3	Banda	11,636	22.176	1.500*	1.500	2.910	1.500	1.410
4	Bijnore	28,464	54.247	0.651	0.025	0.035	0.025	0.010
5	Gautam Buddha Nagar	13,419	25.574	0.307	0.011	0.248	0.011	0.237
6	Sant Ravidas Nagar	9,324	17.770	0.213	0.036	0.066	0.036	0.030
	Total	**1,52,531**	**294.694**	**1.171**	**1.572**	**7.819**	**1.572**	**6.247**

*** ₹ 1.50 crore where function presided over by the Hon'ble Chief Minister.**

Appendix 2.5.4

Details of supply orders issued for procurement of laptops

(Reference:Paragraph no. 2.5.6.6; page 104)

Supply order No.	Date of supply orders	Procurement of laptops (in numbers)	Rate per unit (in ₹)	Amount (₹ in crore)
1	14 March 2013	9,989	19,058	19.03
2	18 May 2013	1,63,767	19,058	312.11
3	17June 2013	2,64,769	19,058	504.60
4	28 June 2013	2,44,329	19,058	465.64
5	20August 2013	4,97,108	19,058	947.39
6	29 August 2013	2,80,591	19,058	534.75
7	19 September 2013	20,565	19,058	39.19
Total		**14,81,118**		**2,822.71**

Appendix 2.5.5

Details of undistributed laptops

(Reference:Paragraph no. 2.5.6.6(a); page 105)

Sl. No.	District	No. of students eligible for laptop	Purchase order issued	No. of laptops supplied against purchase order	Laptop distributed	Laptops not distributed	Cost of undistributed laptop (₹ in crore)
1	Aligarh	20,293	20,293	20,293	19,788	505	0.96
2	Allahabad	69,395	69,395	69,395	65,806	*3,537	6.74
3	Azamgarh	43,011	43,011	43,011	41,459	1,552	2.96
4	Balrampur	9,748	9,748	9,748	9,032	716	1.36
5	Banda	11,636	11,636	11,636	11,563	73	0.14
6	Bijnore	28,464	28,464	28,464	28,340	124	0.24
7	Etawah	13,415	13,415	13,415	13,405	10	0.02
8	Gautam Buddha Nagar	13,419	13,419	13,419	12,791	628	1.20
9	Ghazipur	31,692	31,692	31,692	30,833	859	1.64
10	Kanpur Dehat	21,584	21,584	21,584	21,175	409	0.78
11	Lucknow	46,827	46,827	46,827	44,317	2,510	4.78
12	Mahrajganj	16,461	16,461	16,461	16,066	395	0.75
13	Meerut	21,957	21,957	21,957	21,425	532	1.01
14	Moradabad	24,383	24,383	24,383	24,143	240	0.46
15	SantRavidas Nagar	9,324	9,324	9,324	9,201	123	0.23
Total		**3,81,609**	**3,81,609**	**3,81,609**	**3,69,344**	**12,213**	**23.28**

***52 laptops were stolen/looted.**

Appendix 2.6.1

Details of Funds

(Reference:Paragraph no. 2.6.6; page 111)

Sl. No.	Name of the Bank	Fixed Deposit No.	Date of investment	Amount invested (in ₹)	Date of Maturity	Maturity amount (in ₹)
1	Allahabad Bank	50150227347	02.04.2013	1,29,99,51,958	28.03.2014	1,29,99,51,958
2		50162694728	19.07.2013	90,00,000	19.07.2014	98,37,750
3		50162884050	20.07.2013	90,00,000	20.07.2014	98,37,750
4		50163081776	22.07.2013	95,00,000	22.07.2014	1,03,84,292
5		50163114443	23.07.2013	95,00,000	23.07.2014	1,03,84,292
6		50163416364	24.07.2013	95,00,000	24.07.2014	1,03,84,292
7		50163585559	25.07.2013	95,00,000	25.07.2014	1,03,84,292
		Total		**13,55,95,1958**		
8	Canara Bank	144401005332	29.03.2014	1,00,00,00,000	29.03.2015	1,09,57,58,346
		Total		**1,00,00,00,000**		
9	Allahabad Bank	50154528501	11.05.2013	99,73,48,000	Not Available	Not Available
10		50157923030	11.06.2013	25,29,19,000	Not Available	Not Available
11		50161752477	11.07.2013	29,73,07,000	11.07.2014	Not Available
12		50165679252	11.08.2013	80,60,000	Not Available	Not Available
13		50170263847	14.09.2013	71,44,77,787	Not Available	Not Available
14		50171540288	17.09.2013	24,98,21,977	Not Available	Not Available
15		50174589492	11.10.2013	26,39,76,000	Not Available	Not Available
16		50178199260	22.11.2013	4,54,48,913	Not Available	Not Available
17		50182586672	18.01.2014	17,43,08,877	Not Available	Not Available
18		50187501647	13.01.2014	22,02,442	Not Available	Not Available
19		50191326645	11.02.2014	33,03,39,000	Not Available	Not Available
20		50193971172	27.02.2014	2,19,15,16,691	Not Available	Not Available
21		50195792920	11.03.2014	34,58,96,000	Not Available	Not Available
22		50198482133	28.03.2014	1,01,52,62,074	Not Available	Not Available
23		50198484979	28.03.2014	54,94,87,428	Not Available	Not Available
24		50162679153	18.07.2013	90,00,000	18.07.2014	98,37,750
25		50162693509	19.07.2013	90,00,000	19.07.2014	98,37,750
26		50162858473	20.07.2013	90,00,000	20.07.2014	98,37,750
27		50162952941	22.07.2013	80,00,000	22.07.2014	87,44,667
			Total	**7,47,33,71,189**		
			Grand Total	**98,29,32,33,147**		
			Amount in saving banks	**1,41,96,42,929**		
			Amount in treasuries at different districts as on 31.03.2014	**29,93,15,913**		
			Closing Balance	**11,54,82,81,989**[1]		

[1] Differs by ₹ 3.05 crore with the figures depicted in Table 1.on account of utilisation certificate not received from districts.

Appendix 2.6.2

List of decisions taken in the Board's meeting but not implemented

(Reference: Paragraph no. 2.6.8.2; Page 115)

Sl. No.	Date	Agenda No.	Agenda
1	16 December 2009	5	Arrangement for education of the children of construction workers.
			Subsidised foodings.
2	23 June 2010	7	A boarding school for children of the construction labour's on the pattern of Kasturaba Gandhi girls school etc.
3	28 September 2010	5	Appointment/ posting of permanent staff for Board.
4	14 September 2011	5	Medical and Health Insurance scheme.
5	16 December 2011	2	Establishment of school for children of workers.
6	19 November 2012	6	Evaluation cost of non-government /individual buildings and technical assessment of projects cost by technical expert.
		9	
7	27 August 2013	5	Implementation of family planning scheme and orphan assistance scheme.

Appendix 3.1

Details of fraudulent disbursals of pay and arrears of pay

(Reference: Paragraph no.3.1.1; page 119 & 120)

Appendix 3.1A

Sl. No.	Name	Designation	Saving Account Number	Amount in ₹
Salary arrear 40 per cent (01-01-2006 to 30-10-2010)				
1	Mukesh Kumar	Constable/Driver	11047329462	5,880
2	Shyam Singh	Constable/Driver	11047329462	5,880
3	Preetam Singh	Constable/Driver	11047215036	61,338
4	Jagadish Singh	Daftari	11047215036	2,589
5	Jai Prakash Verma	--	11047464468	58,059
6	Krishna Veer Singh	--	11047464468	28,898
7	Mukesh Kumar	--	20042697353	6,546
8	Dil Bahadur	Cook	20042697353	9,389
9	Kapil Kumar	Constable/Driver	20042697353	17,700
10	Pradeep Kumar	Constable/Driver	20042697353	6,300
11	Sahab Singh	Constable/Driver	11047338885	6,060
12	Arun Kumar	Constable/Driver	11047338885	6,045
			Total	**2,14,684**

Appendix 3.1B

Sl. No.	Name	Batch No.	Saving Account Number	Amount in ₹
Extra pay 2010-11				
1	Narendra Kumar	8,336	11047325560	14,607
2	Narendra Singh	8,336	11047325560	11,198
3	Rakesh Kumar	7,814	11047328049	18,643
4	Rakesh Kumar	7,814	11047328049	81,185
5	Ramveer Singh	7,224	11047328833	18,400
6	Ramveer Singh	7,224	11047328833	3,620
7	Surendra Pal	7,618	11047337122	18,400
8	Surendra Singh	7,618	11047337122	14,693
9	Sitendra Kumar	8,131	30435365158	15,518
10	Sitendra Singh	8,131	30435365158	7,362
11	Nepal Singh	7,502	31084688113	16,985
12	Nepal Singh	7,502	31084688113	13,611
13	Pawan Kumar	7,866	11047325843	17,495
14	Pawan Kumar	7,866	11047325843	20,939
			Total	**₹ 2,72,656**

Appendix 3.1C

Sl. No.	Name	Batch No.	Saving Account Number	Amount in ₹
Salary month 04/11				
1	Manoj Kumar	--	11047215036	8,667
2	Mess Headquarter	--	11047215036	1,07,988
			Total	**1,16,655**
Salary month 06/11				
3	Raveendra Kumar	7,711	11047214973	12,943
4	Avneesh Kumar	7,656	11047214973	13,481
5	Rajpal Singh	8,054	11047214973	12,438
6	Mess D Company	Fund	11047214973	1,23,390
7	Jitendra Singh	7,507	11047215003	16,263
8	Naveen Kumar	8,405	11047215003	8,272
9	Birendra Kumar	8,415	11047215003	12,189
10	Mess G Company	Fund	11047215003	1,15,571
11	Gitendra Singh	7,611	11047214940	15,465
12	Sachin Kumar	7,661	11047214940	10,814
13	Mess A Company	Fund	11047214940	1,04,989
14	Sanjai Kumar	8,427	11047214951	10,212
15	Mess B Company	Fund	11047214951	1,15,309
16	Sachin Kumar	8,335	11047214962	13,076
17	Mess C Company	Fund	11047214962	1,18,047
18	Shishupal Singh	7,566	11047215014	15,415
19	Mess H Company	Fund	11047215014	1,42,407
			Total	**8,60,281**
Salary month 09/11				
20	Raj Kumar	--	31758129342	10,270
21	Rakesh Kumar	--	31758129342	11,820
22	Dharmendra Singh	--	11047214940	24,508
23	Sachin Kumar	7,661	11047214940	12,105
24	Mess A Company	Fund	11047214940	1,50,549
25	Rajpal Singh	8,054	11047214973	15,813
26	Mess D Company	Fund	11047214973	1,31,701
27	Virendra Pal	7,564	11047215014	13,077
28	Mess H Company	Fund	11047215014	1,26,549
			Total	**4,96,392**
Salary Month 02/12				
29	Rishipal Singh	7,621	11047424822	13,887
30	Amit Kumar	7,889	11047424822	10,359

31	Sachin Kumar	8,363	11047215014	15,238
32	Mess H Company	Fund	11047215014	24,116
33	Mess H Company	Fund	11047215014	1,36,905
			Total	**2,00,505**
		Extra salary 2010 & 2011		
34	Sitendra	AR	11047215036	13,114
35	Nathan Singh	SAF	11047215036	8,963
36	Hanuman Singh	7,879	11047215036	8,956
			Total	**31,033**
			Total of 36 cases	**₹ 17,04,866**

Appendix 3.2

Statement of expenditure made on payments of insurance premia for the periods covered under insurance

(Reference: Paragraph no. 3.2.1; page 122)

(₹ in crore)

Sl. No.	Year	Amount of premia paid by the Government	Amount of claims paid by the companies.
1	2004-05	11.85	13.60
2	2005-06	11.85	38.31
3	2006-07	26.25	37.20
4	2007-08	26.25	40.98
5	2008-09	35.15	58.92
6	2009-10	49.14	40.64
Total		**160.49**	**229.65**
Total savings during the period (229.65 - 160.49)			**69.16**

Appendix 3.3A

Details of addition of VAT @ five and 12.5 *per cent* instead of prescribed four *per cent*

(Reference: Paragraph no. 3.2.9; page 131)

Name of division	Estimate no.	Contract No.	Total quantity supplied (as per agreements executed against the estimates) (Cubic metre)	Rate per cubic metre (in ₹)	Total amount paid (in ₹)	Amount of VAT as per rates adopted in estimates in ₹ (rate *per cent*) (A)	Amount of VAT/Trade Tax prescribed @ 4 *per cent* (₹) (B)	Extra expenditure (₹) (A)-(B)
ICD, Saharanpur	34/CE/11-12	1,2,3,14& 17/SE/2012-13, 40/EE/2012-13, 1,8 & 9/SE/2013-14	25,344.144	1,050 to 1,597	3,58,52,017.00	17,92,600.85 (5)	14,34,080.68	3,58,520.17
	38/SE/11-12	6/SE/2013-14	3,776.63	1,284	48,49,192.92	2,42,459.65 (5)	1,93,967.72	48,491.93
	32/CE/11-12	4,7,15 &16/SE/2012-13, 2, 3, 11 &13/SE/2013-14, 48 & 61/EE/2013-14	21,235.438	1,150 to 1,753	3,44,95,212.11	17,24,760.61 (5)	13,79,808.48	3,44,952.13
	44/CE/11-12	211,216,217,219,241,244,245,261,263,311,312, 315, 316, 317,318,320,321 &322/EE/2011-12, 389 & 390/EE/2011-12, 4,5 6,8,9,10,11 &12/AE/2012-13	38,469.39 (35,630.01+ 2,839.38)	1,295 to 1,299 & 1,614.75 to 1,618.50	5,07,96,627.37 (4,62,09,100.41 + 45,87,526.96)	25,39,831.36 (5)	20,31,865.09	5,07,966.27
	23/CE/12-13	5,8,12&13/SE/2012-13, 21/EE/2012-13, 10 & 12/SE/2013-14, 42, 43, 45, 53, 80,81,82,83 & 84/EE/2013-14	29,464.31	700 to 1,855	3,76,63,867.92	47,07,983.49 (12.5)	15,06,554.72	32,01,428.77
							Total	44,61,359.27
DD-I, Meerut	40/CE/10-11	1 &2/SE/2010-11	16,695.14	2,700.00 & 2,715.00	4,52,02,862.65	56,50,357.83 (12.5)	18,08,114.51	38,42,243.32
	19/CE/10-11	27,28,29,30,33,34,36,37,44,45,52,86,88, 138,141,147,175,& 176/EE/2010-11	22,097.28	2,135.00 to 2,144.50	4,73,04,925.81	59,13,115.73 (12.5)	18,92,197.20	40,20,918.53
							Total	**78,63,161.85**
							Grand total (X)	**1,23,24,521.12**

Appendix 3.3B

Details of unwarranted addition of VAT on the cost of carriage

(Reference:Paragraph no. 3.2.9; page 131)

Name of division	Estimate No.	Contract No.	Total quantity supplied (as per agreements executed against the estimates) (Cubic metre) (a)	Amount of VAT added on carriage as per estimates (in ₹ per cubic metre) (b)	Extra expenditure (a)x(b) (in ₹)
ICD, Saharanpur	34/CE/ 11-12	1,2,3,14& 17/SE/2012-13, 40/EE/ 2012-13, 1,8 & 9/SE/2013-14	25,344.144	46.07	1,16,7604.71
	38/SE/ 11-12	6/SE/2013-14	3,776.63	35.62	1,34,523.56
	32/CE/ 11-12	4,7,15 &16/SE/2012-13, 2, 3, 11 &13/ SE/2013-14, 48 & 61/EE/2013-14	21,235.438	52.60	11,16,984.04
	44/CE/ 11-12	211,216,217,219,241,244,245,261, 263,311,312, 315, 316,317,318,320, 321 &322/EE/2011-12, 389 & 390/ EE /2011-12, 4,5 6,8,9,10,11 &12/ AE/ 2012-13	35,630.01 2,839.38	39.43 52.60	14,04,891.29 1,49,351.39
	23/CE/ 12-13	5,8,12&13/SE/2012-13, 21/EE/ 2012-13, 10 & 12/SE/2013-14, 42, 43, 45, 53, 80,81,82,83 & 84/EE/2013-14	29,464.31	142.71	42,04,851.68
				Total (A)	**81,78,206.67**
DD-I, Meerut	40/CE/ 2010-11	1 &2/SE/2010-11	16,695.14	244.79	40,86,803.32
	19/CE/ 2010-11	27,28,29,30,33,34,36,37,44,45,52,86,88,1 38,141,147,175,& 176/EE/2010-11	22,097.28	185.52	40,99,487.39
				Total (B)	**81,86,290.71**
				Grand total (Y)	**1,63,64,497.38**
	Total extra expenditure (X+Y) = ₹ 2.87crore				

Appendix 3.4

Year-wise details of seeds purchased and the amount of distributor commission paid to the UP Seed Development Corporation

(Reference: Paragraph no. 3.3.1; page 132)

Sl. No.	Particular of seeds	2011-12			2012-13			2013-14		
		Quantity in quintal	Distributor commission		Quantity in quintal	Distributor commission		Quantity in quintal	Distributor commission	
			Rate in ₹/Qt.	Total value in ₹		Rate in ₹/ Qt.	Total value in ₹		Rate in ₹/Qt.	Total value in ₹
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1	Paddy	25,654	69.43	17,81,157.22	21,026	73.29	15,40,995.54	25,866	81.74	21,14,286.84
2	Maize	304	80.30	24,411.20	903	80.30	72,510.90			
3	Bajra	2,170	66.98	1,45,346.60	43.1	77.26	3,329.91	428	93.16	39,872.48
4	Urd	15,550	249.00	38,71,950.00	2,990	249.00	7,44,510.00			
5	Moong	2,820	282.48	7,96,593.60	2,386	282.48	6,73,997.28			
6	Arhar	1,314	197.91	2,60,053.74	1,575	197.91	3,11,708.25	530	224.51	1,18,990.30
7	Til	722	293.99	2,12,260.78	282	301.24	84,949.68			
8	G. Nut	747	184.32	1,37,687.04	960	231.72	2,22,451.20			
9	Soyabeen	1,046	133.76	1,39,912.96	590	157.57	92,966.30			
10	Wheat	5,96,771	72.53	4,32,83,800.63	6,88,753	78.17	5,38,39,822.01			
11	Barley	36	67.87	2,443.32	19.4	68.08	1,320.75			
12	Gram	15,137	159.10	24,08,296.70	4,185	257.74	10,78,641.90			
13	Pea	13,954	123.26	17,19,970.04	7,490	178.33	13,35,691.70			
14	Lentil	6,428	191.94	12,33,790.32	4,524	223.40	10,10,661.60			
15	Rai	1,430	150.90	2,15,787.00	1,004	150.90	1,51,503.60			
16	Lahi/ Toria	781	160.13	1,25,061.53	346	192.24	66,515.04			
Total		**6,84,864**		**5,63,58,522.68**	**7,37,076.5**		**6,12,31,575.66**	**26,824**		**22,73,149.62**
Grand Total				**Quantity**			**14,48,765**	**Amount**		**11,98,63,247.96**

Appendix 3.5

Excess Expenditure due to provision of higher rate of tipper

(Reference: Paragraph no. 3.3.6; page 139)

Sl. No.	(1) Granular Sub-Base	
1	Rate provisioned by the division	
2	Tipper 10 tonne = 450x23km x ₹ 3.35	₹ 34,672.50
3	Add 10 % of cost of cartage to cover loading and unloading	₹ 3,467.25
	Total	**₹ 38,139.75**
1	Add 29 % escalation considering base year 2001-02	₹ 11,060.53
	Total	**₹ 49,200.28**
1	Add 10 % Contractor Profit	₹ 4,920.02
	Total	**₹ 54,120.30**
1	Rate per cum (₹ 54120.30 / 225 cum (i.e. 450 tonne)) (A)	₹ 240.53
2	Rate admissible as per Standard Data Book and Circular	
3	Tipper 10 tonne = 450x23 km x ₹ 1.74	₹ 18,009.00
4	Add 10 % of cost of cartage to cover loading and unloading	₹ 1,800.90
	Total	**₹ 19,809.90**
1	Add 35 % escalation considering base year 2001-02	₹ 6,933.47
	Total	**₹ 26,743.37**
1	Add 10 % Contractor Profit	₹ 2,674.33
	Total	**₹ 29,417.70**
1	Rate per cum (₹ 29417.70 / 225 cum (i.e. 450 tonne)) (B)	₹ 130.74
2	*Excess expenditure on GSB (A-B)* x *executed qty. = ₹ 109.79* x *48,300.85 cum*	*₹ 53,02,950.00*
3	(2) Wet Mix Macadam	
4	Rate provisioned by the division	
5	Tipper 10 tonne = 495x23km x ₹ 3.35	₹ 38,139.75
6	Add 10 % of cost of cartage to cover loading and unloading	₹ 3,813.98
	Total	**₹ 41,953.73**
1	Add 29 % escalation considering base year 2001-02	₹ 12,166.58
	Total	**₹ 54,120.31**
1	Add 10 % Contractor Profit	₹ 5,412.03
	Total	**₹ 59,532.34**
1	Rate per cum (₹ 59532.34 / 225 cum (i.e. 495 tonne)) (C)	₹ 264.59
2	Rate admissible as per Standard Data Book and Circular	
3	Tipper 10 tonne = 495x23km x ₹ 1.74	₹ 19,809.90
4	Add 10 % of cost of cartage to cover loading and unloading	₹ 1,980.99

	Total	**₹ 21,790.89**
1	Add 35 % escalation considering base year 2001-02	₹ 7,626.81
	Total	**₹ 29,417.70**
1	Add 10 % Contractor Profit	₹ 2,941.77
	Total	**₹ 32,359.47**
1	Rate per cum (₹ 32359.47 / 225 cum (i.e. 495 tonne)) (D)	₹ 143.82
2	*Excess expenditure on WMM (C-D)* x *executed qty. = ₹ 120.77* x *170279.20 cum*	*₹ 2,05,64,619.00*
3	(3) Dense Graded Bituminous Macadam	
4	Rate provisioned by the division	
5	Tipper 10 tonne = 450x23km x ₹ 3.35	₹ 34,672.50
6	Add 10 % of cost of cartage to cover loading and unloading	₹ 3,467.25
	Total	**₹ 38,139.75**
1	Add 29 % escalation considering base year 2001-02	₹ 11,060.53
	Total	**₹ 49,200.28**
1	Add 10 % Contractor Profit	₹ 4,920.02
	Total	**₹ 54120.30**
1	Rate per cum (₹ 54120.30 / 195 cum (i.e. 450 tonne)) (E)	₹ 277.54
2	Rate admissible as per Standard Data Book and Circular	
3	Tipper 10 tonne = 450x23km x ₹ 1.74	₹ 18,009.00
4	Add 10 % of cost of cartage to cover loading and unloading	₹ 1,800.90
	Total	**₹ 19,809.90**
1	Add 35% escalation considering base year 2001-02	₹ 6,933.46
	Total	**₹ 26,743.36**
1	Add 10% Contractor Profit	₹ 2,674.33
	Total	**₹ 29,417.70**
1	Rate per cum (₹ 29417.70 / 195 cum (i.e. 450 tonne)) (F)	₹ 150.86
2	*Excess expenditure on DBM (E-F)* x *executed qty. = ₹ 126.68* x *43920.27 cum*	*₹ 55,63,820.00*
3	(4) Bituminous Concrete	
4	Rate provisioned by the division	
5	Tipper 10 tonne = 450x23km x ₹ 3.35	₹ 34,672.50
6	Add 10 % of cost of cartage to cover loading and unloading	₹ 3,467.25
	Total	**₹ 38,139.75**
1	Add 29 % escalation considering base year 2001-02	₹ 11,060.53
	Total	**₹ 49,200.28**
1	Add 10 % Contractor Profit	₹ 4,920.02
	Total	**₹ 54,120.30**
1	Rate per cum (₹ 54120.30 / 191 cum (i.e. 450 tonne)) (G)	₹ 283.35

2	Rate admissible as per Standard Data Book and Circular	
3	Tipper 10 tonne = 450x23km x ₹ 1.74	₹ 18,009.00
4	Add 10 % of cost of cartage to cover loading and unloading	₹ 1,800.90
	Total	**₹ 19,809.90**
1	Add 35 % escalation considering base year 2001-02	₹ 6,933.46
	Total	**₹ 26,743.36**
1	Add 10 % Contractor Profit	₹ 2,674.33
	Total	**₹ 29,417.70**
1	Rate per cum (₹ 29417.70 / 191 cum (i.e. 450 tonne)) (H)	₹ 154.01
2	*Excess expenditure on BC (G-H)* x *executed qty.* = *₹ 129.34* x *3150.00 cum*	*₹ 4,07,421.00*
3	Total excess expenditure on GSB: 53,02,950.00 + WMM : 2,05,64,619.00 + DBM : 55,63,820.00 + BC : 4,07,421.00	₹ 3,18,38,810.00
4	0.25 *per cent* below (rate of contract)	₹ 79,597.00
5	Net Excess expenditure	**₹ 3,17,59,213.00**

Appendix 3.6

Details of Avoidable Expenditure

(Reference:Paragraph no. 3.3.7; page 141)

Bond No.	Up to date executed Qty. (Cum)	Amount (Paid to contractor)	Amount (Bitumen charged)	Total
BM				
42/SE	7,218.75	₹ 1,86,61,335.00	₹ 1,91,25,980.00	₹ 3,77,87,315.00
43/SE	8,760.00	₹ 2,17,55,197.20	₹ 2,32,09,545.00	₹ 4,49,64,742.20
47/SE	3,368.00	₹ 84,40,005.92	₹ 89,23,635.00	₹ 1,73,63,640.92
SDBC				
42/SE	1,443.75	₹ 35,90,144.25	₹ 59,13,945.00	₹ 95,04,089.25
Total expenditure (BM + SDBC)		(A)		₹ 10,96,19,787.37
Admissible on PC work with 7% premium		(28,250*7) = 1,97,750 sqm * ₹ 152 per sqm	(B)	₹ 3,21,62,060.00
Admissible one layer of 75 mm WBM to attain the requisite 225 mm thickness as GB with 7% premium		(28,250*7*0.075) = 14,831.25 cum	(C)	₹ 1,89,31,255.87
Admissible expenditure on scrapping of existing surface with 7% premium.		(28,250*6) = 1,69,500 sqm* ₹ 17.30 per sqm	(D)	₹ 31,37,614.50
Avoidable expenditure = A - (B + C +D) ₹ 10,96,19,787.37 – (₹ 3,21,62,060.00 + ₹ 1,89,31,255.87 + ₹ 31,37,614.50)				₹ 5,53,88,857.00

Appendix 3.7

Details of substandard work

(Reference: Paragraph no. 3.3.9; page 143)

Item	Quantity	Rate (₹ per unit)	Amount (in ₹)
Raising of earthen shoulder	5,089.73 cum	134.90	686,604.58
Criss-cross	8,175 cum	5.0	40,875.00
G-2	5,103.92 cum	1,118.40	57,08,224.13
G-3	3,585.48 cum	1,124.10	40,30,438.07
Prime Coat	41,727 sqm	17.90	7,46,913.30
Tack Coat	65,702 sqm	7.0	4,59,914.00
BM	2,088.45 cum	5,051.00	1,05,48,760.95
DBM	1,198.75 cum	6,341.90	76,02,352.63
Total			**₹ 2,98,24,082.66**
			Less 0.01 *per cent* as per CB (-) ₹ 2,982.41
Net infructuous expenditure			**₹ 2,98,21,100.25 i.e. ₹ 2.98 crore**

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