

An aerial photograph of a vast tent city, likely a temporary settlement or a large-scale event site. The tents are densely packed and mostly white, with some colorful ones scattered throughout. In the background, a long bridge spans across the horizon under a clear blue sky. The overall scene is one of a large-scale, organized temporary infrastructure.

Chapter 4

INFRASTRUCTURE ARRANGEMENT FOR MKM

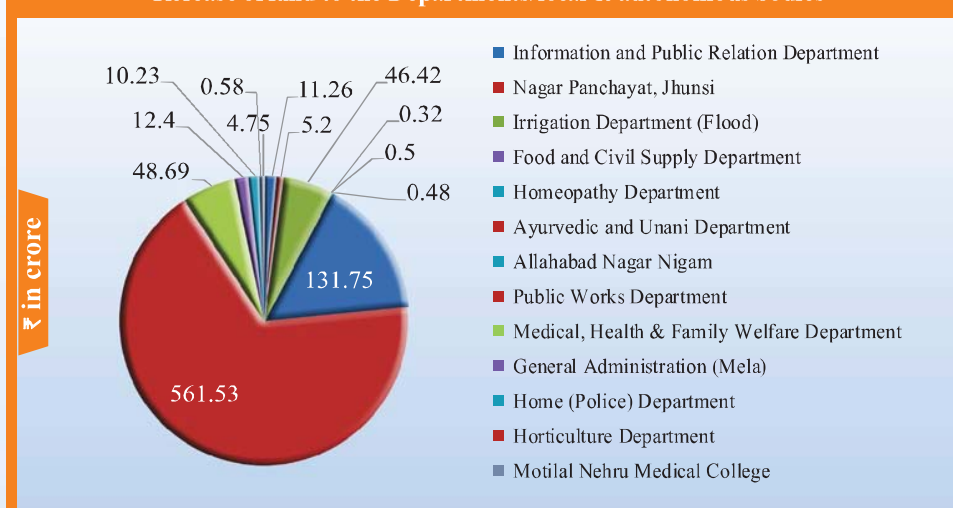
Infrastructure arrangement for MKM

4.1 Physical Infrastructure

The population of the city of Allahabad as per the Census of 2011 is 11.17 lakh. During *Kumbh Melas* the population of the city increases manifold- temporary, sedentary and floating. The estimate for *Mauni Amawasya* was 3.05 crore people. For Allahabad, to bear this descend of sea of humanity for 55 days beginning 14 January 2013, massive augmentation of physical infrastructure – both permanent¹ and temporary² was imperative to provide and deliver essential services to all. The works – permanent and temporary – were entrusted to 23 departments/companies/ corporations/ autonomous bodies of the State Government and all the works were to be executed by 31 December 2012.

The State Government sanctioned (between December 2011 and March 2013) ₹ 1,214.37 crore for MKM against which ₹ 1,152.20 crore was actually released. Of the above, ₹ 893.51 crore (₹ 623.00 crore for permanent infrastructure, ₹ 24.07 crore for temporary infrastructure & ₹ 246.44 crore for services) was sanctioned (as detailed in *Appendix-4.1*) and ₹ 834.11 crore was actually released to 13³ departments, urban local/autonomous bodies. The funds were mainly utilised for roads, pontoon bridges, pile bridges, chequered plate roads, permanent *ghats*, beautification of crossings, leveling of land in *Mela* area, erection of tentage etc.

Release of fund to the Departments/local & autonomous bodies



¹ Permanent Infrastructure works included the widening and strengthening of roads, beautification of crossings etc. in the city area of Allahabad.

² Temporary Infrastructure works included the facilities required for stay of pilgrims in *Mela* area which was developed in and around the beds of rivers *Ganga, Yamuna and Sangam*.

³ Under the audit jurisdiction of Principal Accountant General (General & Social Sector Audit), Uttar Pradesh.

The deficiencies observed during the audit of works undertaken by 13⁴ departments, local bodies and autonomous bodies are discussed in the succeeding paragraphs:

4.2 Milestones not achieved

Originally, the milestone for completing the permanent and temporary works was 30 November 2012, which was revised to 15 December 2012 and further revised to 31 December 2012. We, however, observed that the works were not completed even by the start of MKM (14 January 2013). Chief Secretary directed (December 2012) that road works would be deemed to be completed only when all signages, dividers, painting works etc. were in place.

4.2.1 Delayed/non-execution of works

Scrutiny of the records of five⁵ PWD divisions revealed that 65 out of 111 road works (59 per cent) to be constructed were incomplete even upto June 2013 as the construction of footpaths, brick edging, interlocking tiles, drains, dividers etc. amounting to ₹ 23.74 crore were not complete relating to these works. Similarly, works amounting to ₹ 1.50 crore in respect of 35 road works taken up by Allahabad Nagar Nigam (Nigam) were also incomplete upto June 2013. Besides, four⁶ works at ₹ 26.64 crore, sanctioned from MKM funds, were not even started during MKM. Commissioner, Allahabad Division, however, reported on 16 January 2013 that all works of PWD, except five were complete. Thus, position reported to the higher officers including Chief Secretary was incorrect. Joint physical verifications undertaken during January-February 2013, apart from the results of scrutiny of records, confirmed the incomplete status.

The State Government did not furnish (March 2014) reply. However, SE, PWD, while accepting the fact, attributed the reasons for non-completion of works to delay in release of fund and stated further (July 2013) that those works which directly affected the MKM, were taken up first. The reply was not acceptable as MKM was a known event and works should have been planned accordingly. Moreover, physical verification by audit also disclosed that many roads leading to MKM area were not completed even after the completion of MKM.

⁴ (1) Medical, Health & Family Welfare Department (2) Allahabad Nagar Nigam (3) Ayurvedic & Unani (4) Food & Civil Supplies (5) General Administration (Mela) (6) Home (Police) Department (7) Homoeopathy (8) Horticulture (9) Information & Public Relation (10) Irrigation Department (Flood) (11) Nagar Panchayat, Jhansi (12) Motilal Nehru Medical College and (13) Public Works Department.

⁵ Provincial Division, Construction Division 1, 2, 3 and 4, PWD, Allahabad.

⁶ 1. Plantation work 2. Construction of four CC roads (ANN) 3. Widening of Railway Under Bridges and 4. Construction of Yatri shed.



Railway Naini feeder road- interlocking work not completed as on 24.1.2013.



Jhansi-Allahabad-Mirzapur to Arail ghat road- interlocking/ drain work not executed as on 24.1.2013.

4.2.2 Delayed/non-supply of material/equipment

The material/vehicles procured for MKM, were to be in place before start of MKM i.e. before 14 January 2013. Scrutiny of the records, however, revealed that Allahabad Nagar Nigam (Nigam) and MH&FW department did not complete the procurements before 14 January 2013. The procurement of vehicles, sanitation materials and medicines worth ₹ 2.34 crore (19 per cent of total procurement of ₹ 12.13 crore) was delayed by 7 to 192 days.

In reply, the Government, while accepting the fact, stated (November 2013) that delay in procurement by Nigam was due to delayed release of funds (24 January 2013) by the Government and submitted further that the procured vehicles/machines would be utilised in regular works of Allahabad Nagar Nigam and in succeeding Magh Mela/AKM. Thus, the funds made available for MKM were not utilised for the envisaged purposes. No reply was furnished for delay by MH&FW department.

Further, for procuring Truck mounted Super sucker machine for drain cleaning, the Nigam entered into agreement with M/s Kam Avida Enviro Engineers Private Limited on 16 April 2013, about a month after MKM was over, for ₹ 1.49 crore. The machine was to be supplied by 9 June 2013 and advance payment of ₹ 74.67 lakh was made to the firm. The machine was not supplied by the firm even upto July 2013. Extension was granted to the supplier on the ground that the supplier was not able to get truck chassis over which the machine was to be installed by imposing penalty of ₹ 10,000.

In reply, the Government accepted the fact and stated (November 2013) that purchase process was started by the Nigam immediately after receipt of funds from the Government (24 January 2013) but the firm did not supply the machine on time for which penalty was imposed. It added that the aforesaid machine was borrowed from Lucknow Nagar Nigam during MKM. The Government further stated that machine procured by Allahabad Nagar Nigam would be utilised in succeeding Melas but did not inform the current status of procurement of the said machine.

For procurement of modern equipment/software⁷ for the *Mela* police control room, the State Government allotted (February 2013) ₹ nine crore. However, the equipments were not procured for want of enough time to fulfill the purchase formalities by the end of the financial year. The fund was surrendered in March 2013.

4.3 Award of work without justification and technical sanction

The State Government adopted the specifications of IRC and E-in-C reiterated through various circulars⁸ for adherence to these specifications. Though made mandatory, for preparation of estimates and execution of works, IRC specifications were not followed scrupulously.

4.3.1 Proposals sent without justification

For ensuring uniformity in the preparation of proposals/estimates, Engineer-in-Chief, PWD, Lucknow (E-in-C) ordered (September 2008) to ensure compliance with following instructions:

- i) Preliminary estimates should be prepared only after detailed survey;
- ii) Specifications of PWD/MORTH⁹ should be adhered to;
- iii) Latest traffic density calculation sheets should be enclosed;
- iv) Details of ownership of road, year of renewal/construction and type of existing crust should be mentioned in the estimate;
- v) Details of special repairs/strengthening/widening works carried out during last three years should be enclosed; and
- vi) Strengthening of roads should be designed as per IRC-81¹⁰ and widening of roads should be as per E-in-C's order (October 2007).

But, the scrutiny of the records of five divisions of PWD revealed that the instructions were not followed while sending the proposals for MKM works to the State Government. Some of the deficiencies noticed in the 111 approved proposals/estimates of road works were: (i) Calculation sheets for traffic density were not enclosed with 20 proposals and census was incomplete in three proposals; (ii) Benkelman Beam Deflection Test¹¹, as per IRC-81, were not performed in 55 proposals; (iii) Differences in crust thickness, length and width of 17 roads between the data of *Marg Parilekh* and those of the proposals; (iv) Bituminous Macadam without 40 cm of non-bituminous crust against PWD/MORTH norm in 40 road works; and (v) Proposals for widening/strengthening and improvement in riding quality of 16 roads were also sent whose renewal was carried out during last three years.

⁷ GIS based software and integrated digital map, Communication server software, Message server software, CCTV camera (both fixed and Pan-Tilt-Zoom type), Smart phones, Dial 100, Global Positioning System (GPS)/General Packet Radio Service (GPRS) based Automatic vehicle location system, other related hardware and software.

⁸ September & December 2003, December 2005, June & October 2007 and September 2008.

⁹ Ministry of Road Transport & Highways.

¹⁰ Publication of Indian Road Congress relating to strengthening of roads.

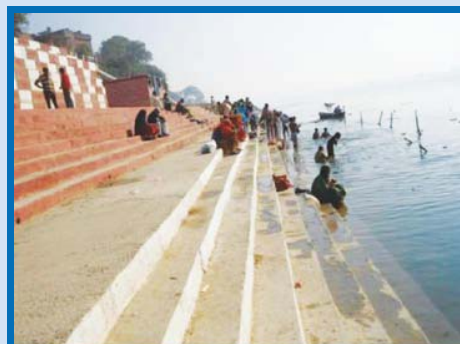
¹¹ Benkelman Beam Deflection Test evaluates the requirements of strengthening of existing crust by use of a cylinder beam. By suitably placing the probe between the dual wheels of a loaded truck, deflections of the pavement structure are measured.

Thus, sanctions of construction works were accorded based on deficient proposals which were likely to result in sub-standard, unnecessary and avoidable provisions leading to avoidable/excess/unnecessary expenditure as discussed in the subsequent paragraphs.

4.3.2 Sanction of non-MKM works from funds for MKM

Contrary to its own directions, the State Government sanctioned from MKM funds, the following works which were not essential for MKM.

i) The State Government sanctioned (December 2011) the construction of four permanent *ghats*¹² at the bank of river *Yamuna* for ₹ 18.19 crore¹³. However, it was noticed that only three *ghats* (*Arail*, *Balua* and Boat club) were actually utilised during MKM. The joint physical verification of *Bargad* ghat on *Mauni Amavasya* (10 February 2013), the day on which reportedly the maximum number of people (3.05 crore) visited *Mela*, and *Basant Panchami* (15 February 2013, 1.93 crore) confirmed the audit finding rendering the expenditure of ₹ 3.61 crore, incurred on construction of this *ghat*, avoidable. Scrutiny also revealed that this *ghat* was not included in the list of bathing *ghats* prepared by *Mela* administration during MKM.



Deserted Bargad ghat on 10.02.13.

It was also noticed that a proposal for construction of Police Hostel at the Police line was sent late (September 2012) by Police department to the State Government which was sanctioned (November 2012) for ₹ 5.11 crore. The construction of Police Hostel did not warrant funding from MKM as it was not for the ongoing MKM.



Incomplete Police Hostel on 01.09.13.

The Government, in reply, stated (November 2013) that the construction of Bargad ghat was done in response to the proposal received from Tourism department. It added that the Bargad ghat would be utilised by tourists visiting historical temples, situated near the ghat. The reply was not acceptable as funds allocated for MKM should have been restricted to MKM related works only. The reply confirms the fact that the work for Bargad ghat was executed from MKM funds. Moreover, it was also noticed that this ghat was not included in the list of bathing ghats, prepared by Mela Administration.

¹² *Arail Ghat*, Boat club *Ghat*, *Bargad Ghat* and *Balua Ghat*.

¹³ *Arail Ghat*: ₹ 6.94 crore, Boat club *Ghat*: ₹ 3.64 crore, *Bargad Ghat*: ₹ 3.61 crore and *Balua Ghat*: ₹ 4.00 crore.

4.3.3 Works started without Technical Sanction

According to paragraph 316, 317, 318 and 357 of the Financial Handbook Volume VI (FHB Vol.VI), no work should be commenced without obtaining administrative approval, financial sanction and Technical Sanction (TS). The State Government's order sanctioning MKM works specifically instructed that works should be started only after obtaining TS from the competent authority. E-in-C also instructed that Notice Inviting Tender (NIT) was to be published only after finalisation of rates and bill of quantity. But, these instructions were not followed. The State Government accorded (between December 2011 and March 2013) administrative approvals and financial sanctions of ₹ 604.11 crore to PWD for 120 MKM works. Scrutiny of the records of the five divisions of PWD revealed that 81 out of 111 road works (*Appendix-4.2*) were started without obtaining TS from the competent authority in contravention of the Government order and the provisions of FHB Vol.VI. Of these 81 works, NITs were issued before obtaining TS in all the cases; whereas in 61 works, the Contract Bonds (CBs) were also executed prior to according TS. In 16 works, TS was awaited even as of July 2013.

In reply, the Government accepted (November 2013) that some works were started without obtaining technical sanction. The fact remains that execution of the above works was in violation of codal provisions.

4.3.4 Incorrect provisions in road works

As per E-in-C directives¹⁴, the Road history register (*Marg Parilekh*), is to be mandatorily maintained in the divisions of PWD. It mentions all the details (width, length, crust thickness, type of crust etc.) of all type of roads. The details in the register are used for the preparation of estimates. Scrutiny of 17 estimates of road works of two divisions¹⁵ revealed that there were differences in length, width and crust – its type and thickness, as provisioned in estimates from that recorded in the road history registers. This resulted in irregular expenditure of ₹ 9.25 crore (*Appendix-4.3*). This was in violation of the order of E-in-C.

In reply, the Government stated (November 2013) that all estimates were prepared as per actual site conditions. The fact remains that estimation for road works was not based on proper and required documentation.

4.3.5 Improper traffic density survey/census

For conducting traffic census, E-in-C instructed (December 1977) the use of proformas 1, 2 and 3 of IRC-9, 1972 which require that traffic census would be conducted for seven days, in three shifts of eight hours each, and the concerned Junior Engineer (JE), Assistant Engineer (AE) and Executive Engineer (EE) would check¹⁶ it on the site. Scrutiny, however, revealed that in

¹⁴ 350 camp-Pr. A.(Vi)/Mu.-1/07 dated 19/07/2007.

¹⁵ CD-1 and CD-4, PWD, Allahabad.

¹⁶ JE would check the traffic census for two hours in every shift at least twice a week; AE would check the traffic census for two hours in every shift at least once a week; and EE would check the traffic census for two hours in one shift once a week.

cases where traffic census was conducted these instructions were not followed. Interestingly, traffic census of one road was attached with the estimates of other two roads¹⁷.

Further, E-in-C ordered (October 2007 and September 2008) that for widening of roads latest traffic census would be ensured as per IRC-9, 1972 for “Traffic Census on non-urban roads” and circular was issued (November 2005) to this effect. Further, in every estimate for widening of roads, traffic census details would be compulsorily attached with estimates and was also included in the check-list for scrutiny of estimates. Scrutiny of 23 estimates for widening of roads of five PWD divisions revealed that in 20 estimates, provision of widening was included without conducting traffic census and no data of traffic census was attached with the estimates. In three estimates incomplete traffic census data was attached. These deficient estimates were forwarded by CE to the State Government for approval, without examining the required justification for widening, although the zonal CEs were made fully responsible for justification of all items in the proposal/estimate vide E-in-C’s direction of July 2005 and April 2006¹⁸. This rendered the expenditure of ₹ 57.41 crore on widening of 23 roads irregular (*Appendix-4.4*).

Thus, not only traffic census was not conducted, even where stated to be conducted, these were deficient rendering both the justification and expenditure irregular on widening of roads.

In reply, the Government stated (November 2013) that in view of global nature and huge magnitude of MKM, it was very difficult to assess the number of visitors and vehicles coming to Mela. The fact remains that the most important factor in road design is the number of commercial vehicles plying on the road.

4.3.6 Strengthening of roads without employing Benkelman Beam Deflection Technique test

Engineer-in-Chief (E-in-C) directed (September 2008) that strengthening of roads be carried out as per IRC-81, whereby overlay on a road is to be determined by conducting Benkelman Beam Deflection Technique (BBDT) test on that road. Benkelman Beam Deflection Test evaluates the requirements of strengthening of existing crust by use of a cylinder beam. By suitably placing the probe between the dual wheels of a loaded truck, deflections of the pavement structure are measured. Scrutiny of the records revealed that proposals for strengthening the road works by laying bituminous macadam layer in 55, out of 80 roads, were sent to the State Government without conducting BBDT. An expenditure of ₹ 46.88 crore was incurred on laying of Bituminous Macadam (BM) work on these roads which was not justified and therefore irregular (*Appendix-4.5*).

¹⁷ Traffic census of Old Allahabad-Gorakhpur road was attached with the estimates of GT East road and Jhunsigarapur-Sonouti to AG road.

¹⁸ 3666 C/103 C/05 dated 14.07.2005 & 334/camp-Pra.Abhi. (Vikas)/06-Misc dated 22.04.2006.

In reply, the Government stated (November 2013) that keeping in view the unexpected/uncountable traffic in Mela, the provisions were made. The reply was not tenable because required BBDT test was necessary for assessing the required overlay on roads.

4.3.7 Sub-standard work due to faulty preparation of estimates

According to extant order of the Government (December 2003), BM and Semi Dense Bituminous Concrete (SDBC) was to be overlaid only on those roads where existing non-bituminous crust thickness was of minimum 40 cm. Scrutiny of the records¹⁹ revealed that 40 roads (**Appendix-4.6**), in which existing non-bituminous crust thickness was less than 40 cm, were strengthened by spending ₹ 27.56 crore on BM works. Overlaying of BM on roads with less than 40 cm non-bituminous crust resulted in sub-standard works.

No reply was furnished by the Government (March 2014). However, CE stated (June 2013) that keeping in view the huge influx of pilgrims and previous experience of KM/AKM, the BM and SDBC works were provisioned for improvement in riding quality of urban roads which were taken up under the direction of higher authorities. Reply was not acceptable because the Government had directed not to lay BM and SDBC on those roads whose crust thickness was less than 40 cm.

4.3.8 Use of lower grade bitumen for BM/SDBC work

Engineer-in-Chief (E-in-C) directed (March 2001)²⁰ that VG-30²¹ bitumen would be used for all bituminous works executed through Hot Mixed Plants (HMPs). Scrutiny of the records of Allahabad Nagar Nigam revealed that in 50 road works to cost ₹ 14.73 crore, the BM/SDBC works for ₹ 11.82 crore were executed through HMPs but instead of using VG-30 bitumen, VG-10 bitumen was used against the specific orders of E-in-C. Thus, use of low grade bitumen not only violated the norms of IRC but also rendered the works carried out on these roads sub-standard.

The Government did not furnish reply (March 2014). However, the Nigam replied (August 2013) that the rate analysis for using VG-10 on road works was approved by Public Works Department. The reply was not acceptable as PWD had used VG-30 grade bitumen for BM works carried out for its own works. Thus, the use of VG-10 grade bitumen for BM works was against IRC specification and hence the quality of BM work was compromised.

4.3.9 Avoidable expenditure on renewal of roads proposed for MKM

For carrying out renewal work on roads, GO provided (December 2003) that no renewal works would be undertaken on a road before four years of last renewal. However, scrutiny of the records of PD, CD-1, CD-3 and CD-4 revealed that these four divisions executed renewal works on 16 roads during

¹⁹ PD, CD-1 and CD-4.

²⁰ 235 AE-1/2000 dated 20.3.2001.

²¹ Viscosity indicates degree of fluidity. Higher the viscosity grading, stiffer the bitumen.

2009-12 even though these roads had been proposed for widening/strengthening under MKM. BM/SDBC was laid on these roads during 2011-13, i.e., before four years of last renewal. Hence, the renewal works were avoidable and should not have been executed. This resulted in avoidable expenditure of ₹ 10.94 crore, incurred on renewal works on these 16 roads during 2009-12 (*Appendix-4.7*).

In reply, the Government stated (November 2013) that renewal works were executed to maintain smooth and easy traffic as per their renewal cycle and were completed before MKM. Reply was not justified because in view of inclusion of these roads under MKM, renewal work was not required and thus avoidable.

4.3.10 Improper installation of street lights by Nagar Nigam

BIS code (1981) envisaged that wattage of the lamps in the street light should be decided according to the category of road. BIS also stated that A1 category roads require 30 LUX illumination²² and the roads of category A2 to B2 required four to 15 LUX illumination respectively. The street lights are to be illuminated based on the category of roads.

Scrutiny of the records of Allahabad Nagar Nigam revealed that there was no categorisation of roads as per BIS code. During December 2012 to February 2013, 1,640 street light fittings were replaced with 250 watt High Power Sodium Vapour (HPSV) lamps for ₹ 1.11 crore. These HPSV lamps were installed without considering importance, width and traffic on the roads. Thus, the installation of 250 watt HPSV lamps was arbitrary, as the prescribed norm was not followed, rendering the expenditure of ₹ 1.11 crore not properly justified.

The Government, while accepting the fact, stated (November 2013) that street light points were created on the demand of public representatives. It stated further that the issue pointed out by audit would be complied with in future. The reply was not acceptable as the aforesaid cases were not related to creation of street light points but related to replacement of street light lamps with the lamps of higher illumination without any justification.

4.4 Contract Management

In order to ensure the transparency in the tendering process the State Government ordered²³ (i) NIT be invited only after the preparation of bill of quantity; (ii) Works of more than ₹ two lakh be tendered through advertisement in newspapers; (iii) There should not be splitting of works to obviate advertisement in newspapers; (iv) Tenders be called at one month's notice and only in special circumstances, these be called at short term notice of minimum 15 days; (v) No negotiation with the bidders: if compulsory, with all

²² Lux is the measure of total "amount" of visible light present per unit surface. A given "amount" of light will illuminate a surface more dimly if it is spread over a larger area.

²³ May 1999, December 2000, April & August 2001, January 2002, February & April 2004, November 2006 and January 2007.

the eligible bidders; and (vi) Work be started only after entering into an agreement with the contractor. Chief Vigilance Commissioner (CVC) had also circulated (March 2007) these instructions.

Scrutiny of the records revealed that these instructions were generally not followed as discussed below:

4.4.1 Improper publication of NIT

Scrutiny of the records of SE revealed that the State Government's instruction relating to calling of tender after 30 days' notice was not followed as only in nine out of 95 cases related to construction works executed by PWD, 30 days' notice was given. In the balance 86 cases, short term tender notices, ranging from seven to 20 days, were given. Further, there were delays, ranging from three to 14 days, in publication of tender notices in newspapers from the date of sanction of tender notices, which further limited the duration of notice. Besides, scrutiny of the records of CD-2 and Flood division (river training works) revealed that these divisions executed two works²⁴ (cost of works: ₹ 150.83 lakh) through 83 agreements (agreed cost ranging between ₹ 0.99 lakh and ₹ 1.99 lakh) without publishing the tender notices in news papers.

No reply was furnished by the Government (March 2014) in respect of execution of work through short term tender notices. However, SE attributed the reasons for short term tender notices to delay in sanction of works by the Government. This resulted in limited publicity of tenders which in turn restricted competition and compromised transparency. Regarding river training work, the Government stated (November 2013) that considering the sensitivity of river training work during MKM, it was not considered safe to award the entire work to one contractor. It added that the agreements were entered into with the contractors at competitive rates, obtained through tendering. The reply was not acceptable as the NITs were not published in the newspaper thereby depriving the Government of benefits of discovery of the best rates.

Similarly, Allahabad Nagar Nigam entered into (January 2012 to April 2013) 75 agreements (agreed cost: ₹ 9.52 crore) for procurement of different items under MKM. In all the 75 agreements, tender notices were published in only two local news-papers²⁵. Despite the order (February 2013) of Commissioner, Allahabad Nagar Nigam, e-tendering was not resorted to. Thus, publicity of tender notices was deficient.

The Government accepted the facts and stated (November 2013) that the process of e-tendering in Allahabad Nagar Nigam was being considered.

4.4.2 Deficiencies in technical bids

The State Government's order provided (January 2007) that every bidder should enclose documents relating to availability of plant and machinery and

²⁴ (i) Improvement of road patri on GT road (₹ 7.88 lakh); (ii) River training work (₹ 142.95 lakh).

²⁵ *United Bharat* and *Northern India Patrika*, Allahabad edition.

equipment required for establishing field testing laboratory as per IRC norms²⁶ for quality testing of materials used for road works. Scrutiny of bid documents pertaining to SE, PWD, however, revealed that out of 78 road works, ownership documents of required equipments for establishing field test laboratory like refill box, sieve set, Atterberg limits apparatus, speedy moisture meter, California Bearing Ratio (CBR) testing machine, aggregate impact value machine, Los Angeles Abrasion value apparatus etc. were enclosed only for six works; and affidavits for availability of these equipments were enclosed for 13 works. For remaining works (59), no documents were submitted.

Similar deficiencies were noticed in the records of Allahabad Nagar Nigam also.

Further, in procurements made by Allahabad Nagar Nigam, out of 75 agreements for procurement as detailed above, in 30 agreements, only single bid system was adopted. In remaining 45 agreements, though two bid tendering process was adopted, the contractors merely furnished TIN and PAN in the technical bids²⁷ and these contractors were declared qualified for participating for evaluation of financial bids and awarded contracts.

In reply, the Government stated (November 2013) that tenders were accepted after scrutinising the necessary documents such as solvency certificate, PAN card, TIN no. etc. The reply was not acceptable as the technical bids without the required documents, as stated above, were liable to be rejected but these bidders were awarded contracts in violation of rules applicable for technical bids.

4.5 Deficiency in execution of agreements

4.5.1 Negotiation with bidders

The State Government ordered in April 2001²⁸ that in general, no negotiation be held. Negotiation was allowed only in special circumstances, but with all the bidders. Further, CVC also circulated (March 2007) that no post-tender negotiation be held. Scrutiny of the records of SE revealed that negotiations were held in 38 out of 95 cases (40 per cent), and these were held only with the lowest bidder in 26 out of 95 cases, and not with all the bidders, as stipulated.

No reply was furnished by the Government (March 2014). However, SE, PWD, accepted (June 2013) the facts and stated that in view of the urgency and importance of MKM works, negotiations with lowest bidders were held.

²⁶ As per model bidding document, PWD all equipments for field testing laboratory should be provided at site lab and central lab as per IRC SP-20-2002.

²⁷ Technical bid should comprise character certificate, solvency certificate, last five year's work experience by the firm, details of major items of equipment with the firm, list of lab equipment, financial report of last five years i.e. balance sheet, profit and loss account etc.

²⁸ 1-1173/Ten-2001-10(55)/2000 dated 27.04.2001.

4.5.2 Irregular grant of secured advance to contractors

The State Government revised (January 2007) Model Bidding Document (MBD) for construction of roads and buildings which stipulated for grant of only mobilisation and machinery advances to the contractors. But, scrutiny of the records of PD and CD-1 revealed that in addition to mobilisation and machinery advances, secured advances of ₹ 4.65 crore (*Appendix-4.8*) were also made to 23 contractors. The grant of secured advances was not only unwarranted but also was undue aid to contractors.

The Government accepted (November 2013) that secured advances were sanctioned at the request of contractors to increase the pace of work and advances were recovered from next bill. Reply confirms that secured advances were granted in violation of the revised MBD.

4.5.3 Leveling work in Mela area

For MKM, leveling of 1,737 hectares of land, in the river bed of *Ganga* (part of *Mela* area), was required for execution of different infrastructure works - roads, pontoon bridges, *ghats*, electrification, laying of water pipe lines etc. For leveling of land, *MA* finalized (25 November 2012) agreements for supply of tractors (with or without trolley) and engaged labourers on muster rolls. A sum of ₹ 1.89 crore was allotted²⁹ for leveling works by *MA*. Scrutiny of the records of *MA* relating to leveling works revealed following deficiencies:

- No record measurement and contour mapping was done for estimating the quantity of leveling work to be executed;
- There was no assessment of requirement of tractors and labourers;
- No technical staff was engaged and the entire work was done through *Lekhpal* and *Nayab Tehsildar* although one EE, who was not assigned any responsibility during MKM, was posted with *MA*;
- No measurement of levelling work was taken and payments were made to the contractors for the engaged tractors on hourly basis. The engaged labourers were paid on muster rolls without mention of the quantum of work done by them;
- *MA* executed agreements with the contractors for supply of tractors on 25 November 2012, but the work of leveling had started from 22 October 2012 i.e., prior to execution of agreements;
- None of the 93 tractors were registered with Regional Transport Officer (RTO) under commercial category. These were registered for agricultural use;
- Cross-verification of the registration number of 93 tractors with the records of RTO, Allahabad revealed that the nine out of 93 registration

²⁹ Expenditure was not furnished by *MA*.

numbers were of motor cycles, scooters, auto-rickshaws, open trucks and buses;

- Scrutiny of log books of tractors revealed that two tractors³⁰ were shown engaged at two places³¹ at the same time;
- Execution of work through Muster Rolls (MRs) required prior sanction from the *Mela Adhikari*. Besides, machine numbered MRs should have been issued to the work supervisor for taking attendance and making payments to the labourers. Scrutiny of the records revealed that out of 600 MRs³² issued for the leveling work, in 253 MRs for payment of ₹ 83.87 lakh, the work was started before sanction of labour from *MA*. Further, MRs were not filled daily;
- Thirty labourers were shown engaged at two places at the same time making the payment of ₹ 0.57 lakh to these labourers doubtful; and
- Contracts for supply of tractors provided that sanctioned rates were inclusive of all taxes but ₹ 1.30 lakh and ₹ 3.09 lakh were paid to two contractors³³ for payment of service tax.

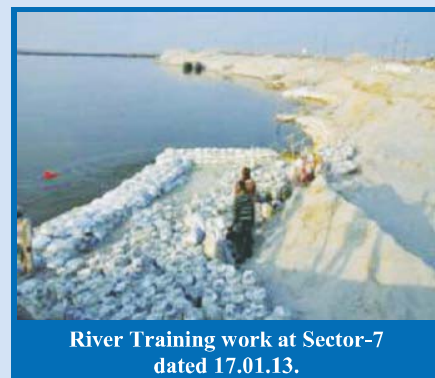
Thus, the award and execution of leveling work, including payments by *MA* were replete with gross irregularities.

The Government did not furnish reply (March 2014). However, MA, while accepting the facts, stated (May 2013) that leveling works could not be measured, as the leveling works were carried out at different places. The reply was not acceptable as measurement of works carried out was mandatory. In respect of fake engagement of tractors, MA stated that vehicle numbers in the records were written erroneously.

4.5.4 River training work

To regulate the flow of the river and to protect river banks from erosion, works of slope correction/protection, anti-erosion and river training work were executed in the stretch of approximately 11 km on both the sides of river *Ganga* for ₹ 7.71 crore for MKM.

Scrutiny of the records of Flood Division revealed that Assistant Engineer (AE), Flood division entered into 31 agreements for slope cutting during 12 December 2012 to 23 January 2013 at the left



River Training work at Sector-7 dated 17.01.13.

³⁰ UP-70 BH/4214 and UP-70 D/9808.

³¹ One tractor in sector-1 & 3 during 5.11.2012 to 17.11.2012 and other tractor was shown engaged in sector-13 and sector-2 during 22.11.2012 to 25.11.2012.

³² It included deployment of labourer for the services apart from leveling work.

³³ Sahyogi Enterprises, Allahabad and Laxmi Associates, Allahabad.

bank of river *Ganga* in the stretch of 2.50 km. The work was executed and ₹ 0.59 crore was paid to the contractors. We further observed that on the same chainages (2.50 km), AEs again entered into 44 agreements for executing river training works during 24 January 2013 to 13 February 2013 for the same purpose without ascertaining the existing status of the work to assess the need of taking up the subsequent work and ₹ 0.84 crore was paid to the contractors.

The Government stated (November 2013) that correct estimation of quantum of river training work could not be assessed in the beginning and it was done by adopting trial and error method. The Government further stated that, initially, river training work was executed by only cutting the slopes, but subsequently it was realised that river training would have to be done by laying crates. The reply was not acceptable as in any case the documentation of existing condition of the work was necessary. In absence of any such documentation, the necessity of the subsequent work was not ascertainable/verifiable.

4.5.5 Avoidable expenditure on repair of pontoons

Scrutiny of the records of Provincial Division (PD, PWD) revealed that ₹ 1.46 crore was received (March 2012) for repair of 121 old pontoons. The expenditure on the repair of 121 old pontoons was ₹ 1.46 crore. Of 121 pontoons repaired, only 81 were actually used for three pontoon bridges, while the remaining 40 were lying at *Sirsa ghat* (38) and *Tela ghat* (two). A sum of ₹ 11.28 lakh was incurred on cartage of these pontoons. Thus, the expenditure of ₹ 34.48 lakh on repairs and cartage (₹ 23.20 lakh and ₹ 11.28 lakh) of these unused pontoons was avoidable.

EE stated that 38 and two pontoons out of 40 pontoons were kept as reserve at Sirsa and Tela ghats respectively for smooth functioning of Mela/emergency. The reply was not acceptable as reserved pontoons were already kept at every pontoon bridge for meeting any emergency.

4.5.6 Irregular expenditure on barricading work

Scrutiny of the records of *MA* revealed that tenders were invited (November, 2012) for supply and fixing of 43,567 Running Feet (RF) of barricading³⁴ for MKM. Two, out of the total three bidders, were disqualified for not having quoted rates for all the items. The third tenderer (contractor), quoted (November 2012) the rate of ₹ 120 per RF. *MA* negotiated (November 2012) with the contractor who agreed (November 2012) to the rate of 80 per cent higher than that of AKM. The negotiated/agreed rate came to ₹ 37.80 per RF {Rate of AKM: ₹ 21.00 per RF + ₹ 16.80 (80 per cent of ₹ 21.00) = ₹ 37.80 per RF}.

However, *MA*, while entering into contract with the contractor, ignored the above rate and entered into (November 2012) the contract for supply and erection of 43,567 RF at a much higher rate of ₹ 77.76 per RF without any

³⁴ Barricading consisted of three parallel *Ballies* (length: six feet) tied with vertical *Ballies* of eight feet height (distance between two vertical *Ballies* was to be six feet). Gap between parallel *Ballies* was however, not mentioned in the agreement.

justification. Thus, the agreement was entered (November 2012) into at the excess rate of ₹ 39.96 per RF. The contractor was paid (March 2013) ₹ 33.88 lakh.

The decision of the *MA* to execute the work at a different rate instead of the negotiated rate was incorrect. Had the agreement been made at the negotiated rate i.e. ₹ 37.80 per RF, excess expenditure of ₹ 20.43 lakh could have been avoided.

The Government did not reply (March 2014).

4.5.7 Irregular payment for erection of tin, tents & furniture

In response to the proposal (April 2012) of CE, the State Government allotted (September 2012) ₹ 51.00 lakh for hiring of tin, tents and furniture for erection of temporary accommodations in the *Mela* area. Scrutiny of the records of EE, CD-4 revealed that details like number, size and location of tin, tents and furniture were not given either in the proposal or in the sanction order of the State Government.

EE, CD-4 entered into (October 2012 to January 2013) eight agreements for supply of tin, tents and furniture with the contracted firm by the *MA* under rate contract at the agreed cost of ₹ 2.59 crore, which was in huge excess (408 *per cent*) of the allotted fund. As per the conditions of the agreement, the contractor was to be paid rent for tin, tents and furniture etc. after joint physical verification by the representatives of the respective departments and the contractor. No physical verification was, however, undertaken before making the payments and the entire payment was made only on the basis of bills submitted by the contractor. The contractor was paid ₹ 3.17 crore against the agreed cost of ₹ 2.59 crore on account of hiring charges of tin, tents and furniture. Thus, expenditure of ₹ 2.66 crore was incurred in excess of allotment.

Further, PWD was allotted 2,83,900 square feet land in the *Mela* area. However, the quantity of tin and tents, shown as hired by the PWD for ₹ 3.17 crore, required a minimum area of 5,26,732 square feet for erection. No record was made available for erecting tin and tents in the remaining area of 2,42,832 sq.ft. (5,26,732 sq.ft. – 2,83,900 sq.ft.).

The Government, in reply, stated (November 2013) that apart from administrative area, tin/tents were also erected on the pontoon bridges, heads and camp offices in Mela area. The reply was not correct. As per MA's records, total allotment of land to PWD was 2,83,900 sq. ft during MKM. The Government, however, did not furnish details of erection of tin/tents.

4.5.8 Blockade of fund due to excess purchase of materials

State procurement manual of the State Government stipulates that procurement should be made after the assessment of requirement and in no case purchases should be made in excess of the actual requirement. We in

audit observed that due to unrealistic assessment of requirement of materials by PWD and Allahabad Nagar Nigam for construction of Pontoon bridges and chequered plates' roads; sanitation material & equipment; and street light accessories procured material costing ₹ 8.39 crore³⁵ (55 per cent) remained unutilized (**Appendix-4.9**). The unused (73 per cent) handcarts were lying in Allahabad Nagar Nigam's store as of March 2013 in open field rendering these carts to deterioration, natural decay and rusting as these are made of iron.

In reply, the Government accepted the fact and stated (November 2013) that the benefit of aforesaid procurement would be provided to citizens after MKM also. The fact remains that the procurement was in excess of requirement for MKM.

Further, 172 medicines worth ₹ 93.45 lakh were procured during MKM but only medicines worth ₹ 32.39 lakh were used while balance medicines, costing ₹ 61.06 lakh, were lying unutilised at the end of MKM. Scrutiny of records further revealed that the expiry months of two unused medicines, lying in store, was August 2013 and thus, these medicines were to be used by July 2013. Principal, Motilal Nehru Medical College (MLNMC) wrote (May 2013) to the State Government for granting permission to issue these unused medicines to patients of BPL category. The permission accorded by the State Government, on 6 August 2013 indicates the Government's apathy towards the health concerns of the BPL people. Thus, the expired medicines worth ₹ 11,325, were permitted by the State Government to be prescribed to patients of BPL category.

In reply, the Government stated (November 2013) that all the medicines were utilised before expiry date. Reply was not acceptable because medicines worth ₹ 11,325 were lying in store after their expiry date.

Pontoon Bridges and Chequered Plates Roads : A Positive Story

Expecting a steam roll of visitors in the Mela area, PWD erected 18 pontoon bridges across the river Ganga, 106 km chequered-plate roads on the sandy bed-banks of the rivers to facilitate the movement of pilgrims, devotees and visitors. During MKM, pontoon bridges and chequered-plate roads were significantly better, both in terms of quantity and quality as compared to those during AKM, when only 14 pontoon bridges and 95 km chequered-plate roads were built.

Pontoon bridges and chequered-plate roads facilitated in easy and comfortable flow of both vehicles (motorised and non-motorised) and pedestrians (visitors, pilgrims, organisers etc.) in reduced time, helping the Mela authorities in better crowd management during MKM.

4.5.9 Improper deduction of centage charges

Superseding all previous orders, the Government order issued in January 2011 stated that centage charges, at the rate of 12.5 per cent of the cost of work,

³⁵ Total procurement: ₹ 15.28 crore.

would be deducted and credited to the appropriate head of account by all Government executive agencies/public sector undertakings/autonomous bodies/corporations/other construction agencies. Centage charges were to be calculated by first deducting five *per cent* from the total cost and then charging 12.5 *per cent* on the reduced cost of work. Further, Expenditure Finance Committee (EFC) also directed (June 2012) to follow the above mentioned method of calculation of centage charges on MKM works. But, scrutiny of the records of five divisions of PWD revealed that centage charges were not deducted as per the new method of calculation. Instead, divisions were deducting centage charge at the rate of 6.875 *per cent* of the total cost of works which EFC had specifically rejected. This resulted in short remittance of centage charges of ₹ 26.13 crore in the relevant heads to the Government.

The Government stated (November 2013) that centage charges were deducted as per sanction. Reply was not correct because directions of EFC, which sanctioned the estimates, were not followed.

4.5.10 Loss due to failure to auction shops

Temporary shops, 349 in number, were erected in all 14 sectors of MKM. The process of open auction was to be adopted. Scrutiny of the records of MA revealed that auction for these shops was done between December 2012 and January 2013. In the auction, 334, out of total 349 erected shops, were awarded to different persons but 15 shops were not auctioned.

No reply was furnished (March 2014) by the Government. MA, however, stated (May 2013) that enough advertisement for auction of shops was undertaken but no interested person turned up. The reply was not acceptable because there were no documents in support of reply for unsuccessful auctioning of 15 shops and also whether demand was assessed before constructing 349 shops.

4.6 Sub-standard work of Hot Applied Thermo Plastic Paint

IRC specifications for laying of Hot Applied Thermo Plastic Paint³⁶ (HATPP), prescribed that this work be executed not before 45 days of over laying of BM/SDBC on the roads. Scrutiny of the records of Allahabad Nagar Nigam revealed that the works of HATPP on seven roads were executed before the stipulated 45 days of over laying of BM/SDBC. Thus, the HATPP works, costing ₹ 22.83 lakh remained sub-standard.

The Government, in reply, stated (November 2013) that due to late receipt of funds there was delay in start of works. These seven roads were main link roads for MKM. Hence, laying of HATPP was carried out early. The reply confirms that HATPP work was carried out in violation of prescribed norms.

³⁶ Thermoplastic is a hot-applied road marking compound for the creation of highly reflective stripping for long-term performance.

4.7 Post Mela utilisation of procured material

The State Government ordered (14 March 2013) that street light fittings, Diesel Generator sets and Zero discharge toilets, procured for MKM by the departments/organisations, would be made available to 18 Urban Local Bodies. Chief Secretary (CS) also ordered (16 March 2013) for utilization of materials according to which apart from street lights, medicine and equipment procured by MH & FW would be made available to the hospitals, Community and Public Health centres as per their demands. *MA* was to take the materials in its stock before issuing these to the departments as per allocations decided by the State Government.

Scrutiny of the records of *MA* revealed that he issued 11,004 street light fittings, 31 Diesel Generator sets and 42 zero discharge toilets to 100 Urban Local Bodies. *MA* did not provide details of materials received & issued and the stock register, though called for. Hence, the post *mela* utilization of procured material could not be ascertained in audit.

Scrutiny of the records of Allahabad Nagar Nigam further revealed that contrary to the orders of the State Government, UPPCL issued (March 2013) 2000 street light fittings, costing approximately ₹ 1.37 crore, to Allahabad Nagar Nigam without any demand. Further, the State Government allotted³⁷ (March 2013) 155 street light fittings to Allahabad Nagar Nigam, which were lying unutilised as of August 2013 in the Allahabad Nagar Nigam store.

In reply, the Government stated (November 2013) that 2000 sodium lights were received on the orders of Commissioner, Allahabad division. It added that 155 street lights allotted subsequently by the Government were not sufficient for Allahabad and further action would be taken on direction of the Government. The fact remains that the post MKM utilisation of street lights was not properly ensured.

4.8 Allotment of land/facilities to institutions

The United Provinces *Melas* Act, 1938 (Act) prescribed that *MA* may allot land to any person or class of persons and fix reasonable rent. There was no mention of allotment of facilities to any person or class of persons in the Act. Scrutiny of the records of *MA* revealed that land alongwith the facilities³⁸ were also allotted to *Akharas*, *Mahamandaleshwaras*, *Khalsas*, other institutions etc. during MKM. Following deficiencies were noticed in allotment of land and facilities:

- No policy/norms/guidelines were framed/followed by *MA* for allotment of land and facilities;
- The system of allotment of land and facilities was computerized, using the software prepared by NIC for MKM, and hosted on the web. Computerised allotment slips were issued to the institutions and concerned

³⁷ Government order no 1731/9-1-2013-132-*mela*/13 dated 14 March 2013.

³⁸ Tin boundary, *Banswada*, different types of tent, *shamiana*, *kanat*, tin kitchen, chair, table, *takhat*, *dari*, mattress, quilt, bed sheet, pillow, sofa set, matting, carpet, *masnad*, *chandani*, tin gate, stage, bath chauki, heater, blower etc.

departments/agencies after allotment. Analysis of data available on the website, however, revealed that the system was deficient³⁹; and

- Land measuring 434 hectare was allotted to 3,335⁴⁰ Akharas, Mahamandaleshwaras, Khalsas, Khak Chauks, Dandi Bara, Acharya Bara and institutions free of cost against the provision of the Act. Prayagwals and Kalpwasis were allotted land on payment basis at rates ranging between ₹ 320 to ₹ 2,520 per bigha.

The State Government did not furnish reply (March 2014). However, MA accepted (June 2013) the observation regarding the absence of any norm/policy/guidelines and stated that allotment of free of cost land and facilities was done on the basis of age old tradition. The reply confirms that in the absence of any laid down procedures, provisions in the Act were not followed.

4.9 Recommendations

- *Provisions included in proposals/estimates for/of construction works should be based on Road History Register (which should be properly maintained); detailed surveys, and proper traffic census conducted as per IRC provisions and orders of E-in-C, PWD & the Government;*
- *NITs should be called for after finalisation of the rates and bills of quantities and stipulated time should be available to bidders. Contract management should be transparent, fair and competitive;*
- *Effective and scientific mechanism should be adopted for assessing the requirements & specifications and all procurements should be made accordingly;*
- *Framing of norms/guidelines should be considered for allotment of land and facilities during Mela; and*
- *A plan should be put in place before start of Mela for post Mela utilisation of procured materials.*

³⁹ (i) Only 1,304, out of 3,582, institutions were allotted facilities. (ii) Details of institutions like address, phone number, name and phone number of head of the institution, registration number and date were not captured and (iii) There were variations in allotment of facilities to institutions, which ranged between one and 44 for items like tent, chair, table, mattress etc. and one and 2,259 in terms of total number of an item (s) issued to institutions.

⁴⁰ 14 Akharas: 18.94 hectare; 333 Mahamandaleshwaras: 20.76 hectare; 596 Khalsas: 53.85 hectare; 237 Khak Chauks: 28.52 hectare; 153 Dandi Bara: 17.11 hectare; 142 Acharya Bara: 29.66 hectare; and 1,860 other institutions: 266.08 hectare.