## TABLE OF CONTENTS

	Paragraph number	Page number		
Preface	Humber	vii		
Overview		ix		
Chapter I				
Introduction	 1			
Budget Profile	1.1	1		
Application of resources of the State	1.2	1		
Government				
Grants-in-aid from the Government of India	1.3	2		
Planning and conduct of audit	1.4	2		
Lack of responsiveness of Government to	1.5	2		
Inspection Reports	1.0	_		
Response of the Government to significant	1.6	3		
audit observations	1.0			
Follow-up on Audit Reports	1.7	4		
Recoveries at the instance of Audit	1.8	4		
Status of placement of Separate Audit	1.9	5		
Reports of Autonomous Bodies in the State				
Assembly				
Chapter II				
Performance A	udit			
Narmada Valley Development Department				
Construction of canals and creation of	2.1	7		
irrigation potential of Indira Sagar Project		·		
Panchayat and Rural Development				
Department				
Construction of roads under Pradhan Mantri	2.2	29		
Gram Sadak Yojana				
Farmer Welfare and Agriculture				
Development, Forest and Water Resources				
Department				
Implementation of Bundelkhand Drought	2.3	53		
Mitigation Package in Madhya Pradesh				
Water Resources Department				
IT Audit on Implementation of "Enterprise	2.4	79		
Information Management System-EIMS"				
by Water Resources Department, Madhya				
Pradesh				
Water Resources Department				
Long Draft Paragraph on Quality Assurance	2.5	103		
in works				
Chapter III				
Audit of Transactions				
Non-compliance with the rules, orders, etc	3.1			
Civil Aviation Department				
Procurement of EC 155 B1 Helicopter from	3.1.1	115		
Eurocopter				

	Paragraph	Page number
	number	
Water Resources Department		
Excess and irregular payment to the	3.1.2	117
contractor		
Execution of cohesive non-swelling soil layer	3.1.3	119
without required tests		
Unjustified payment to the contractor for	3.1.4	120
cement concrete work		
Suspected fraudulent payment to the	3.1.5	122
contractor		
Expenditure without Propriety	3.2	
Water Resources Department		
Extra cost due to incorrect provision and	3.2.1	123
unwarranted execution of cohesive		
non-swelling soil and sleepers		
Extra expenditure due to injudicious off	3.2.2	126
loading of an item of work		
Narmada Valley Development Department		
Avoidable extra expenditure due to	3.2.3	128
unrealistic estimation		
Public Works Department		
Excess payment to the contractor	3.2.4	129
Persistent and Pervasive Irregularities	3.3	
Public Works Department		
Inadmissable payment of price escalation to	3.3.1	130
the contractor		
Panchayat and Rural Development		
Department		
Short levy of liquidated damages on the	3.3.2	131
contractors		
Narmada Valley Development Department		
Adoption of incorrect price indices resulting	3.3.3	133
in excess payment		
Water Resources Department		
Wasteful expenditure on Lift Irrigation	3.3.4	134
Schemes due to negligence		
Failure of oversight	3.4	
Water Resources Department		
Undue benefit to the contractor	3.4.1	136

Appendices		
Appendix	Details	Page
No.		Number
1.1	Statement showing year-wise break-up of outstanding Inspection Reports as of 30th June 2014	139
2.1	Statement showing non-recovery of extra cost from defaulting contractor	141
2.2	Statement showing irregular/excess payment on escalation to the contractor	142
2.3	Statement showing excess payment of escalation due to incorrect adoption of rate on POL component	143
2.4	Statement showing the short deduction of Additional Security Deposit	144
2.5	Statement showing the details of non-imposition of penalty	145
2.6	Statement showing excess payment of escalation due to provisions of incorrect criteria of rate of cement and steel in respect of agreement number 02/2009-10 for canal RD km 206 to RD km 243	146
2.7	Statement showing the payment of escalation after stipulated period of completion	147
2.8	Statement showing undue benefit to the contractor due to non-reduction of cost of work	147
2.9	Statement showing undue benefit to the contractor due to modification in the drawing of aqueduct	148
2.10	Organisational Chart of Madhya Pradesh Rural Roads Development Authority	149
2.11	Statement showing computation for phasewise/ batchwise adjustment of Tender Premium (TP) and cost over-run/ saving	150
2.12	Statement showing cases of demand of change in alignment at the instance of Panchayat or Public	151
2.13	Statement showing instances of deficiencies in Detailed Project Report	152
2.14	Statement showing use of savings on the items/quantity beyond that provided in DPR	153
2.15	Statement showing deficiencies in planning and its impact	155
2.16	Statement showing short deduction of Liquidated Damages (LD)	158
2.17	Statement showing period of non-recovery for the amount due from defaulting contractors in case of terminated contracts  Statement showing details of non-issue of RRC for recovery from the contractor	163
2.18	Statement showing Extra expenditure due to construction of road beyond 6 metre road way width where no. of motorised vehicles is less than 100	165
2.19	Statement showing non-deduction of amount for use of non-ISI marked hume pipes	168

Appendices		
Appendix	Details	Page
No.		Number
2.20	Statement showing excess payment due to incorrect	171
	application of rate for use of non-ISI marked hume	
	pipes	
2.21	Statement showing delay in award of post five year	172
	maintenance work (MTN) and expenditure on patch	
	repair work	
	Statement showing expenditure on patch work even on	
2.22	timely award of MTN works	175
2.22	Statement showing extra cost due to construction of	175
2.23	bridges with excess width than specified	177
2.23	Statement showing details of activities taken up under 11 <sup>th</sup> and 12 <sup>th</sup> plan period	1//
2.24	Statement showing details of schemes dropped by the	178
2.27	department after incurring expenditure from BDMP	170
2.25	Statement showing deficiencies in Benefit Cost (BC)	178
2.20	ratio	170
2.26	Statement showing details of schemes for which Notice	179
	Inviting Tender were floated after 11 <sup>th</sup> plan period (i.e.	
	after 31.03.2012)	
2.27	Statement showing details of acquisition of land after	179
	award the scheme	
2.28	Statement showing details of Irregular excess	180
	expenditure over administrative approval	
2.29	Statement showing execution of work without prepared	181
2.20	detailed estimate by the department	102
2.30	Statement showing details of irregularities in execution	182
2.31	of minor irrigation schemes	183
2.31	Statement showing details of weirs  Statement showing details of provision of richer	184
2.32	specification in foundation of wiers	104
2.33	Statement showing details of payment made to other	185
2.33	person under agreemented work	103
2.34	Statement showing details of hard rock not utilised	186
2.35	Statement showing details of expenditure on	186
	establishment petrol, oil and lubricants, stationery and	
	survey works	
2.36	Statement showing details of expenditure incurred on	187
	land acquisition in 12th plan approved schemes of	
	Bundelkhand Package	
2.37	Statement showing creation of infrastructure without	188
2.20	ascertaining utilisation	102
2.38	Statement showing items of works provided in	192
2.20	estimates but not executed	107
2.39	Statement showing details of deviation for execution of	197
2.40	cement concrete works  Statement showing extra cost due to execution of WRM	198
2.40	Statement showing extra cost due to execution of WBM and DLC below CC pavement	190
	and DLC below CC pavement	

	Appendices	
Appendix No.	Details	Page Number
2.41	Statement showing execution of CC 1:3:6 and stone dust in plinth of warehousing structures	199
2.42	Statement showing short imposition/non-imposition of penalty for delay	201
2.43	Statement showing details of physical verification	202
2.44	Statement showing status of adulteration test of cement	203
2.45	Statement showing status of tests of steel	204
2.46	Statement showing test not conducted for CNS material	204
2.47	Statement showing details of LDPE Film utilised in respect of which required tests were not carried out	205
2.48	Statement showing shortfall in frequency of quality tests	206
2.49	Statement showing equipment that are not in working condition Statement showing equipment that are in repairable condition	207
3.1	Statement showing irregular payment to the contractor	208
3.2	Statement showing the excess payment due to non-deduction of rock toe, stone chip, pitching and non-utilisation of soil	208
3.3	Statement showing extra cost on execution of Dumped Rip Rap	209
3.4	Statement showing details of excess payment due to application of incorrect rate for bituminous work	210
3.5	Statement showing excess payment to the contractor on account of price escalation	211
3.6	Statement showing remarks for delay on part of the Department	212
3.7	Statement showing the less imposition of liquidated damage	213
3.8	Statement showing calculation of Price escalation for all materials in Satna-Rewa Main Canal of Bargi Diversion Project Maihar	214
3.9	Statement showing calculation of Price escalation for all materials in Nagod branch canal of Bargi Diverions Project Satna	216
3.10	Statement showing quantity executed by the contractor	218
3.11	Statement showing undue benefit to the contractor	219