TABLE OF CONTENTS			
	Paragraph	Page number	
Preface	number	vii	
Overview		ix	
Chapter I		IX	
Introduction			
Budget Profile	1.1	1	
Application of resources of the State Government	1.2	1	
Grants-in-aid from 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	110	_	
Response of Government to significant audit	1.6	3	
observations		_	
Follow-up on Audit Reports	1.7	4	
Recoveries at the instance of Audit	1.8	4	
Status of placement of Separate Audit Reports of	1.9	5	
Autonomous Bodies in the State Assembly		_	
Chapter II			
Performance Audits			
Farmer Welfare and Agriculture Development			
Department			
Implementation of National Food Security	2.1	7	
Mission			
Water Resources Department			
Implementation of Madhya Pradesh Water Sector	2.2	42	
Restructuring Project			
Chapter III			
Compliance Audits			
Public Works Department			
Audit on preparation of estimates of road works	3.1	75	
Farmer Welfare and Agriculture Development			
Department			
Audit on Crop Insurance Scheme	3.2	91	
Audit Paragraphs	3.3		
Co-operation Department			
Extra cost due to acceptance of higher rate of	3.3.1	109	
tenders for transportation			
Forest Department			
Short realisation of Net Present Value	3.3.2	110	
Irrecoverable loss to the Government	3.3.3	112	
Narmada Valley Development Department			
Violation of procedure	3.3.4	112	
Irregular grant of mobilisation advance and short	3.3.5	114	
recovery of penalty from the contractor			
Excess payment of price escalation	3.3.6	116	
Extra cost due to incorrect provision and	3.3.7	117	

TABLE OF CONTENTS			
	Paragraph	Page number	
	number		
execution of Cement Concrete lining			
Public Works Department			
Unauthorised payment due to execution of excess	3.3.8	119	
thickness of Crusher Run Macadam			
Extra cost due to fixation of higher rate in	3.3.9	120	
Schedule of Rates			
Water Resources Department			
Financial Irregularities in execution of Khan	3.3.10	122	
River diversion project under Simhastha-2016			
Excavated hard rock not accounted for in Material	3.3.11	124	
at Site account			
Inadequate estimation and poor planning led to	3.3.12	125	
infructuous expenditure			
Excess payment of lead for sand in cement	3.3.13	127	
concrete work			
Extra cost due to preparation of incorrect clubbed	3.3.14	129	
rate			
Extra cost due to incorrect adoption of rates for	3.3.15	131	
cohesive non-swelling soil			
Avoidable extra cost due to execution of tamping	3.3.16	132	
in canal			

Appendices		
Appendix	Details	Page
No.		Number
1.1	Statement showing year-wise break-up of outstanding	135
A and B	Inspection Reports (IRs) as of 30 <sup>th</sup> June 2016	
2.1	Statement showing the test checked NFSM districts	137
	under different crops	
2.2	Statement showing production yield of Rice in the State	138
	and NFSM District	
2.3	Statement showing production yield of Wheat in the	139
	State and NFSM District	
2.4	Statement showing details of samples sent for quality	141
	check and status of their results therein during 2014-15	
	and 2015-16	
2.5	Statement showing targets and achievements of Rice,	142
	Wheat and Pulse Demonstration Centre in the state as a	
	whole and selected districts during 2012-13 to 2015-16	
2.6	Statement showing the number of demonstrations held	143
	and the number of demonstrations held on cropping	
	system in the test checked districts	
2.7	Statement of targets and achievements of Distribution of	144
	Micronutrient in Rice intervention in the state as a	
	whole and selected District during 2012-13 to 2015-16	
2.8	Statement of targets and achievements of Distribution of	145
	Micronutrient in wheat intervention in the state as a	-
	whole and selected District during 2012-13 to 2014-15	
2.9	Statement of targets and achievements of Distribution of	146
	Micronutrient in Pulse intervention in the state as a	-
	whole and selected District during 2012-13 to 2015-16	
2.10	Statement showing year-wise name of Districts where	147
	Nutrient management/Soil Ameliorants and Plant	
	Protection items were not distributed	
2.11	Statement showing year-wise name of Districts where	148
	financial achievement shown as zero corresponding to	
	physical achievement of Nutrient management/Soil	
	Ameliorants and Plant Protection items	
2.12	Statement showing targets and achievements of	149
	distribution of IPM in Pulse intervention in the state as a	
	whole and selected District during 2012-13 to 2015-16	
2.13	Statement showing excess payment of subsidy in	150
	sprinkler intervention in two districts during 2012-13 to	
	2014-15	
2.14	Statement showing excess payment in pipe for carrying	150
	water from source to field during 2012-13 to 2014-14 in	
	14 Districts	
2.15	Statement showing targets and achievements of Farmers	151
	Field School/Crop based training in the state as whole	
	and selected districts during 2012-13 to 2015-16	

	Appendices	
Appendix	Details	Page
No.		Number
2.16	Statement showing targets and achievements of	152
	Intervention selected in Local initiative Paddy in the	
	state as a whole and selected District during 2012-13 to	
2.17	2015-16 Statement showing targets and achievements of	152
2.17	Intervention selected in Local initiative Wheat in the	132
	state as a whole and selected District during 2012-13 to	
	2015-16	
2.18	Statement showing targets and achievements of	153
	Intervention selected in Local initiative pulse in the state	
	as a whole and selected District during 2012-13 to	
2.10	2015-16	
2.19	Statement showing District-wise/Year-wise position of	154
2.20	amount lapsed or surrendered	155
2.20	Statement showing difference in NFSM Account as per Pass book against Cash book	155
2.21	Statement showing details of funds allotted and	155
2.21	utilisation thereof by districts not identified under	155
	NFSM during the 12 <sup>th</sup> FYP	
2.22	Statement showing Scheme wise delay in start of work	156
	after clearance of Scheme Modernisation Plans (SMPs)	
2.23	Statement showing execution of CC lining in excess of	163
	provisions in Scheme Modernisation Plans (SMPs)	
2.24	Statement showing irregular expenditure due to	164
2.25	adoption of richer specifications Statement showing excess payment to the contractors on	165
2.23	account of trimming of earthwork	105
2.26	Statement showing extra cost due to inclusion of excess	167
2.20	lead for Black Trap (BT) metal	107
2.27	Statement showing extra cost due to adoption of rates of	168
	earthwork for new works instead of rates for	
	maintenance and repair	
2.28	Statement showing non-deduction of Additional	169
2.20	Security Deposit	171
2.29	Statement showing non observance of royalty charges	<u>171</u> 172
2.30 2.31	Statement showing non-observance of royalty charges Statement showing details of insurance of works	172
2.31	Statement showing non-deduction of shrinkage	175
2.52	allowance	175
2.33	Statement showing undue financial aid to the contractors	176
	for core tests	
2.34	Statement showing undue financial aid to the contractors	177
	for non-conforming core test results	
3.1	Statement showing details of survey and investigation in	179
	test checked estimates of road works	
3.2	Statement showing cost impact due to increase or	186

	Appendices	
Appendix No.	Details	Page Number
	decrease of earth work (E/W) and excavation	
3.3	Statement showing extra cost due to adoption of costlier item of Wet Mix Macadam in place of Water Bound Macadam	189
3.4	Statement showing delay and extra cost due to inadequate provision of forest clearance, land acquisition Statement showing delay and extra cost due to inadequate provision of utility shifting in the estimates	191
3.5	Statement showing items of road furniture not included in original estimate Statement showing items of road furniture not executed even provisioned in original estimate	193
3.6	Statement showing provision and execution of richer specifications without ensuring its necessity	197
3.7	Statement showing adoption of richer/below specifications due to incorrect computation of crust	198
3.8	Statement showing provision and execution of richer specifications due to incorrect adoption of crust composition	200
3.9	Statement showing provision and execution of below specifications due to incorrect adoption of crust composition	202
3.10	Statement showing extra cost due to provision and execution of Granular Sub-Base (GSB) in excess thickness	203
3.11	Statement showing unwarranted expenditure of drainage layer below shoulder not executed or executed in lesser thickness of hard shoulder	204
3.12	Statement showing deviation in road length with comparison of estimated length	206
3.13	Statement showing extra cost due to non-inclusion/less inclusion of cement concrete road in the estimate	208
3.14	Statement showing coverage of non-loanee farmers	210
3.15	Statement showing <i>Patwari Halkas</i> of more than 100 ha crop area were not notified	211
3.16	Statement showing sown area of notified crop was less than 100 ha	212
3.17	Statement showing delay in disbursement of claims	213
3.18	Statement showing excess payment of Seasonal Agriculture Operations (SAO) loan over Scale of Finance	214
3.19	Statement showing financial institutions insured unsown area	215
3.20	Statement showing NPV from user agencies short/not realised	216

	Appendices		
Appendix	Details	Page	
No.		Number	
3.21	Statement showing short realisation of NPV due to	216	
	application of incorrect rates		
3.22	Statement showing short realisation of NPV due to	217	
	application of incorrect rates		
3.23	Statement showing irrecoverable loss to the Government	217	
3.24	Statement showing calculation of price escalation for	218	
	POL at Barwaha (Agreement No.15/2010-11)		
3.25	Statement showing calculation of price escalation for	219	
	POL at Barwaha (Agreement No. 16/2010-11)		
3.26	Statement showing details of clubbed rate prepared by	220	
	the Department and clubbed rate payable in WRD		
	Shajapur		
3.27	Statement showing details of clubbed rate prepared by	221	
	the Department and clubbed rate payable in WRD		
	Manawar		
3.28	Statement showing the details of extra cost due to	222	
	incorrect application of rates of CNS soil		
3.29	Statement showing the details of extra cost due to	223	
	execution of irregular item of tamping in canal works		