

**Report of the
Comptroller and Auditor General of India
on
GENERAL AND SOCIAL SECTORS
for the year ended 31 March 2018**



लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest



Government of Madhya Pradesh
Report No. 3 of the year 2019

Presented to the Legislature
on 21st September 2020

**Report of the
Comptroller and Auditor General of India**

on

**GENERAL AND SOCIAL SECTORS
for the year ended 31 March 2018**

Government of Madhya Pradesh
Report No. 3 of the year 2019

TABLE OF CONTENTS		
	Paragraph Number	Page Number
Preface		v
Overview		vii
Chapter I		
Introduction		
About this Report	1.1	1
Profile of audited entities	1.2	1
Audit Coverage	1.3	2
Response of the Government to Audit	1.4	2
Action taken on earlier Audit Reports	1.5	3
Recovery at the instance of Audit	1.6	4
Chapter II		
Performance Audit		
<i>Urban Development and Housing Department</i>		
Performance Audit on Water Supply Management in Bhopal and Indore Municipal Corporations	2.1	5
Chapter III		
Compliance Audit		
GENERAL SECTOR		
<i>Law and Legislative Affairs (Election) Department</i>		
Irregular procurement and extra expenditure	3.1	37
<i>Revenue Department</i>		
Irregular expenditure	3.2	39
SOCIAL SECTOR		
<i>Public Health and Family Welfare Department</i>		
Embezzlement by manipulation in issue vouchers of stock	3.3	40
Non-recovery of expenses	3.4	41

TABLE OF CONTENTS		
	Paragraph Number	Page Number
Unfruitful expenditure	3.5	43
<i>Technical Education and Skill Development Department</i>		
Irregular expenditure	3.6	44
<i>Tribal Affairs and Scheduled Caste Welfare Department</i>		
Excess payment of supervision charges	3.7	46
<i>Urban Development and Housing Department</i>		
Avoidable expenditure	3.8	47
Avoidable payment of penalty imposed	3.9	48
<i>Women and Child Development Department</i>		
Avoidable excess payment	3.10	49
Fraudulent drawals and deposits in unauthorized accounts	3.11	50
Fraudulent payment into unrelated bank accounts	3.12	54

LIST OF APPENDICES		
Appendix Number	Details	Page Number
2.1.1	Statement showing the status of Ward-wise Population and number of Water connection in BMC & IMC	59
2.1.2	Status of targets and achievement of SLB indicators in BMC and IMC during 2013 to 2018	62
2.1.3	Statement showing the status of Jar test report of Alum/PAC used by filter plant	64
2.1.4	Year-wise status of realised water charges in MCs	65
3.1.1	Statement showing details of payment with respect to procurement of Voting Compartments (VCs) by District Election Officers	66
3.2.1	Statement showing detail of appointments made by Collectors, Morena and Sheopur	69
3.3.1	Statement showing the details of fraudulently manipulated quantity of stock shown to be issued and actual quantity of stock issued	71
3.4.1	Statement showing the details of payment made to accredited laboratories for sample testing of drugs/materials during 2016-18	74
3.5.1	Statement showing the details of equipment purchased for Blood Component Separation Unit	89
3.5.2	Status of availability of required facility for operationalization	92
3.6.1	Statement showing the details of packages and firms from whom quotation were invited	93
3.6.2	Statement showing the package wise and voucher wise details of purchases and payment made to suppliers	94
3.7.1	Statement showing excess amount paid as supervision charges and service tax thereon	95
3.8.1	Details of payment of surcharge due to failure in maintaining power factor by ULBs	96
3.9.1	Details of penalty levied by Employees' Provident Fund Organisation and payments made	101

LIST OF APPENDICES		
Appendix Number	Details	Page Number
3.10.1	Detail of excess payment on supply of cooked food under SNP	103
3.11.1	Statement showing DDO wise details of amounts drawn from honorarium head (Major Head-2235, 31-004) and deposited into unrelated bank accounts	104
3.12.1	Statement showing DDO wise details of amounts drawn from <i>Poshan Aahar</i> head and deposited into unrelated bank accounts	106
3.12.2	Statement showing DDO wise details of amounts drawn from <i>Aganwadi Bhawan</i> Rent (Head- 22-011) head and deposited into unrelated bank accounts	107
3.12.3	Statement showing DDO wise details of amounts drawn from Material Supply (Head-34-009) head and deposited into unrelated bank accounts	107
3.12.4	Statement showing DDO wise details of amounts drawn from Maintenance (Head-33-002) head and deposited into unrelated bank accounts	108
3.12.5	Statement showing DDO wise details of amounts drawn from Flexi Fund (Head 51-000) head and deposited into unrelated bank accounts	108
3.12.6	Statement showing DDO wise details of amounts drawn from Advertisement (Head 35-000) head and deposited into unrelated bank accounts	109
3.12.7	Statement showing DDO wise details of amounts drawn from Exam. and Training (Head 24-002) head and deposited into unrelated bank accounts	109
3.12.8	Statement showing DDO wise details of amounts drawn from Atal Bal Mission head and deposited into unrelated bank accounts	110
3.12.9	Statement showing DDO wise details of amounts drawn from Travelling Allowance (Head 21-001) head and deposited into unrelated bank accounts	110
Glossary of Abbreviations		111

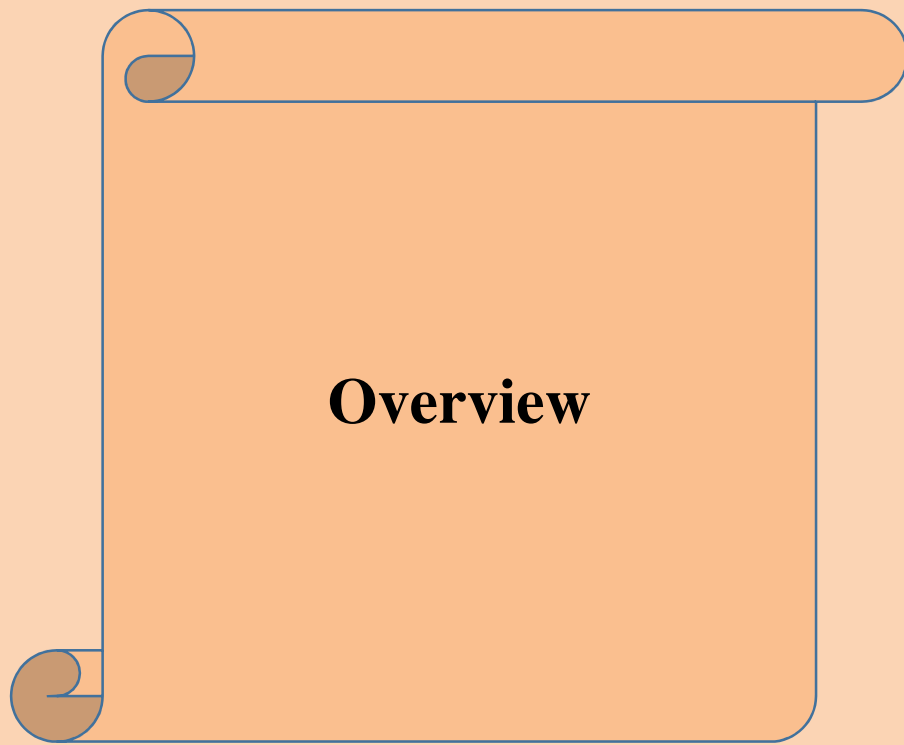
PREFACE

This Report for the year ended March 2018 has been prepared for submission to the Governor of Madhya Pradesh under Article 151 of the Constitution of India.

The Report contains significant results of the performance audit and compliance audit of the departments of the Government of Madhya Pradesh under General and Social Sectors including departments of Law & Legislative Affairs (Election), Public Health & Family Welfare, Revenue, Tribal Affairs & Scheduled Caste Welfare, Technical Education & Skill Development, Urban Development & Housing and Women and Child Development. However, departments under the Economic Sector and Revenue Sector are excluded and covered in the Audit Report on the Economic Sector and Audit Report on Revenue Sector.

The instances mentioned in the Report are those which came to notice in the course of test audit for the period 2017-18 as well as those which came to notice in earlier years, but could not be reported in previous Audit Reports; instances relating to the period subsequent to 2017-18 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

Overview

This Report of the Comptroller and Auditor General of India on General and Social Sectors, Government of Madhya Pradesh for the year ended 31 March 2018 includes one Performance Audit and 12 audit paragraphs dealing with the results of performance audit of selected programme and Department as well as audit of the financial transactions of the Government departments/autonomous bodies, societies, etc. A summary of the important findings is given below:

1. Performance Audit

Performance audit is undertaken to ensure whether the Government programmes/schemes/departments have achieved the desired objectives at the minimum cost and given the intended benefits.

1.1 Performance Audit on Water Supply Management in Bhopal and Indore Municipal Corporations

Water Supply is one of the functions in the list of 18 functions entrusted to Urban Local Bodies (ULBs), under the 74th Constitutional Amendment. Under the Municipal Corporation Act, 1956, ULBs are provided power for supplying proper and sufficient water for public and private purposes. In MP, the average surface water availability is 78 litre per capita daily (lpcd) against 135 lpcd as per MoUD norms. Thus, there is a gap of 57 lpcd between demand and supply of water in the state. Bhopal Municipal Corporation (BMC) and Indore Municipal Corporation (IMC), the largest MCs of the State- were selected for Performance Audit to assess the status of water supply management in Madhya Pradesh.

- There were differences in quantity of water received from source (filtration plant) and water distributed to consumers through Over Head Tanks/Reservoirs ranging from 30 to 70 *per cent* in both MCs due to non-existence of leakage detection cell to monitor water loss, valves operation system and non-installation of flow meters in distribution system.

(Paragraph 2.1.6.3)

- Leakage cases were attended with the delays ranging from 22 to 182 days as tenders for repair works were invited separately for each case at zone/ward level by Asst. Engineer/Sub-Engineer instead of opting for an annual rate contract at ward/zone or corporation level.

(Paragraph 2.1.6.4)

- There were differences between water supply achievement as shown by MCs and actual water supplied to the extent of nine to 20 lpcd and 36 to 62 lpcd in BMC and IMC respectively. The difference was due to the fact that the MCs calculated the per capita demand of water by taking into account the water available at filter plants instead of water available in Over Head Tanks.

(Paragraph 2.1.6.5)

- Due to improper zoning, non-existence of pressure gauge and non-maintenance of valve operation schedule, un-equal and less than required pressure of water was supplied on alternate days for 30 to 60 minutes by both

MCs and in only five zones in Bhopal Municipal Corporation and four zones in Indore Municipal Corporation water was provided daily. However, in SLB *gazette* notification, duration of water supply indicated by BMC and IMC were two to four hours and 30 minutes to one hour daily.

(Paragraph 2.1.6.6)

- Authorised water connections were provided only in 5.30 lakh households (56.32 *per cent*) out of 9.41 lakh households.

(Paragraph 2.1.6.9)

- During the period 2013-18 4,481 water samples (physical, chemical and bacteriological) were adverse (below BIS 10500 standard) in both MCs, but it could not be ascertained from records what action has been taken by MCs. Independent water sample testing was conducted jointly and it revealed that out of 54 water samples, 10 water samples were found adverse having turbidity and faecal coliform. As a result 8.95 lakh residents (3.62 lakh in BMC and 5.33 lakh in IMC) were supplied contaminated water. The Public health department also reported 5.45 lakh cases of water borne diseases during the above period.

(Paragraphs 2.1.7.1 & 2.1.7.3)

- Out of 45 test checked Over Head Tanks/reservoirs in 23 cases, neither the Over Head Tanks/reservoirs were cleaned at regular interval nor any biological test of the silt of the OHT were conducted which was mandatory to ensure quality of water supplied. In both MCs the sub-engineer responsible for cleaning failed to discharge his duty while the higher technical officer (Assistant Engineer or Executive Engineer) never monitored this work at their level.

(Paragraph 2.1.7.4)

- Indore Municipal Corporation was supplying bore water without any testing. Out of the 20 bore water samples jointly collected and tested, all the samples were either having Iron, Nitrate, Calcium, Conductivity or Faecal Coliform more than the prescribed BIS 10500 norms which can lead to liver, heart, pancreatic damage, diabetes, diarrhoea, vomiting, stomach pain, digestive problems, jaundice, typhoid and kidney stones.

(Paragraph 2.1.7.5)

- As per SLB guidelines, 90 *per cent* recovery efficiency of water charges is to be done. Audit noticed that an amount of ₹ 470.00 crore was outstanding towards water charges in both MCs.

(Paragraph 2.1.8.2)

- Water audit was not conducted by MCs and therefore estimation of losses in water supply system could not be ascertained.

(Paragraph 2.1.10.2)

- There was no comprehensive Management Information System (MIS) at State as well as at MCs level for management control and to evaluate the outcomes of water supply system.

(Paragraph 2.1.10.3)

2. Compliance Audit

Audit has reported on several significant deficiencies in critical areas which impact the effective functioning of the Government departments/organisations.

Audit Paragraphs

Illegal appointments to the posts of Assistant Grade-3 and Peon by Collector, Morena and Sheopur resulted in irregular expenditure of ₹ 76.12 lakh on account of pay and allowances.

(Paragraph 3.2)

Non-observance of provisions and departmental instructions for store management in office of the CM&HO, Chhatarpur and fraudulent manipulation by storekeeper in office copies of issue vouchers of material/medicines supplied to sub-ordinate units facilitated the embezzlement of ₹ 12.71 lakh.

(Paragraph 3.3)

Non-compliance of conditions of purchase order for deduction of testing charges for quality testing of medicines as required under New Drug Policy resulted in non-recovery of expenses of ₹ 2.36 crore from the respective suppliers.

(Paragraph 3.4)

Excess payment to Madhya Pradesh Vidyut Vitran Company Limited as supervision charges and service tax thereon amounting to ₹ 1.06 crore.

(Paragraph 3.7)

Failure of Municipal Corporation/Municipal Council in maintaining the power factor at prescribed level on High Tension (HT) connections led to avoidable expenditure of ₹ 1.10 crore towards payment of penalty imposed on them by Madhya Pradesh Vidyut Vitaran Companies.

(Paragraph 3.8)

Avoidable excess payment of ₹ 2.32 crore of nutritional food was made by District Programme Officers to Self Help Groups under supplementary nutrition food programme (SNP).

(Paragraph 3.10)

Failure of internal control system at treasury level and lapses on the part of BCO/Directorate led to fraudulent drawal of honorarium for ₹ 4.24 crore by DPO/POs which were meant for AWs/AHs under ICDS programme and the same were deposited into accounts of unauthorised persons.

(Paragraph 3.11)



Chapter-I
Introduction

Chapter-I

INTRODUCTION

1.1 About this Report

This Report contains the results of Performance and Compliance Audit of various Departments under General and Social Sectors of the Government of Madhya Pradesh conducted during 2017-18 in compliance with the CAG's audit mandate under Article 151 of the Constitution of India and the CAG's (Duties, Powers and Conditions of Service) Act, 1971.

This Report aims to assist in ensuring executive accountability and improving the process of governance and public service delivery of various Departments.

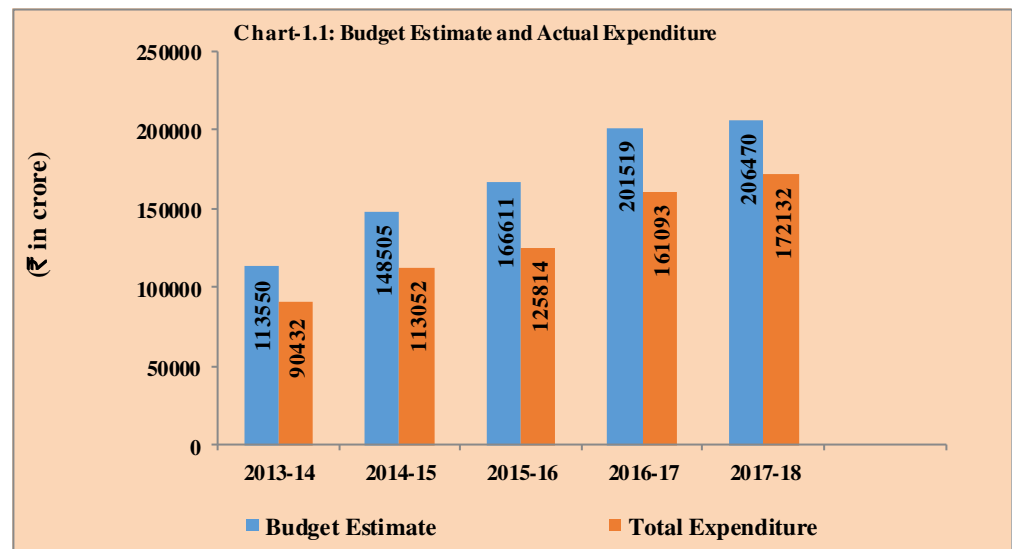
The layout of the Report is as under:

1. **Chapter I:** General information about the audited entities.
2. **Chapter II:** Performance Audit on Water Supply Management in Bhopal and Indore Municipal Corporations.
3. **Chapter III:** 12 Audit Paragraphs.

1.2 Profile of audited entities

Thirty-four out of total 53 Departments in Madhya Pradesh fall under the General and Social Sectors. These Departments are headed by Additional Chief Secretaries/Principal Secretaries/Secretaries, who are assisted by Commissioners/ Directors and subordinate officers under them.

The trend of budget estimates and actual expenditure of the State Government during 2013-18 is as detailed in **Chart 1.1**.



(Source: Appropriation Accounts of respective years)

The trend of expenditure of five major Departments under General and Social Sectors during 2015-16 to 2017-18 is given in **Table 1.1**.

Table 1.1: Expenditure of major Departments under General and Social Sectors

(₹ in crore)

Department	2015-16	2016-17	2017-18
Panchayat and Rural Development Department	16,138.28	27,063.69	31,654.94
Urban Development and Housing Department	9,623.91	11,087.57	12,675.20
School Education Department	7,229.04	9,720.38	10,563.75
Finance Department	8,005.35	8,973.52	9,654.14
Home Department	4,663.00	5,285.18	5,888.01

(Source: Compiled from Monthly Appropriation Accounts of the respective years)

1.3 Audit Coverage

During the year 2017-18, the Accountant General (General and Social Sector Audit), Madhya Pradesh conducted the compliance audit of 1,962 out of the total 8,478 auditable units under the 34 Departments pertaining to the General and Social Sectors.

1.4 Response of the Government to Audit

Audit affords four stage opportunity to the audited units/Departments to elicit their views on audit observations, viz.,

- **Audit Memos:** Issued to the head of the audited unit during the field audit to be replied during the audit itself.
- **Inspection Reports:** Issued within a month of the completion of audit to be replied by the head of the audited unit within four weeks.
- **Draft Paragraphs:** Issued to the Government/ heads of the Departments under whom the audited units function for submission of Government's/ departmental views within six weeks for consideration prior to their being included in the Audit Report.
- **Exit Conference:** Opportunity is given to the head of Departments and State Government to elicit departmental/Government views on the audit observations prior to finalisation of the Audit Report.

In all these stages, Audit strives to provide full opportunity to audited units/heads of Departments/State Government to provide rebuttals and clarifications and only when the departmental replies are not received or are not convincing, the audit observations are processed for inclusion in the Inspection Report or Audit Report, as the case may be. However, it has been noticed that the audited units/ Departments, in most of the cases, do not submit timely and satisfactory reply as indicated below:

1.4.1 Inspection Reports (IRs)

A detailed review of IRs issued up to March 2018 to 4,443 Drawing and Disbursing Officers (DDOs) pertaining to 34 Departments revealed that

44,844 paragraphs contained in 12,489 IRs were outstanding for settlement for want of convincing replies as on 31 March 2019. Of these, the DDOs submitted initial replies against 32,711 paragraphs contained in 10,684 IRs while, in respect of 12,133 paragraphs (money value ₹ 44,431.70 crore) contained in 1,805 IRs there was no response from DDOs.

The status of outstanding IRs is given in **Table 1.2**.

Table 1.2: Outstanding IRs and Paragraphs (issued up to 31 March 2018) as on 31 March 2019

Period	No. of outstanding IRs (per cent)	No. of outstanding Paras (per cent)	No. of IRs having paras outstanding for initial reply of DDO (per cent)	No. of outstanding paras on which initial reply of DDO was not received (per cent)	Money value of paras outstanding for initial reply of DDO (₹ in lakh)
2017-18	1,325 (10.61)	8,893 (19.83)	1,026 (56.84)	7,480 (61.65)	31,76,639.79
1 year to 3 years	3,361 (26.91)	16,273 (36.29)	590 (32.69)	3,751 (30.91)	10,75,549.31
3 years to 5 years	1,707 (13.67)	5,581 (12.45)	156 (8.64)	758 (6.25)	1,87,634.34
More than 5 years	6,096 (48.81)	14,097 (31.43)	33 (1.83)	144 (1.19)	3,346.57
Total	12,489	44,844	1,805	12,133	44,43,170.01

During 2017-18, eight (Audit Committee Meetings) meetings of Audit with departmental officers were held, in which 299 IRs and 3,718 Paras were settled.

1.5 Action taken on earlier 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 motu* action on all Audit Paragraphs and Reviews featuring in the Comptroller and Auditor General's Audit Reports, regardless of whether these are taken up for examination by the Public Accounts Committee (PAC) or not. They were also to furnish detailed Action Taken Notes (ATNs), duly vetted by audit, indicating the remedial action taken or proposed to be taken by them.

During the years 2012-13 to 2016-17, 132 audit paragraphs were reported in the Audit Reports on General and Social Sectors. Of these, PAC had taken up 43 paragraphs for discussion and 89 paragraphs for written reply. As on March 2019, 22 out of 43 paragraphs had been discussed in PAC and on 88 out of 89 audit paragraphs, comments of office on Government reply (Explanatory note) had been sent to the PAC. Out of these paragraphs, the PAC had issued four Recommendation Reports on four paragraphs pertaining to Audit Report 2012-13 and ATNs of the Government were awaited on them as detailed in **Table 1.3**.

Table 1.3: Status of PAC discussion, Madhya Pradesh, Vidhan Sabha

Status	Audit Report on General and Social Sectors for the year 2012-13 to 2016-17
No. of total Audit Paras	132
Taken up by PAC for discussion (Oral discussion)	43

Status	Audit Report on General and Social Sectors for the year 2012-13 to 2016-17
Taken up by PAC for submission of written reply	89
Recommendation made by PAC	04 (01 ¹ para under oral discussion + 03 paras for written reply)
ATN received	Not yet received
Action taken by the Department	Not yet done

1.6 Recovery at the instance of Audit

Test check of records (January 2018) of office of Jail Superintendent, Central Jail, Ujjain (JS) revealed that for supply of medicines (March 2017) amounting to ₹ 1.68 lakh, the invoices were presented in two copies for payment by the supplier. Payment was made vide bill no. 292 dated 14 October 2017 through treasury to the bank account of the supplier. Audit noticed that the second copy of the invoice was not cancelled by concerned accountant, though it was required to be cancelled in order to avoid its subsequent use for fraudulent claims and due to this lapse the amount of ₹ 1.68 lakh had been again drawn by using second copy of invoice vide bill no. 341 dated 16 November 2017 and paid (December 2017) through the treasury to the supplier. It was also noticed that the invoice was entered twice as sub-vouchers in Contingent expenditure register (CER) but entries of CER were not attested by Head of the office. Thus, non-observance of codal provisions regarding cancellation of the sub-vouchers (invoices) before payment and attesting entries in the CER resulted in suspected fraudulent double payment of ₹ 1.68 lakh to the suppliers.

On this being pointed out, the Government intimated (August 2019) that the Superintendent, Central Jail, Ujjain had paid the amount erroneously which had been deposited by challans (January 2018 and May 2018) in government treasury. In this case, Jail Headquarters had instructed (December 2018) all Jail Superintendents that as provided in Rule 194 and 196 of Madhya Pradesh Treasury Code (Vol. I), after being paid all bills must be stamped 'paid and cancelled' so that the same may not be used afterwards for making fraudulent claims or forgery. The Superintendent, Central Jail, Ujjain had also been warned (May 2019) to remain vigilant in future.

¹ No further recommendation was made by PAC on one audit paragraph featured in Audit Report on General and Social Sectors for the year ended March 2013.



Chapter-II

Performance Audit

2.1 Performance Audit on Water Supply Management in Bhopal and Indore Municipal Corporations

Chapter-II: Performance Audit

Urban Development and Housing Department

2.1 Performance Audit on Water Supply Management in Bhopal and Indore Municipal Corporations

Executive Summary

Water Supply is one of the functions in the list of 18 functions entrusted to Urban Local Bodies (ULBs), under 74th Constitutional Amendment. Under the Municipal Corporation Act, 1956, ULBs are provided power for supplying proper and sufficient water for public and private purposes.

The area of Madhya Pradesh (MP) is 3.08 lakh Sq. km., which is 9.37 *per cent* of the area of India (32.88 lakh Sq. Km). The population of the State is 8.23 crore (6.16 *per cent* of India's population). In MP, the average surface water availability is 78 litre per capita daily (lpcd) against 135 lpcd as per MoUD norms. Thus, there is a gap of 57 lpcd between demand and supply of water in the state. Bhopal Municipal Corporation (BMC) and Indore Municipal Corporation (IMC), the largest MCs of the State- were selected for Performance Audit to assess the status of water supply management in Madhya Pradesh. The period of coverage of the PA was from April 2013 to March 2018.

The important findings of performance audit are given below:

- There were differences in quantity of water received from source (filtration plant) and water distributed to consumers through Over Head Tanks/Reservoirs ranging from 30 to 70 *per cent* in both MCs due to non-existence of leakage detection cell to monitor water loss, valves operation system and non-installation of flow meters in distribution system.

(Paragraph 2.1.6.3)

- Leakage cases were attended with the delays ranging from 22 to 182 days as tenders for repair works were invited separately for each case at zone/ward level by Asst. Engineer/Sub-Engineer instead of opting for an annual rate contract at ward/zone or corporation level.

(Paragraph 2.1.6.4)

- There were differences between water supply achievement as shown by MCs and actual water supplied to the extent of nine to 20 lpcd and 36 to 62 lpcd in BMC and IMC respectively. The difference was due to the fact that the MCs calculated the per capita demand of water by taking into account the water available at filter plants instead of water available in Over Head Tanks.

(Paragraph 2.1.6.5)

- Due to improper zoning, non-existence of pressure gauge and non-maintenance of valve operation schedule, un-equal and less than required pressure of water was supplied on alternate days for 30 to 60 minutes by both MCs and in only five zones in Bhopal Municipal Corporation and four zones in Indore Municipal Corporation water was provided daily. However, in SLB *gazette* notification, duration of water supply indicated by BMC and IMC were two to four hours and 30 minutes to one hour daily.

(Paragraph 2.1.6.6)

- Authorised water connections were provided only in 5.30 lakh households (56.32 per cent) out of 9.41 lakh households.

(Paragraph 2.1.6.9)

- During the period 2013-18 4,481 water samples (physical, chemical and bacteriological) were adverse (below BIS 10500 standard) in both MCs, but it could not be ascertained from records what action has been taken by MCs. Independent water sample testing was conducted jointly and it revealed that out of 54 water samples, 10 water samples were found adverse having turbidity and faecal coliform. As a result, 8.95 lakh residents (3.62 lakh in BMC and 5.33 lakh in IMC) were supplied contaminated water. The Public Health department also reported 5.45 lakh cases of water borne diseases during the above period.

(Paragraphs 2.1.7.1 & 2.1.7.3)

- Out of 45 test checked Over Head Tanks/reservoirs in 23 cases, neither the Over Head Tanks/reservoirs were cleaned at regular interval nor any biological test of the silt of the OHT were conducted which was mandatory to ensure quality of water supplied. In both MCs the sub-engineer responsible for cleaning failed to discharge his duty while the higher technical officer (Assistant Engineer or Executive Engineer) never monitored this work at their level.

(Paragraph 2.1.7.4)

- Indore Municipal Corporation was supplying bore well water without any testing. Out of the 20 bore well water samples jointly collected and tested, all the samples were either having Iron, Nitrate, Calcium, Conductivity or Faecal Coliform more than the prescribed BIS 10500 norms which can lead to liver, heart, pancreatic damage, diabetes, diarrhoea, vomiting, stomach pain, digestive problems, jaundice, typhoid and kidney stones.

(Paragraph 2.1.7.5)

- As per SLB guidelines, 90 per cent recovery efficiency of water charges is to be done. Audit noticed that an amount of ₹ 470.00 crore was outstanding towards water charges in both MCs.

(Paragraph 2.1.8.2)

- No monitoring mechanism was developed for water supply at State level as well as MCs level.

(Paragraph 2.1.10.1)

- Water audit was not conducted by MCs and therefore estimation of losses in water supply system could not be ascertained.

(Paragraph 2.1.10.2)

- There was no comprehensive Management Information System (MIS) at State as well as at MCs level for management control and to evaluate the outcomes of water supply system.

(Paragraph 2.1.10.3)

2.1.1 Introduction

Water is an essential natural resource i.e. surface¹ and ground² water; a

¹ Surface water is water on the surface of the continents such as in a river, lakes or wetland.

² Ground water is the water found underground in the cracks, and spaces in soil, sand and rock.

fundamental need of living being and invaluable national wealth. Water Management planning has regard to all the competing demands for water and seeks to allocate water on an equitable basis to satisfy all uses and demands. It is the obligatory responsibility of every local body to provide potable water supply to the residents of the area under their respective jurisdictions.

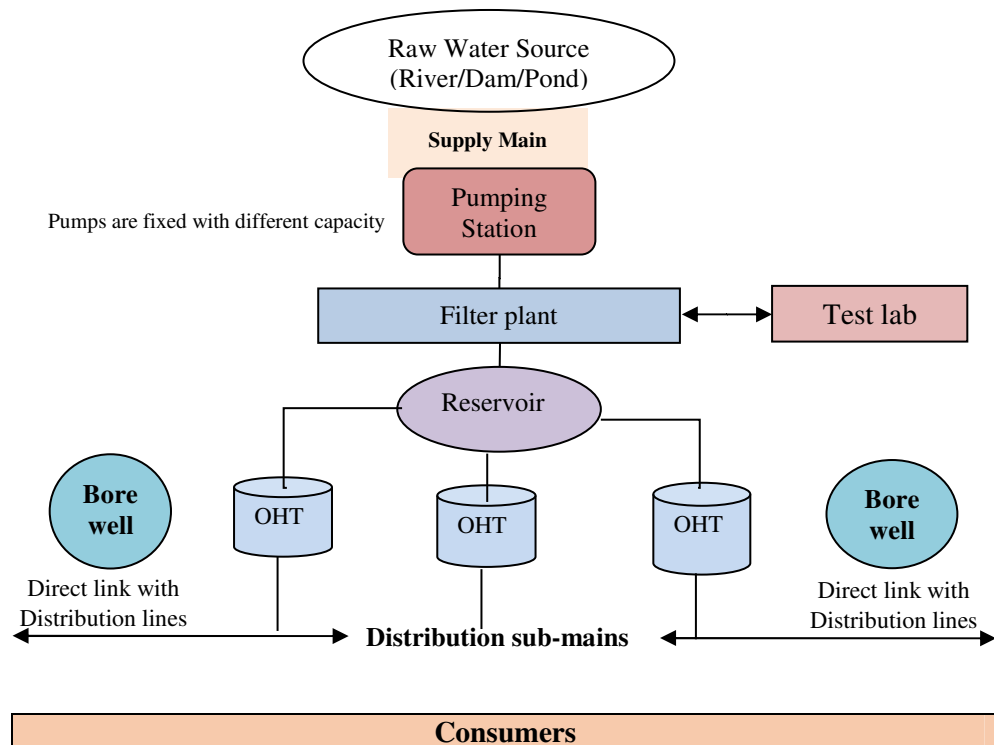
As per Article 243W of the 74th Constitutional Amendment, water supply is one of the key functions, in the list of 18 functions entrusted to Urban Local Bodies (ULBs).

The area of Madhya Pradesh (MP) is 3.08 lakh Sq. km., which is 9.37 *per cent* of the area of India (32.88 lakh Sq. Km). The population of the State is 8.23 crore (6.16 *per cent* of India's population 133.51 crore). In MP, the average surface water availability is 81.50 lakh hectare-meters. Against 135 lpcd as per norms decided (2008) under Service Level Benchmarking (SLB) issued by Ministry of Urban Department (MoUD), only 2.34 Billion Cubic Meter (BCM)/78 litre per capita daily (lpcd) could be fulfilled as per available water. Thus, there is a gap of 57 lpcd between demand and supply of water in the state. Out of 16 Municipal Corporations (MCs) in MP, Bhopal Municipal Corporation (BMC) and Indore Municipal Corporation (IMC), the largest MCs of the State, having 23.64 lakh and 29.06 lakh population respectively as of March 2018, ward-wise details shown in *Appendix-2.1.1* were considered for Performance Audit.

Water supply involves the management of water taken from water sources and making it available to the consumers involving various stages.

The water management system is represented through the flow chart given under:

Flow Chart-2.1.1: Representing the various stages of Water Supply in MCs



2.1.2 Organisational set up

At State level, Urban Development and Housing Department (UDHD) is designated for financial and administrative control of Urban Local Bodies (ULBs) under which Urban Administration and Development Directorate (UADD) monitors the funding to the ULBs and utilisation thereof. Under Jawaharlal Nehru National Urban Renewal Mission (JNNURM) and Atal Mission for Rejuvenation and Urban Transformation (AMRUT), State Level Steering Committee (SLSC)/State Level Technical Committee (SLTC) have been constituted for four³ identified cities under the chairmanship of Minister, Urban Administration and Development for appraisal of the Detailed Project Reports (DPRs). ULBs are self-governed bodies which make rules and policies for their smooth functioning.

At Directorate level, the Engineer-in-Chief (ENC) is assisted by Superintending Engineer (SE), Executive Engineer (EE), Assistant Engineer (AE), Sub-Engineer and they technically assist ULBs for implementation of projects.

At Municipal Corporation (MC) level, the Commissioner is assisted by SE (Water supply), EE (Water supply), Assistant Engineer (AE), Sub-Engineer and other staff to discharge their duties for smooth functioning of the water supply.

2.1.3 Audit Objectives

The Performance Audit aimed to assess whether Bhopal Municipal Corporation (BMC) and Indore Municipal Corporation (IMC) were able to provide sufficient, regular and required quality of water to all citizens in municipal areas of Bhopal and Indore.

2.1.4 Audit Criteria

Audit criteria were sourced from the following:

- Madhya Pradesh Municipal Corporation Act, 1956 and Madhya Pradesh Municipalities Act, 1961;
- Central Public Health Environment Engineering Organisation (CPHEEO) Manual on Water Supply and Treatment and Operation & Maintenance Manual and National/State water policy;
- Bureau of Indian Standard 10500 for drinking water;
- Financial Rules, MP Public Works Department (PWD) manual, order/circular issued by GoI and GoMP;
- Sustainable Development Goals (SDGs) with targets of water for all by 2030;
- 13th Finance Commission's recommendation on Service Level Benchmarking (SLB) for water supply in ULBs; and
- Service Level Benchmarking (SLB) Hand book issued by Ministry of Urban Department (MoUD).

³ Bhopal, Indore, Jabalpur and Ujjain

2.1.5 Audit Coverage and Methodology

Performance Audit covered period from 2013 to 2018 through test check of records in the offices of the Principal Secretary, UDHD, Commissioner, UADD as a nodal department along with two MCs viz. Bhopal and Indore.

The overall status of BMC and IMC at-a-glance is shown in **Table 2.1.1** below:

Table 2.1.1: Status of BMC and IMC at-a-glance

Sl. No.	Items	Units	BMC	IMC
01	Getting status of State Municipal Corporation	Year	1983	1956
02	Area	Sq. Km.	285.9	280
03	Population (as per 2011 census)	lakh	19.22	21.95
04	Projected population (2018)	lakh	23.64	29.06
05	No. of Zones and wards	No.	19/85	19/85
06	Number of water sources	No.	04	03
07	No. of filter plants	No.	14	03
08	Total no. of households	lakh	4.20	5.21
09	Total no. of water connections (as of March 2018)	lakh	2.77	2.53
10	Total water demand per day	MLD	363	525
11	Total water supplied per day	MLD	279	485
12	No. of OHTs/SR	No.	136	86
13	Length of distribution net-works	Km	2100	1850

(Source: BMC & IMC)

The entry conference was held with the Commissioner cum Secretary, UDHD on 10 September 2018, in which audit objectives, methodology and criteria for the PA and name of sampled MCs were discussed.

Exit conference was held with Principal Secretary, UDHD, Bhopal on 26 April 2019. The replies of the Government and views expressed during the exit conference have been suitably incorporated in the report.

Audit findings

2.1.6 Availability and supply of water

2.1.6.1 Non-assessment of institutional demand for water

CPHEEO Manual, prepared by MoUD and adopted (1962) by State Government, provides that 135 lpcd of water supply for all purposes may be ensured to each person of the State including full flushing system. Further, in CPHEEO Manual, norms for institutional⁴ requirement of water were also laid down. It is the responsibility of SE (Water supply) to meet the technical standards and social needs in the most cost effective way.

Audit scrutiny revealed that BMC and IMC assessed the actual need of water for households. However, the actual need of water to institutions within the MCs were not assessed. Thus, the concerned SEs failed to evaluate the actual demand for institutions in the MCs jurisdiction.

⁴ For hospitals: 340 to 450 lpcd (per bed), hostels and boarding schools/colleges: 135 lpcd, day schools/colleges: 45 lpcd, restaurants: 70 lpcd (per seat) and for cinema and theatre: 15 lpcd.

In exit conference, Principal Secretary, UDHD stated (April 2019) that in order to maintain the economy in design of the project, it was required that a demand assessment should be made on realistic terms. Both MCs had accommodated institutional demands in Atal Mission for Rejuvenation and Urban Transformation (AMRUT).

The reply is not acceptable as in the DPRs of AMRUT, no institutional demand was included in respect of the ongoing institutes of the BMC and IMC.

2.1.6.2 Data manipulation of SLB targets to show better performance

The 13th Finance Commission for granting performance grant had recommended nine conditions out of which adoption of Service Level Benchmarking (SLB) for four⁵ core services was one (8th) of the mandatory condition. For water supply, nine⁶ indicators were decided by MoUD. A Cell was to be constituted at State level and also at ULB level. For this purpose, baseline data was to be gathered by MCs and after validation of data, SLBs targets for succeeding fiscal years and SLB achievement of the previous year were to be published in the *gazette*. Periodical review for the achievement of the targets was also to be carried out by SLB cell of the ULBs as well as the State. As per MoUD order (April 2017), better performing ULBs will only be eligible for receiving the performance grant.

No periodical review was conducted by SLB cell at State level as well as MC level before publishing SLB targets and achievement.

During scrutiny of records related to SLB at State level, it was noticed that although SLB cell⁷ was constituted (February 2012), no periodical review of SLB targets and achievements was done by the SLB Cell during the period 2013-18. Resultantly, the actual status of targets notified and achievement of the targets by MCs could not be reviewed and SLBs achievements were incorrectly notified in the *gazette*.

On being pointed out, the State Government accepted (October 2018) that no separate monitoring was done for SLB targets and achievement at State level.

Scrutiny of records related to nine SLB indicators in both MCs, revealed that a core team headed by Additional Commissioner and a Nodal Officer (City Engineer) was constituted in MCs for collecting data and review of the achievement of the targets. The Core team compiled/prepared SLB achievement for the current year as well as SLB targets for next year on the basis of information made available by the concerned wings of MCs and the same was forwarded by the Commissioner MCs to the State for publishing without properly reviewing the actual status of achievement of targeted indicators. The status of SLB targets, achievement thereof and actual achievement, assessed by audit is shown in **Appendix-2.1.2**. Audit findings related to each notified target, its achievement and actual status i.e. difference in water received and distributed, non-revenue water, per capita demand and supply of water, duration of water supply, water connection, metering,

⁵ Water supply, Sewerage, Solid waste and Storm water

⁶ Coverage of water connections, per-capita water supply, metering status, non-revenue water, water supply duration, water filtration sufficiency, public complaints redressal, recovery of O&M and recovery efficiency of water charges.

⁷ Superintendent Engineer, Executive Engineer, Urban Governing Officer, Assistant Engineer and MIS expert

filtration sufficiency (quality water), revenue recovery, O&M cost recovery, are discussed in para 2.1.6.3, 2.1.6.4, 2.1.6.5, 2.1.6.6, 2.1.6.9, 2.1.6.10, 2.1.7 and 2.1.8.2 respectively.

In exit conference, the Principal Secretary, UDHD accepted the audit observation and stated (April 2019) that Commissioner MCs had been instructed to review periodically for deciding SLB targets and achievements. The periodic review would also be conducted by SLB Cell at State level.

Fact remains that during the 2013-18 no periodical review was conducted by State SLB Cell as well as the core team of MCs. Thus, the Commissioner/Additional Commissioner /nodal officer of Core team failed to fulfill their responsibility to review the targets.

Recommendation: SLB Cell at State and MC level should conduct periodical review of the SLB targets and achievements.

2.1.6.3 Huge difference between quantity of water received and distributed due to water losses

As per CPHEEO O&M Manual, water losses can be termed as physical⁸ and non-physical⁹. The major activities in the leak detection work in distribution system involve preliminary data collection and planning, pipe location and survey, assessment of pressure and flow, locating the leaks and assessment of leakage. It is the responsibility of AE/Sub-Engineer to undertake inspection visit in the service area during water supply timing and note the visible leaks, leaking valves, cross connections and to cause timely detection and rectification of leakages in concerned service area.

During the scrutiny of records related to raw water received, filtered and transmitted to Bhopal for distribution to the citizen through Over Head Tanks (OHTs), it was noticed that there was difference between water received and distributed in BMC jurisdictions as shown in **Table 2.1.2** below:

Table 2.1.2: Status of water received and distributed in BMC area (water in MLD)

Year	Quantity of raw water received for filtration	Quantity of water filtered	Loss of water between raw water, filter water per cent thereof	Water distributed from OHTs/SRs	Loss of water between filter water, OHTs per cent thereof	Loss of water	Per cent of loss compare to raw water received
1	2	3	4 (2-3)	5	6 (3-5)	7 (2-5)	8
2013-14	1,50,920	1,44,220	6,700.00 (4)	1,05,010	39,210 (27)	45,910	30
2014-15	1,50,640	1,44,100	6,540.00 (4)	1,04,890	39,210 (27)	45,750	30
2015-16	1,66,360	1,59,200	7,160.00 (4)	1,02,730	56,470 (35)	63,630	38
2016-17	1,66,060	1,58,890	7,170.00 (4)	1,02,420	56,470 (36)	63,640	38
2017-18	1,98,143	1,90,651	7,492.00 (4)	1,01,891	88,760 (47)	96,252	49

(Source: BMC)

⁸ Physical losses occur mainly due to leakage in the network from pipes, joints & fittings, reservoirs and overflows of reservoirs & sumps.

⁹ Theft of water through illegal, disconnected connections, under-billing through defective meters, water wasted by consumer through open or leaky taps, public stand posts and hydrants.

Non-revenue water ranged from 30 to 70 per cent in both MCs.

It can be seen from the above table that overall non-revenue¹⁰ water (NRW) ranged from 30 per cent to 49 per cent and percentage of NRW is increasing due to non-existence of leakage detection equipment/ Cell to monitor water loss and valves operation system which shows lack of monitoring mechanism to control the leakage under water supply system. On the other hand, in SLB gazette notification, water supply wing of BMC, has shown NRW ranging from 15 per cent to 26 per cent. The loss of water between OHTs to consumers end cannot be determined due to absence of flow meters¹¹ at OHTs and water meters at the consumers' end.

In reply, the Chief Engineer (Water Supply), BMC stated (February 2019) that AE and Sub-Engineer of the concerned zones were made responsible for line losses and theft of water. Further, for reducing water losses, efforts were being undertaken.

Fact remains that no action was taken against responsible officers for reducing NRW.

In case of IMC, filtered water was transmitted from Mandleshwar WTP to control tower at Bizalpur, Indore city which was approximately at the distance of 70 kilometers. No flow meters were installed to measure filtered water transmitted from filter plants to control tower. The status of water received from filter plants to Indore city for distribution is shown in **Table 2.1.3** below:

Table 2.1.3: Status of water received and distributed in IMC area (water in MLD)

Year	Quantity of raw water received for filtration	Total filtered water released	Loss of water between raw water, filter water and per cent thereof	Water available in OHTs	Loss of water between filter water, OHTs and per cent thereof	Loss of water	Per cent of loss compare to raw water received
1	2	3	4 (2-3)	5	6 (3-5)	7 (2-5)	8
2013-14	*	98,592.27		55,826.97	42,765.30(43)		
2014-15	1,27,190.00	1,18,676.00	8,514.00(07)	44,953.77	73,722.23(62)	82,236.23	65
2015-16	1,50,808.00	1,26,397.54	24,410.46(16)	45,433.08	80,964.46(64)	1,05,374.92	70
2016-17	1,67,624.00	1,33,866.30	33,757.70(20)	51,215.95	82,650.35(62)	1,16,408.05	69
2017-18	1,67,771.00	1,49,832.50	17,938.50(11)	58,652.75	91,179.75(61)	1,09,118.25	65

(Source: IMC) * No raw water data available in IMC

As evident from the above table, the actual NRW available for distribution against total raw water released was ranging from 65 per cent to 70 per cent while in SLB gazette notification it was shown zero to 50 per cent by IMC which did not match with the actual status. The huge NRW was due to non-existence of leakage detection system and lack of monitoring of Supervisory staff i.e. SE/EE (water supply). As a result, huge amount of water was wasted as NRW. It showed the improper management system of water supply in IMC. It was the responsibility of the in-charge Engineer of filtration and distribution to take effective measures to check and control the loss of water.

In reply, the Commissioner IMC stated (February 2019) that audit has considered the quantity of water distributed through overhead tanks only,

¹⁰ Non-revenue water includes loss of water though leakage, waste, metering errors, unbilled water and illegal connections.

¹¹ Flow meter is a device for measuring flow rate and total flow of water.

while there is significant quantity of water distributed through direct supply (without storage in OHTs).

The reply of the IMC is not tenable as IMC could not quantify the water supplied directly to consumers and ascertain the causes of losses in water supply system.

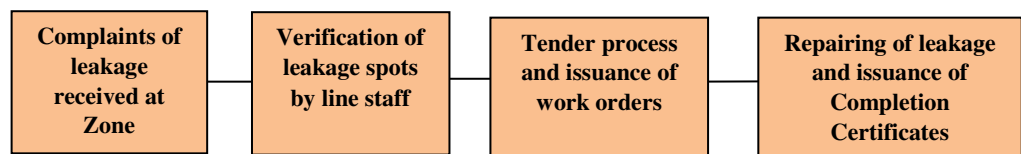
In exit conference, Principal Secretary, UDHD stated (April 2019) that for systematic reduction of NRW and scientific control of quality and quantity of drinking water, Supervisory Control and Data Acquisition (SCADA) system was being deployed in all AMRUT cities of the State.

2.1.6.4 No leakage control programme in existence

CPHEEO manual for water supply projects, for operation and maintenance of Water Supply System envisaged that leakage of water in the transmission system occurs by way of leakage from pipes, joints & fitting, reservoirs & overflows of reservoirs & sumps. The objective of leakage control programme is to reduce to a minimum the time that elapses between the occurrence of a leak and its repair. Unaccounted for Water (UFW) should be limited to 15 per cent. A maintenance schedule is required to be prepared to improve the level of maintenance of water transmission system and AE/Sub-engineer was to ensure implementation of the schedule. It is the responsibility of Operational Management (EE) to introduce process for reducing and controlling leakages.

During the course of audit, it was found that neither any procedure for detecting leakage (visible & non-visible) was adopted nor any leakage cell was constituted by MCs. In both MCs, out of 3530¹² leakage cases, audit test checked 105¹³ complaint cases of leakage, which revealed that cases had been attended with delays ranging from 22 to 182 days. Stages of detecting leakages and repairing process is given below in **Chart 2.1.2**:

Chart-2.1.2 Process for detection of leakages and repairing



The above process followed for detection and repairing of leakages was noticed through relevant records i.e. complaint register, repairing files and tender files maintained by MCs. After completing the work, AE/Sub-engineer issues completion certificate. However, no records/ verification note was found to ascertain the duration between complaint received and its verification. Further, it was found that after verification of the leakage at site tender process were initiated for each case separately at zone/ ward level. As a result there were delays ranging from 38 to 178 and 20 to 151 days in issuance of work orders for the repairing work in BMC and IMC respectively. Further, delays ranging from 01 to 06 days and 01 to 12 days in BMC and IMC respectively were also noticed between the issuance of the work orders and completion of leakage repair work. The reason for delay may be attributed to the tendering process followed by the MCs, as an overall annual rate contract

¹² Gravity main-657 and Transmission -2873.

¹³ BMC-17 cases and IMC 88 cases.

was not adopted in MCs. Year-wise leakage cases and expenditure from control tower to the consumers are given below in **Table 2.1.4** below:

Table 2.1.4: Year-wise status of leakage cases and expenditure on the maintenance of leakage

(₹ in crore)

Sl. No.	Year	Total no. of leakage cases		Number of leakage cases				Expenditure incurred on leakage maintenance	
		BMC	IMC	Gravity main		Transmission		BMC	IMC
				BMC	IMC	BMC	IMC		
01	2013-14	63	239	03	41	60	198	0.12	1.59
02	2014-15	124	471	12	40	112	431	0.26	2.55
03	2015-16	133	598	12	42	121	556	0.30	3.09
04	2016-17	154	884	08	76	146	808	0.42	4.24
05	2017-18	183	681	09	70	174	611	0.45	3.36
Total		657	2873	44	269	613	2604	1.55	14.83

(Source: MCs)

It is evident from the above table that yearly leakage cases as well as expenditure incurred on repair of the leakage was increasing due to non-preparation of regular O&M plans. The delay in repairing could have been avoided by adopting rate contract. Further, it is also evident that leakage in transmission¹⁴ lines was more than the leakage in gravity main¹⁵. It shows that the pressure control system was not in existence to control the pressure in transmission lines. Thus, SE and concerned AE/Sub-engineer failed to control the line losses of water.

The photographs below depict leakages in main line of MCs:

Photographs showing the leakages in main lines of MCs water supply



¹⁴ Transmission mains are designed to move large quantities of water from sources of supply to distribution main lines.

¹⁵ Gravity schemes are water distribution schemes without pumping; only the power of the earth gravity force is used to bring the water from a high entry point to the lower outlets.

On being pointed out, the Commissioner, BMC accepted (December 2018) that no separate leakage detection/ maintenance Cell was constituted. As and when the leakage cases come to the notice of the concerned engineer the corrective action had been taken accordingly.

In reply, Commissioner IMC stated (February 2019) that pipelines of the water supply in the city were very old and got damaged due to construction works i.e. construction of flyover, laying gas pipelines and telephones cable. As the complaints received regarding affected water supply area was due to invisible leakage, the remedial action had been taken up.

In exit conference, Principal Secretary, UDHD stated (April 2019) that work under AMRUT and Urban Infrastructure Development Scheme for Small and Medium Town (UIDSSMT) are under progress in MCs. After completion of AMRUT and UIDSSMT, water losses will be come under control.

Fact remains that the MCs had not adopted any suitable procedure for reducing the leakage and failed to prevent loss of water due to delay in attempting leakage repairs.

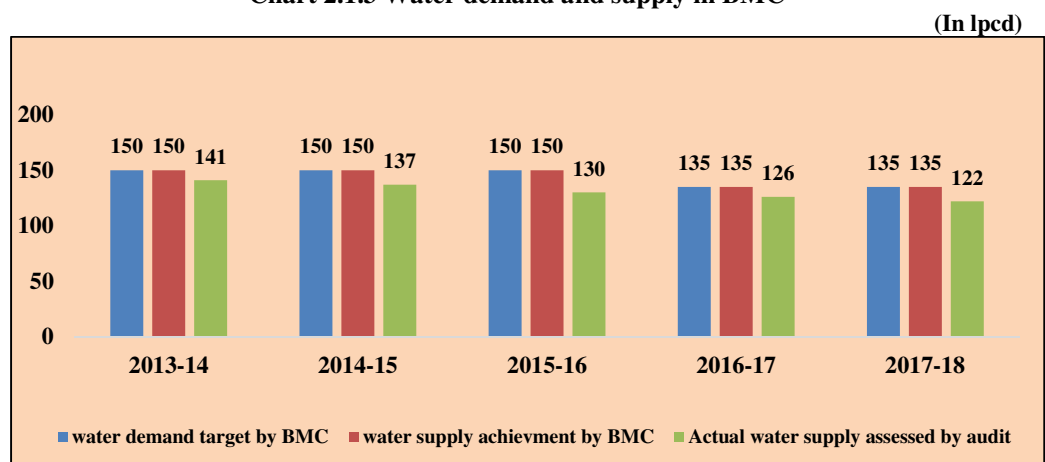
Recommendation: Leakage detection cell should be formed as required in the CPHEEO manual to reduce the water losses and Rate Contract for leakage repair should be introduced at ward/zone or corporation level.

2.1.6.5 Huge gap between targeted demand and actual supply of water

CPHEEO Manual and SLB MoUD guidelines provide that 135 lpcd of water supply for all purposes may be ensured to each person of the State including full flushing system. For this purpose, actual need assessment was to be determined by conducting survey in Municipal area.

Test-check of records of SLB indicators on per capita water supply revealed that the MCs calculated the per capita demand of water by taking into account the water available at filter plants for filtration. However, per capita demand of water calculated¹⁶ on the basis of water supplied from OHTs, revealed that there was difference in water supply target fixed, water supply achievement claimed by MCs and actual water supply to the consumers as detailed in the Charts below:

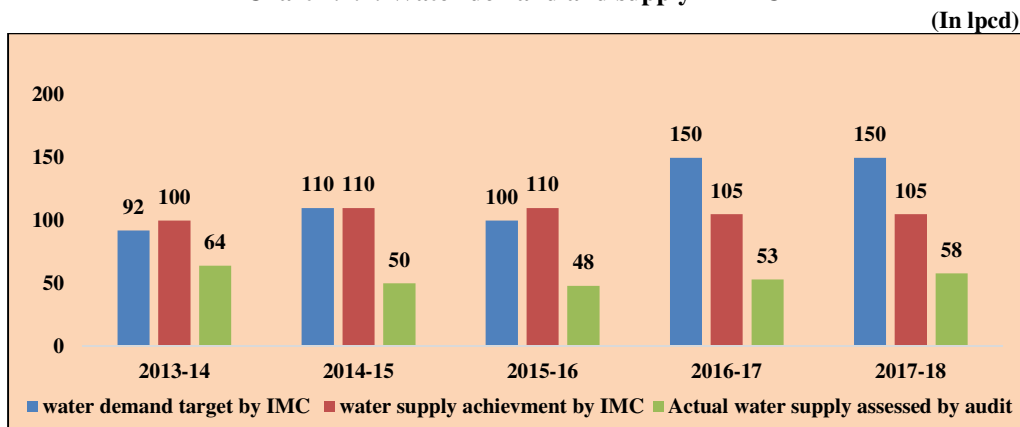
Chart 2.1.3 Water demand and supply in BMC



(Source: BMC)

¹⁶ Total water supplied per day in litres/Population based on Growth rate

Chart 2.1.4: Water demand and supply in IMC



(Source: IMC)

Huge gap between water supply achievement and actual water supplied.

It is evident from the above Charts (2.1.3 and 2.1.4) that the difference in water demand targeted, water supplied as shown by MCs and actual water supplied as calculated by audit was due to non-reviewing of SLB targets and achievement by MCs and calculation of demand on the basis of total water available at filter plants rather than actual water supplied through OHTs which indicates lack of monitoring by the supervising staff of MCs. While the achievement of BMC was marginally short of the target fixed, there was a substantial shortfall in IMC.

IMC showed inflated per capita water supplied in SLB achievement ranging from 100 to 110 lpcd against actual water supply calculated by audit ranging from 48 to 64 lpcd. However, in BMC the gap between SLB achievement and actual water supply assessed by audit was ranging from nine *per cent* to 20 *per cent*.

In reply, Commissioner MCs stated (February & March 2019) that demand of water was calculated on the basis of population served. However, no reasons were intimated for non-conducting survey and non-reviewing the SLB targets and achievement.

In exit conference, the Principal Secretary, UDHD had not given specific reply on the issue.

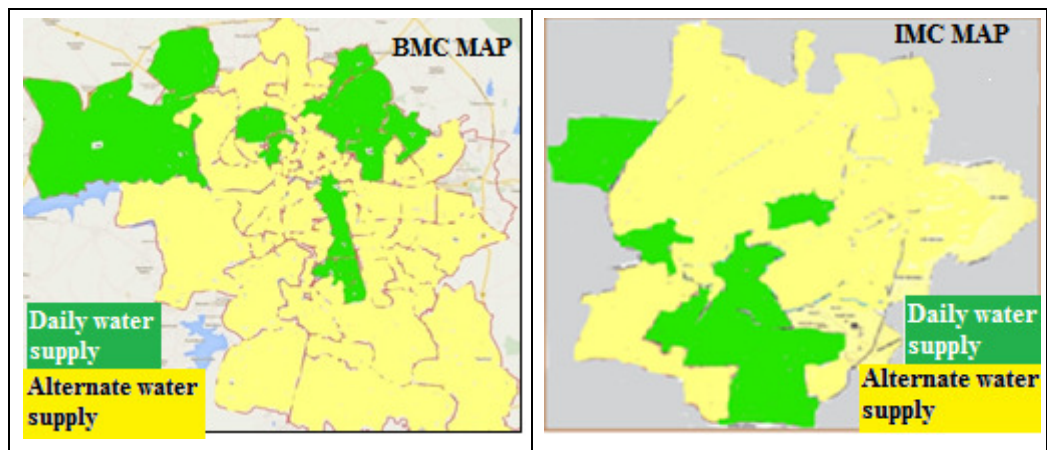
Fact remains that the MCs had not observed the provisions *ibid*.

2.1.6.6 Improper Zoning was done for equal distribution of water

CPHEEO manual envisages that zoning in the distribution system ensures equalization of supply of water throughout the area. The valves between the zones should be kept closed and not partially opened. The layout should be such that the difference in pressure between different area of the same zone or same system does not exceed three to five meter. As per the O&M manual, it is the duty of EE to monitor, review and reschedule of inflows¹⁷ into service reservoirs and sumps, in accordance with the delivery schedules in the relevant service areas. Concerned AE/JE/Sub-engineer are to maintain supply pressure in distribution lines.

¹⁷ Average volume of incoming water in unit time

During the course of audit, it was found that MCs had divided distribution system in different zones and also fitted valves for regulating the pressure in the distribution system. However, pressure gauge was not fitted for measuring pressure in the zones and valves operation schedule was also not maintained. Thus, in absence of valve operation schedule and pressure measure equipment, the required pressure and equal water distribution throughout all zones could not be ascertained by audit. Further, it was also noticed that in MCs, the water was being supplied for 30 to 60 minutes on alternate days while in five zones (01, 03, 06, 09 and 16) at Bhopal and four zones (09, 12, 13 and 16) at Indore the water was being provided on daily basis for 30 to 60 minutes. The maps of MCs shown below indicated un-equal distribution of water:



(Source: BMC and IMC)

During the joint physical inspection (August 2018 and October 2018), it was found by audit that pressure of water at tail end was very low in zone 01, 06 and 19 in BMC and 01, 10, 13, 18 and 19 in IMC. Further, OHT water filling records of IMC revealed that the OHT were not filled with full capacity which was also one of the causes of low pressure. However, in SLB *gazette* notification, duration of water supply indicated by BMC and IMC were two to four hours and 30 minutes to one hour daily.

In exit conference, Principal Secretary, UDHD stated (April 2019) that District Metered Area (DMA) structuring has been made for supplying required water at desired residual pressure to the design population from each OHT.

2.1.6.7 Non up-dating the maps and profile drawing of distribution system

CPHEEO O&M manual envisages that the comprehensive maps of distribution system which provide an overall view of the system with location of reservoirs, pumping stations, valves location maps and hydrants etc., are to be prepared. It also envisages that distribution plan and profile drawings, which show the depth of pipe, pipe location and distance from location point are also to be prepared. Further, the maps are to be up-dated by conventional survey¹⁸. It is the responsibility of operational management (EE) to update the distribution system plans/ maps.

¹⁸ Conventional survey means survey conducted by the methods i.e. field survey, topography and conventional methods.

No records regarding updation of maps and profile drawings by conducting conventional survey was available in the selected MCs as envisaged in the CPHEEO O&M manual.

In exit conference, Principal Secretary, UDHD stated (April 2019) that MCs Bhopal and Indore are being instructed to update the maps and profile drawings of distribution system and maintain proper records of it.

2.1.6.8 Non-preparation of operation and maintenance plan

According to CPHEEO O&M manual, a comprehensive operation and maintenance plan shall be prepared to cover all the facilities. A central operation and maintenance cell shall be created which will have responsibility of supervision, monitoring and analysing all operation maintenance activities contained in the operation and maintenance plan. Supervisors shall be assigned duties to check the operation and maintenance by adopting check lists prepared by the management with reference to the plan. It is the responsibility of operational management headed by SE to prepare O&M plans.

During test check of records of both MCs, it was observed that no operation and maintenance plan was prepared. It was also seen that supervisory staff was neither assigned duty regarding operation and maintenance nor check lists were prepared for this purpose. Further, inspection registers at the site of filter plants and pump houses were also not maintained. Thus, SE had not fulfilled the duty of preparing the O&M plan and no inspection register was maintained in support of inspection conducted by the supervisory authorities. Resultantly, the cases and cost of repair and maintenance was increasing year to year as shown above in **Table 2.1.4**.

In the absence of inspection and maintenance registers, regular and timely maintenance of the machines and inspection conducted by the supervisory officers could not be ascertained.

In exit conference, the Principal Secretary UDHD stated (April 2019) that Commissioner MCs are being instructed to create a dedicated operation and maintenance cell. The officer of the Cell will timely supervise and inspect the system periodically and proper record will be maintained.

2.1.6.9 Households without water connections

As per SLB, all the households are to be brought into the water connection network. Further, Directorate UADD, issued a circular (March 2017) which envisaged that ULBs are required to conduct survey of properties and get all the properties identified having no connection and take initiative to provide connection by arranging water connections camps.

Scrutiny of records revealed that out of 9.41¹⁹ lakh, only 5.30²⁰ (56.32 per cent) lakh households were having authorised water connections and 4.11²¹ (43.68 per cent) lakh households were out of water connection network.

4.11 lakh households out of water connection net-work.

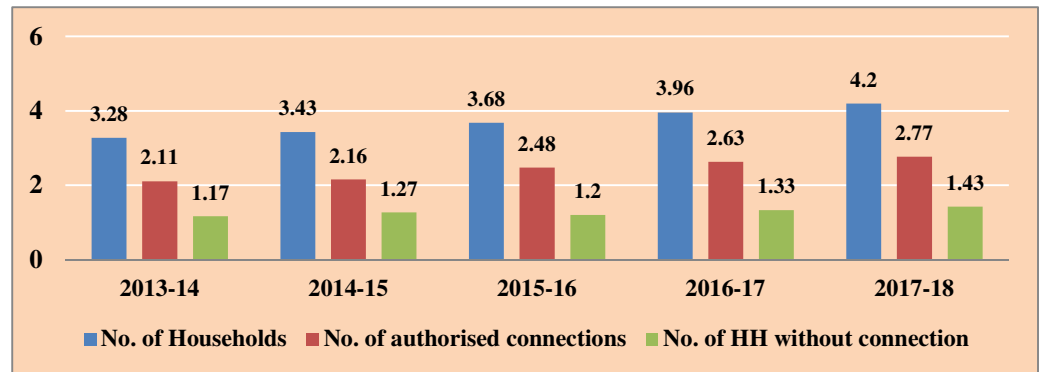
¹⁹ 4.20 lakh HHs in BMC and 5.21 lakh HHs in IMC.

²⁰ 2.77 lakh connections of BMC and 2.53 lakh connections in IMC.

²¹ 1.43 lakh HHs without connections of BMC and 2.68 lakh HHs without connections in IMC.

The bar-charts below shows the status of households, with connections and without connections:

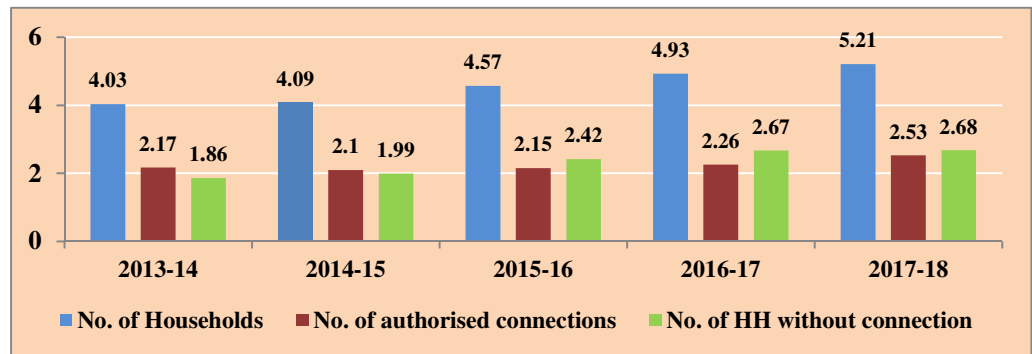
Chart 2.1.5: Year-wise status of households, authorised and without connections of BMC (Figure in lakh)



(Source: Records of BMC)

In the above chart, 63,447²² households being supplied water through 555²³ bulk connections were also considered for analysis.

Chart 2.1.6: Year wise status of households, authorised and without connections of IMC (Figure in lakh)



(Source: Records of IMC)

In IMC, the water provided through 658 bulk connections were also included in above chart for analysis.

Further, it is evident from the above Chart 2.1.5 that during the period 2013-18 in BMC, the actual connection against total households was ranging from 63 to 68 *per cent*. However, BMC had notified inflated data indicating SLB achievement ranging from 67 to 93 *per cent* during 2013-18.

In exit conference, Principal Secretary, UDHD stated (April 2019) that both MCs will be instructed to bring all the household in water connection network.

Fact remains that, Commissioner MCs reported manipulated data without reviewing the achievement of the SLB indicators and 4.11 lakh households were still out of water connection net.

²² 8,280; 749; 19,861 and 34,557 houses are in existence in multi, seven storied and colonies respectively.

²³ 154 bulk connections, 133 multi-storied, 08-seven storied and 260 colonies.

2.1.6.10 Water connection without metering

As per CPHEEO O&M manual, a water meter is a scientific instrument for accurate measurement of quantity of water distributed to the consumers. Further, SLB of the MoUD, specifically mentioned that *cent per cent* metering of water supply connection are to be done.

Un-fruitful expenditure of ₹ 16.53 crore on installation of water meter.

During scrutiny of records relating to water charges levied and collected, it was revealed that in BMCs, under Jawaharlal Nehru National Urban Renewal Mission (JNNURM), a tender was awarded (December 2012) for installation of 1,41,393²⁴ water meters and an amount of ₹ 16.53²⁵ crore was paid (September and October 2018). However, none of the consumers was served the water bills on the basis of meter reading.

In case of IMC, no meter was installed and the water charges were recovered on the basis of flat rate. However, in *gazette* of SLB the metering status was shown inflated as ranging from 20 to 72 *per cent* and three to 25 *per cent* in BMC and IMC respectively. However, no reason was intimated by MCs in this regards.

In exit conference, the Principal Secretary, UDHD stated (April 2019) that BMC stated that work order for spot billing had been given (April 2018) while IMC stated that in AMRUT, metering would be done.

Fact remains that non-metering/water connections affect the revenue collection of the MCs.

Recommendation: Effective action should be initiated to bring all households under water connection net-work and cent percent metering should be done.

2.1.6.11 No preparedness on implementation of Sustainable Development Goal-6

Sustainable Development Goals (SDG)-6 envisage to ensure safe and affordable drinking water to all, improve water quality, increase water efficiency, protect and restore water related ecosystems and participation of local communities in improving water management by 2030. It is the primary responsibility of GoI to follow-up and review at the national level with regard to progress made in implementing the goals and targets. For this purpose, Ministry of Statistics and Programme Implementation (MoSPI) constituted (October 2018) a High Level Steering Committee (HLSC). At State level, SDG Cell was constituted on November 2018 by State Planning Commission, Government of MP.

No preparedness for SDG-6 at State level

On being enquired regarding implementation of SDG-6, Commissioner, UADD intimated (May 2018) that neither any committee was constituted nor any plan made for community participation as well as improvement in efficiency of water use. Further, at State level, it was intimated (February 2019) that no action was initiated in this regard.

²⁴ Agreement 21 for 88,829 meters (1152/- @ ₹ 1100/- each) and agreement 29 for 52,564 meters @ ₹ 1287/- each

²⁵ ₹ 9.77 crore (88,829*1100/-each) and ₹ 6.76 crore (52,564*1287/- each) total ₹ 16.53 crore

In the exit conference, Principal Secretary, UDHD stated (April 2019) that in many schemes i.e. JNNURM, AMRUT, UIDSSMT and *Mukhya Mantri Shahari Peyjal Yojna* were sanctioned for water supply; all the schemes were targeted for completion till the end of 2020; after completion of all the schemes, safe and affordable water will be available to all the population in sufficient quantity.

Fact remains that neither any mapping of schemes nor any guideline/plans were prepared at State level to achieve the SDG-6.

2.1.7 Quality of water supplied

As per Bureau of Indian Standard 10500, drinking water used for human consumption shall comply with the required parameters in respect of physical, chemical, biological and bacteriological i.e. colour, odour, pH, turbidity, total dissolved solids, hardness, alkalinity, elemental compounds such as iron, manganese, sulphate, nitrate, chloride, fluoride, arsenic, chromium, copper, cyanide, lead, mercury, zinc and coliform bacteria etc.

2.1.7.1 Quality of supplied water not ensured

State Water Policy envisages that quality of surface and ground water shall be tested on regular basis by the concerned department. As per CPHEEO manual, the objective of the Water Works Management was to ensure that the water supplied is palatable and free from undesirable taste and odour, for which laboratories with adequate facilities manned by qualified personnel are essential. The aim of laboratory examination of water is to ensure that potable water conforming to the drinking water standard is supplied to consumers. O&M manual envisages that the responsibility of Operational Management (EE) is to monitor alum dosage, chlorine dosage. Mainly four types of tests were to be conducted in laboratory i.e. physical, chemical, bacteriological and biological analysis to observe the criteria given in **Table 2.1.5** below:

Table 2.1.5: Types of the water tests required to be done

Sl. No.	Types of test	Brief description of the test
01	Physical analysis	It determines aesthetic quality and assesses the performance of treatment units.
02	Chemical analysis	It determines concentrations of chemical substances which may affect the quality of water
03	Bacteriological	This examination indicates the presence of bacteria characteristic of pollution and hence the safety of water for consumption.
04	Biological analysis	It provides information on cause of objectionable tastes and odours in water or clogging of filter and dictating remedial measures.

(Source: CPHEEO manual)

During the test check of records of MCs, it was noticed that BMC collected 2,99,692²⁶ and IMC collected 74,889²⁷ water samples from various sources during 2013 to 2018 and tested regularly. In BMC, no physical and chemical samples were reported adverse while 433 bacteriological samples were

Timely action was not taken on adverse water test reports.

²⁶ Physical 1,58,559, chemical 1,26,766 and bacteriological 14,367

²⁷ Physical 31,329, chemical 16,551 and bacteriological 27,009

reported adverse. In IMC, 3,074²⁸ physical, 147²⁹ chemical and 827³⁰ bacteriological samples were found below BIS 10500 standard. On IMC's adverse reports, the Chief Chemist had reported the matter to the CE/ AE for taking remedial action in this matter.

CE/AE could not make available the records in support of action taken against the adverse water test reports. Hence, it could not be ascertained from records what action has been taken by MCs.

Further, in respect of BMC and IMC, the status of water borne diseases was sought from Public Health and Family Welfare Department of MP. The year wise detail of the water borne diseases is shown in **Table 2.1.6** below:

Table 2.1.6: Data related to water borne disease in BMC and IMC urban areas during 2013-18

Sl. No.	Year	Cholera				Acute Diarrhoeal diseases				Typhoid				Viral Hepatitis			
		BMC		IMC		BMC		IMC		BMC		IMC		BMC		IMC	
		C	D	C	D	C	D	C	D	C	D	C	D	C	D	C	D
1	2013	4	0	3	0	91712	0	6294	0	8348	0	163	0	4887	0	104	0
2	2014	0	0	1	0	93446	0	12775	0	7591	0	318	0	2592	0	162	0
3	2015	0	0	2	0	68511	0	8712	0	5470	0	229	0	3992	0	168	0
4	2016	0	0	1	0	70435	0	7769	0	7387	0	552	0	4398	0	143	0
5	2017	0	0	0	0	53672	0	4407	0	6992	0	128	0	5657	0	43	0
6	2018	0	0	0	0	61328	0	490	0	3693	0	72	0	2349	0	5	0
Total		4	0	7	0	4,39,104	0	40,447	0	39,481	0	1,462	0	23,875	0	625	0

(Source: Directorate Health Services) C-Cases, D-Death

It is evident from the above table that during the period 2013-18, 5,45,005 cases of water borne diseases were reported in BMC and IMC. Thus, the possibility of contaminated water being supplied by the MCs during the period could not be ruled out.

In exit conference, the Principal Secretary, UDHD stated (April 2019) that Standard Operating Procedure (SOP) would be prepared to ensure the quality of drinking water.

Recommendation: Immediate and remedial action is to be taken on adverse water test reports and effective system to be adopted to intimate consumer.

2.1.7.2 Improper dosing and storage of coagulant

The purpose of applying coagulant (*Alum/ Poly Aluminium Chloride*) is to remove the particulate impurities and colour from the water being treated. Dosing of coagulant is to be decided by jar test³¹. CPHEEO O&M manual envisages that alum should be stored in clean and dry place, as the moisture has tendency to cake the material.

²⁸ In 2013-14- 376, 2014-15-555, 2015-16-1333, 2016-17-262 and 2017-18-548 Physical samples were found substandard.

²⁹ In 2013-14 - 03, 2014-15 - Nil, 2015-16 - 05, 2016-17 - 03 and 2017-18-136 Chemical samples were found substandard.

³⁰ In 2013-14-105, 2014-15-98, 2015-16-121, 2016-17-50 and 2017-18-453 Bacteriological samples were found substandard.

³¹ The jar test most widely used method employed to evaluate the coagulation process and to aid the plant operator in optimizing the coagulation, flocculation and clarification process.

During the course of audit, jar test reports of four laboratory³² were checked. Through the test reports, it was noticed that sample source, date of collection, date of analysis and temperature of the sample were not mentioned by concerned laboratory of MCs. Further, in ten jar test reports the use of alum was found similar (35 ppm) for different turbidity i.e. 72.4 and 310 (*Appendix 2.1.3*). Thus, the reports provided to audit showed negligence of the Chemists and exact quantity of Alum/Poly Aluminium Chloride (PAC) to be used could not be ascertained. Further, during joint physical inspections (August and October 2018) of filter plants of both MCs, it was noticed that alum was not stored by the MCs as per laid down provision. It was kept in the open without adopting any precaution, resultantly the material caked. The photographs showing the storage condition of the alum below:

Photographs showing the improper storage of alum



It is evident from above photographs that MCs kept the alum without following the provision *ibid* and were using the caked alum for purification of water, which increases the turbidity³³ of water and had adverse effect on the quality of water. This was also confirmed through reports of lab tests conducted in State Research Laboratory, Bhopal.

On being pointed out, the BMC stated (December 2018) that dosing were decided after the jar-test. However, jar test-reports were incomplete and improper. Resultantly, the actual jar-tests conducted could not be ascertained.

In reply, IMC stated (February 2019) that for removal of turbidity during rainy season, dosing were decided as per jar test. After rainy season, in Narmada river, turbidity level was found 3-5 Nephelometric Turbidity Unit (NTU)³⁴ so no dosing was required.

³² Kolar WTP, Khatpura WTP, Arera hills of BMC and Madleshwar WTP of IMC

³³ Turbidity is a measure of the degree to which the water loses its transparency due to the presence of suspended particulates.

³⁴ NTU is unit of measuring turbidity of water.

In the exit conference (April 2019), no specific reply was given on the issue.

Fact remains the analysis of jar test reports indicate that it was not done properly, resultantly, exact quantity of coagulant could not be ascertained which is mandatory for filtration of water and in turn turbidity in water may increase.

2.1.7.3 Adverse water samples found in independent water quality testing

For assessing the quality of water supplied, joint sampling of water was conducted (August and September 2018) by Audit along with MC's officials. Total 54 samples were collected, out of which 30 samples (03 from source, 06 from filter plants, 06 from OHT and 15 from consumers) were from BMC and 24 samples (02 from source, 04 from filter plants, 06 from OHT and 12 from consumers) were collected from IMC. The collected water samples of both the MCs were got independently tested from the State Research Laboratory (SRL), Bhopal.

Out of 30 samples in BMC, in two water samples turbidity was 6.3 to 13.1 NTU against permissible limit of 1 to 5 NTU as per BIS 10500 norms³⁵. In three water samples, faecal coliform was found 30 to 60 count against the norm of zero count. Further, out of 24 samples in IMC, in five water samples faecal coliform was found 40 to 140 count against the norm of zero count.

The adverse water samples pertained to 13³⁶ wards of BMC and 15³⁷ wards of IMC which has been depicted in the map of MCs below:

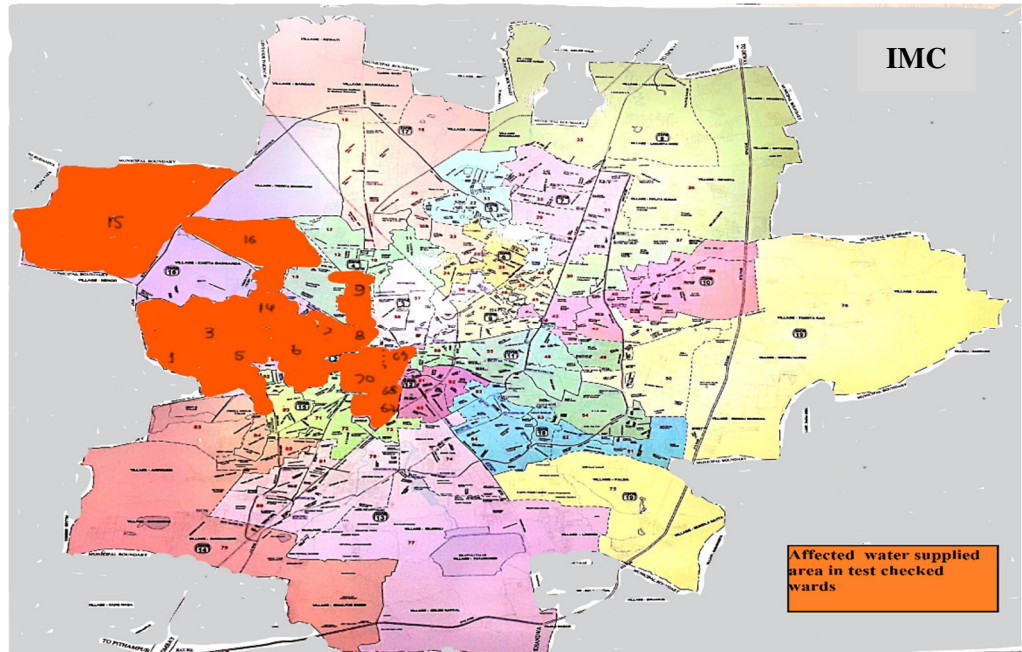
The map of MCs showing infected water supplied areas



³⁵ Turbidity norms 1-5 NTU and Faecal coliform- Nil count.

³⁶ Wards (populations)- 11 (31,795), 12 (27,686), 13 (31,143), 14 (31,834), 15 (23,906), 16 (26,033), 17 (29,875), 18 (30,881), 19 (24,269), 20 (23,695), 22 (23,911), 23 (25,834) and 24 (30,748)

³⁷ Wards (populations)- 1 (36,266), 3 (38,345), 4 (34,708), 5 (38,400), 6 (37,495), 7 (35,054), 8 (38,202), 9 (34,580), 14 (36,336), 15 (38,419), 16 (38,471), 67 (29,718), 68 (29,203), 69 (33,887) and 70 (34,164)



(Source: Adverse water samples of BMC and IMC)

Thus, 8.95 lakh residents (3.62 lakh in BMC and 5.33 lakh in IMC) of the area were likely to be affected due to supply of contaminated water having faecal coliform. It shows lack of monitoring of filter plants at operational level as well as at distribution level. On the adverse reports, the EE, SRL, Bhopal stated (February 2019) that presence of turbidity in clear water, indicates non-maintenance of filter media in the filter plants of the concerned MCs. It was also stated that possibility of water borne diseases could not be ruled out due to contaminated water (having coliform).

However, it was noticed that in respect of the samples collected and tested by the MCs all the samples were within the permissible limits. These samples were collected jointly both by the MCs and audit team at the same time and from the same area.

In reply (January 2019), BMC had not accepted the audit observation stating that the sampling process and testing may be defective.

The reply of BMC is not tenable as sampling was done jointly with the laboratory team of the BMC. The Chief Chemist, SRL Bhopal had provided training to audit party on water sample collection technique. Further, the State Research Laboratory also reported that the samples collected by the audit team were of acceptable standard.

Commissioner IMC stated (February 2019) that remedial action would be taken and accordingly intimated to audit.

In the exit conference (April 2019), no specific reply was given on the issue.

2.1.7.4 Regular Cleaning of Over Head Tanks (OHTs)/Reservoirs' not done

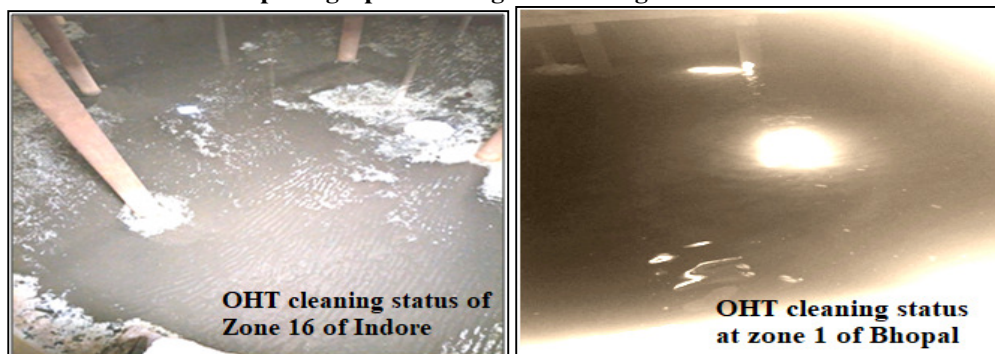
As per CPHEEO O&M Manual, OHTs/reservoirs are to be cleaned at regular interval (at least once in six months by BMC) and sample of water and silt/mud accumulated in the tank is to be collected for biological analysis to see the presence of snails and worms. It is the responsibility of Operational

Management (Dy. Assistant to the EE) to formulate and monitor periodic cleaning of all tanks, and sub-engineer to adhere to the provision/instruction issued in this regard.

Non-cleaning of OHT/Reservoirs at regular interval.

During joint physical inspection of 45³⁸ OHTs/SRs out of 222³⁹ OHTs/SRs in selected MCs by audit, it was noticed that 23 OHTs/SRs were not clean and log-books for cleaning were also not maintained in 13 cases and in 10 cases it was incomplete. Further, it was also noticed that none of the sample for biological test was taken at the time of cleaning of OHTs in selected MCs. The following photographs show that the OHTs were unclean:

The photographs showing the cleaning status of MCs



The sub-engineer responsible for cleaning failed to discharge his duty while the higher technical officer (Assistant Engineer or Executive Engineer) never monitored this work at their level. Thus, the mandatory requirement to provide safe drinking water to every citizen could not be ensured.

In exit conference, the Principal Secretary, UDHD stated (April 2019) that instructions to comply with the provision of CPHEEO manual would be issued again.

2.1.7.5 Supply of Bore well water without testing

The quality of ground water depends on solvent and dissolves minerals from the rocks. The most common dissolved mineral substances are sodium, calcium, magnesium, potassium, chloride, bicarbonate, and sulphate. Water that contains a lot of calcium and magnesium is said to be hard. Dissolved mineral constituents can be hazardous to animals and plants in large concentrations.

During test checks of records of IMC, it was found that as of January 2018, 4945 bore wells supplied 20 MLD water in their jurisdiction without any quality testing. No bore well drinking water was being supplied in BMC.

Independent water samples of bore well water (20) were taken jointly (February 2019) in the zones/wards where bore well water was being supplied and got it tested from State Research Laboratory, Bhopal. The deficiencies were noticed in the test reports of the bore well water are shown in **Table 2.1.7** below:

³⁸ Bhopal-27 and Indore-18

³⁹ Bhopal-136 and Indore-86

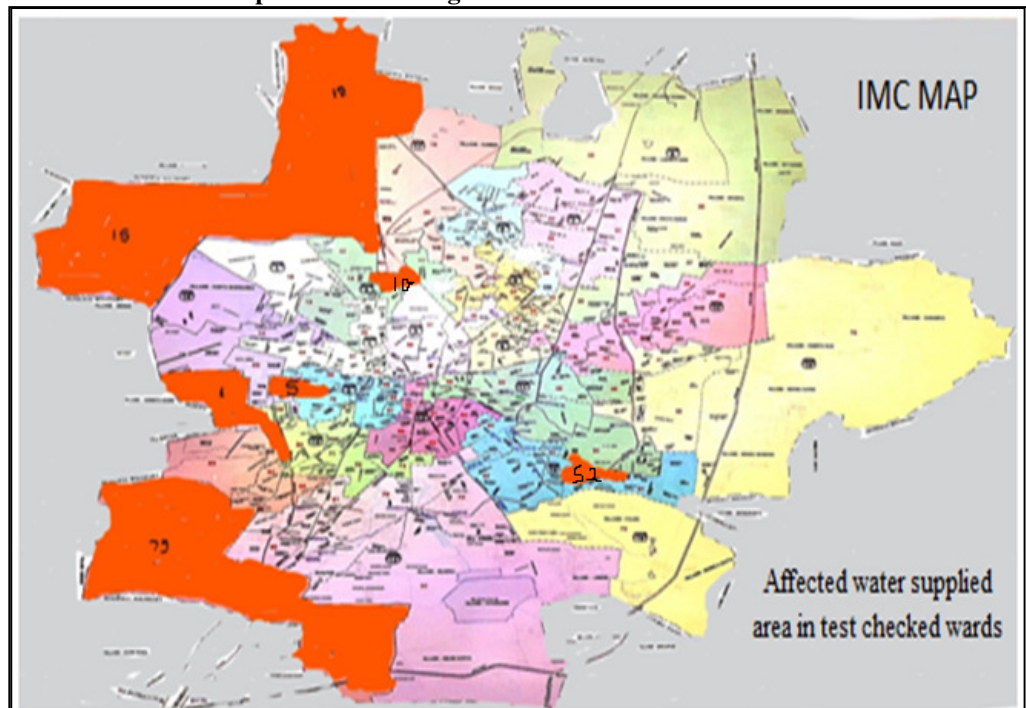
Table 2.1.7: Status of the bore well water testing reports

Sl. No.	Details of Characteristics	No. of samples	Limits (As per BIS norms)	Presence limit found in testing	Impacts
01	Iron Fe+++	01	1.0 mg per litre	4.0 mg per litre	Iron overload can lead to hemochromatosis which can lead to liver, heart and pancreatic damage as well as diabetes. Weight loss and joint pain is basic symptoms of it.
02	Nitrate NO ₃	08	45 mg per litre	58.46-120.16 mg per litre	Nitrate levels at or above this level in infants is cause of blue-baby syndrome may have diarrhoea, vomiting and or be lethargic.
03	Calcium Ca++	01	200 mg per litre	284-292 mg per litre	Stomach pain, digestive problems and kidney stones are the main systems of the excess dose of calcium.
04	Conductivity	20	*250 micro S/cm	789-3570	It is directly proportional to the hardness of the water.
05	Faecal Coliform per 100 ml	15	Nil count	20-880 count per 100 ml	The presence of faecal coliform in drinking water cause of diarrhoea, jaundice, typhoid and chronic stomach problem.

(Source: Test reports)*As per WHO 1993 standard

It is evident from above table that in the municipal area of IMC, the quality of bore well water supplied to the citizens, was not as per the norms of BIS 10500 and thus hazardous to the health of the people drinking the water. The affected areas in IMC are shown below:

The map of IMC showing the bore well water affected wards



(Source: Adverse bore well water samples of IMC)

Thus, in IMC, the above 20 adverse samples revealed that 2.59 lakh residents of seven⁴⁰ wards were supplied with infected water. Non-testing of water quality by Commissioner, IMC is a serious negligence of the duty, and has exposed the consumers to serious health hazard. This also indicates that this kind of situation might be existing in other areas being supplied with the bore well water.

In reply IMC stated (February 2019) that the area where water was tested and not fit for drinking, notice boards were fixed to indicate the same.

The matter was also brought to the notice (March 2019) of Principal Secretary, UDHD, Commissioner, UADD and Commissioner, IMC for corrective action.

Recommendation: No bore water should be supplied without testing and remedial actions should be taken swiftly and consumers should be informed.

2.1.8 Financial Management

2.1.8.1 Status of funds released to Municipal Corporations

Financial outlay of MCs under the maintenance grant of State, water supply schemes (JNNURM and AMRUT) and through budget allocation the year-wise status for water supply is shown in **Table 2.1.8 (i) and (ii)** below:

Table 2.1.8 (i)- Funds received/allocated fund and expenditure of BMC thereof during 2013-14 to 2017-18 for water supply

(₹ in crore)

Items	2013-14		2014-15		2015-16		2016-17		2017-18	
	Rect.	Exp.	Rect.	Exp.	Rect.	Exp.	Rect.	Exp.	Rect.	Exp.
Grant under Central and State Sector Scheme										
Maintenance grant	0	0	8.89	8.89	8.89	8.89	9.69	9.69	8.80	8.80
JNNURM	72.70	47.09	20.77	46.39	51.93	100.33	00	38.54	00	71.97
AMRUT	Funds release under AMRUT in 2016-17 onwards						18.30	15.47	112.70	115.53
Total	72.70	47.09	29.66	55.28	60.82	109.22	27.99	63.70	121.50	196.30
Revenue										
Water tax	28.32	-	30.90	-	30.22	-	40.26	-	44.20	-
Total	28.32	-	30.90	-	30.22	-	40.26	-	44.20	-
Budget figure										
Electricity	76.00	56.72	90.00	57.99	68.02	60.74	70.00	70.38	88.00	85.30
Chemical	6.00	2.02	6.00	4.59	6.20	3.44	6.00	5.62	6.50	5.31
Maintenance	5.18	1.90	6.05	2.82	2.60	3.29	6.96	2.44	3.65	3.54
Other	14.67	7.86	21.86	14.63	28.78	11.18	15.96	17.96	28.87	21.72
Total	101.85	68.50	123.91	80.03	105.60	78.65	98.92	96.40	127.02	115.87
Capital	3.29	2.65	23.19	3.73	8.78	4.62	19.29	26.10	22.97	16.22
G. Total	206.16	118.24	207.66	139.04	205.42	192.49	186.46	186.20	315.69	328.39

(Source: Directorate & MCs budget)

⁴⁰ Wards (population)- 01 (36,266), 05 (38,400), 10 (36,513), 15 (38,419), 18 (38,775), 52 (30,922) and 79 (39,273).

Table 2.1.8 (ii)- Funds received/allocated fund and expenditure of IMC thereof during 2013-14 to 2017-18 for water supply*(₹ in crore)*

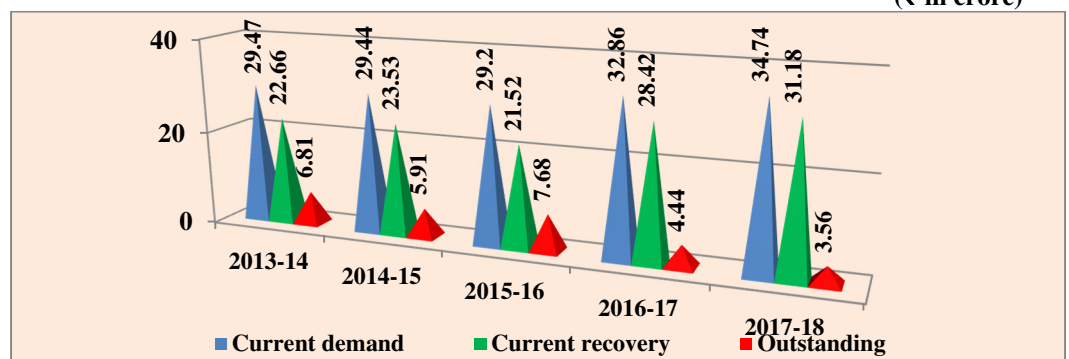
Items	2013-14		2014-15		2015-16		2016-17		2017-18	
	Rect.	Exp.	Rect.	Exp.	Rect.	Exp.	Rect.	Exp.	Rect.	Exp.
Grant under Central and State Sector Scheme										
Maintenance grant	7.04	7.04	7.75	7.75	7.75	7.75	8.45	8.45	7.68	7.68
JNNURM	00	00	00	00	00	00	00		00	00
AMRUT	Funds release under AMRUT in 2016-17 onwards								115	115
Total	7.04	7.04	7.75	7.75	7.75	7.75	8.45	8.45	122.68	122.68
Revenue										
Water tax	26.48	-	38.05	-	20.60	-	30.03	-	41.64	-
Total	26.48		38.05		20.60		30.03		41.64	-
Budget figure										
Electricity	143.00	115.34	132.08	113.71	115.00	146.60	171	163.02	198.85	191.14
Chemical	1.76	1.03	1.81	0.65	1.85	0.82	1.15	0.21	1.25	0.42
Maintenance	12.72	6.88	16.71	7.63	15.10	5.36	67.86	7.60	67.25	6.55
Other	74.99	18.17	76.24	17.90	65.70	19.56	96.92	20.58	138.50	31.25
Total	232.47	141.42	226.84	139.89	197.65	172.34	336.93	191.41	405.85	229.36
Capital	78.13	37.81	102.11	28.77	89.56	5.86	209.20	14.07	165.22	25.20
G. Total	344.12	186.27	374.75	176.41	315.56	185.95	584.61	213.93	735.39	377.24

(Source: Directorate & MCs budget)

During the scrutiny of budget, grant register and accounts of MCs it was found that MCs were not fully utilizing the grants received or funds allocated through budget. No reasons were intimated by MCs for non-utilisation of funds.

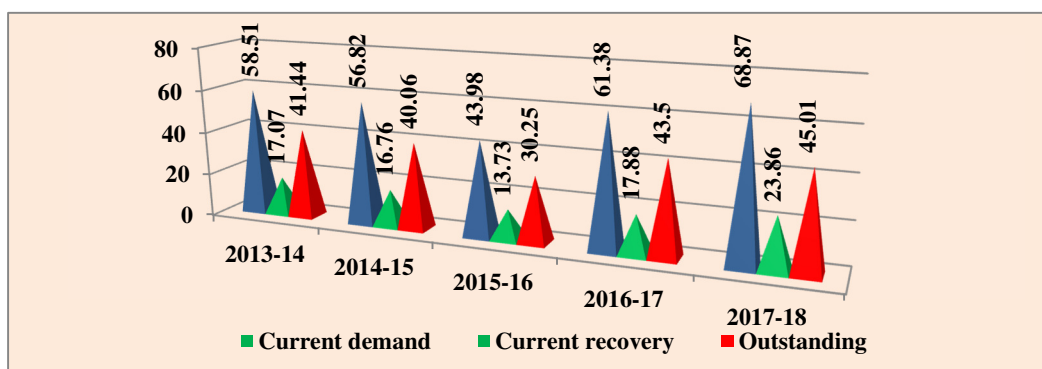
2.1.8.2 Very low recovery efficiency of water charges

SLB of the MoUD, specifically mentioned (2011) that 90 per cent efficiency in collection of water supply related charges should be done and 100 per cent recovery should be made against O&M expenses. Further, Para 225 of the MP Municipal Corporation Act 1956 stipulates that the arrears of the water charges are to be recovered from consumers and in case of non-recovery the water connection should be disconnected. It is the responsibility of ward in-charge, in-charge revenue, assistant revenue inspector and water charge clerk along with zonal officer of concerned zone to raise demand and collect the water charges. The year wise details of the realised revenue in MCs are shown in **Charts 2.1.7 & 2.1.8** below:

Chart-2.1.7 Year-wise demand, recovery and outstanding water charges in BMC*(₹ in crore)*

(Source: BMC)

Chart-2.1.8: Year-wise demand, recovery and outstanding water charges in IMC
(₹ in crore)



(Source: IMC)

Water charges amounting to ₹ 391.22 crore remained un-realised as against individual households.

It is evident from above chart that actual recovery of water charges was ranging from 74 to 90 per cent in BMC and 29 to 35 per cent in IMC. However, recovery notified in SLB by BMC was ranging from 82 to 90 per cent and 47 to 78 per cent by IMC. The inflated data was shown by core team and water supply wing as well as Commissioner of the MCs to show better performance. Thus, an amount of ₹ 48.81 crore and ₹ 342.41 crore was outstanding in BMC and IMC respectively as water charges as of March 2018 (*Appendix-2.1.4*) which included outstanding amount of water charges prior to 2013-14. Besides, an amount of ₹77.97 crore remained un-realised as on March 2018, on 40 bulk connections⁴¹ holders in IMC while an amount of ₹ 0.78 crore in respect of consumer charges⁴² was outstanding as on March 2016 in BMC. Thus, the zonal officer of the concerned zone along with ward in-charge, in-charge revenue, assistant revenue inspector and water charge-clerk had failed to fulfil their responsibility.

Inflated water charges recovery shown in SLB achievement ranging 47 to 90 per cent in both MCs.

Actual recovery of water charges against O&M expenditure⁴³ was found ranging from 38 per cent to 41 per cent and 12 per cent to 27 per cent respectively in BMC and IMC as shown in *Appendix-2.1.2 (SLB)*, while it was shown 42 to 65 per cent and 50 per cent as achievement respectively by BMC and IMC to project better performance.

In the exit conference, Principal Secretary, UDHD stated (April 2019) that instructions were being issued to MCs to improve the recovery of water charges.

Fact remains that only 12 per cent of water charges could be recovered as of March 2018 in IMC.

Recommendation: Monthly targets and plan for effective recovery should be initiated.

2.1.8.3 Loss of revenue due to erroneous demand of water charges

As per Municipal Corporation Act, when any amount declared by or under the provision (132-A for imposition of user charges) are to be recoverable or

⁴¹ Bulk water supply connections means connections provided for bulk potable water by the MC to consumer.

⁴² It is one-time charge taken from new connection holder. No consumer charges in IMC.

⁴³ O&M expenditure includes electricity, chemicals, maintenance and other expenditure, shown in Table 2.1.8 (i) and (ii).

payable, on account of any tax imposed within the limits of the city shall have become due, the Commissioner shall, present to any person liable for payment a bill for the sum claimed as due. As per information made available by BMC, the annual demand of the water charges were raised by considering total number of water connections multiplying with prevailing prescribed⁴⁴ rate and twelve months.

During the course of audit in BMC, it was noticed that there was difference between demand raised by BMC and the demand worked out by audit. BMC had raised erroneous demand without ascertaining the actual number of authorised connections in existence as shown in **Table 2.1.9** below:

Table 2.1.9: Status of erroneous demand of water charges in BMC

(₹ in crore)

Year	EWS connection and amt. @ ₹30/- per month rate		Domestic connections @ ₹180/- p. m.		Non Domestic + Commercial connection @ ₹500/- p. m.		Industrial connections @ ₹600/- p. m.		Total no. of connections	Total Demand ⁴⁵ to be raised (no. of con.*rate*12)	Actual demand raised by BMC	Diff.
	No.	Charges	No.	Charges	No.	Charges	No.	Charges				
1	2	3	4	5	6	7	8	9	10 (2+4+6+8)	11 (3+5+7+9)	12	13
2014-15	24,388	-	1,26,312	-	2,180	-	120	-	1,53,000	-	-	-
2015-16	24,388	0.88	1,58,209	27.28	2,180	1.31	120	0.09	1,84,897	29.56	29.2	0.36
2016-17	25,331	0.88	1,71,657	34.17	2,238	1.31	122	0.09	1,99,348	36.45	32.86	3.59
2017-18	--	0.91	--	37.08	--	1.34	--	0.09	--	39.42	34.74	4.68
Total												8.63

(Source: BMC)

Revenue loss amounting to ₹ 8.63 crore due to erroneous calculation of demand by BMC.

It is evident from the above table that BMC raised less demand of water charges than the actual as per registered connections. Thus, due to erroneous calculation of demand, BMC had to bear a loss of ₹ 8.63 crore during the period 2013-18.

In exit conference, the Principal Secretary, UDHD stated (April 2019) that the matter will be reviewed by revenue wing of BMC and demand in respect of actual water supply connections will be issued.

Fact remains that due to incorrect demand BMC had to suffer revenue loss.

2.1.9 Ancillary issues

2.1.9.1 Safety norms not adopted

As per CPHEEO O&M Manual, a safety programme is a must for a water supply system. A safety officer who can devote part time or full time to the job in a large organization (Corporation) may be designated as responsible for the programme. A Safety Committee may also be constituted. Fire extinguishers should be refilled annually or as needed. It is the responsibility of AE/Sub-engineer to ensure safe operations of safety and firefighting equipment.

During the scrutiny of records related to adherence to the safety norms of MCs, it was found that neither safety committee was constituted nor any safety officer deployed at filtration plant. Further, it was also noticed during

Safety norms were not adopted.

⁴⁴ As per Order of Commissioner, BMC dated 20 April 2010 Per month EWS - ₹30, Domestic – ₹180, Non-domestic & Commercial – ₹500 and Industrial - ₹600.

⁴⁵ The demand of the year is calculated by considering the water connections of last month of the previous financial year.

joint physical inspections that the refilling of fire extinguishers was not done even after lapse of two to three years from the date of last refilled mentioned on the fire extinguishers.

On being pointed out, the EE in-charge of water supply, IMC accepted the fact and stated (September 2018) that Safety Committee/Officer would be constituted/ deployed and to refill the fire extinguisher work order had been issued (September 2018). In reply, EE water supply, BMC stated (January 2019) that neither safety committee was constituted nor safety officer post was sanctioned in BMC for water supply. Thus, AE/Sub-engineer failed to fulfil his responsibility.

Fact remains that by not constituting safety committee and not appointing safety officer by commissioner MCs, safety of water supply operations was not ensured.

In exit conference, the Principal Secretary, UDHD stated (April 2019) that instructions will be given to comply the provisions of safety and also refill the fire extinguishers on time.

2.1.9.2 No water reserved for firefighting demand

CPHEEO manual envisages that it is usual to provide for firefighting demand as a coincident draft on the distribution system along with the normal supply to the consumers as assumed. A provision⁴⁶ in kilolitres per day may be adopted for communities greater than 50,000. It is desirable that one third of the firefighting requirement form part of the service storage. The balance requirement may be distributed in the several static tanks at strategic points.

During scrutiny of records related to firefighting demand of water in MCs, it was revealed that neither was there any provision for firefighting demand made nor were static tanks created at different points, for fulfillment of water demand if fire breaks out in the city. In BMC, it was found that a proposal (March 2018) was moved for construction of 51 hydrants at various points, but no action was taken in this regard.

In reply during exit conference, it was stated (April 2019) that hand pumps had been excavated near fire hydrants so that sufficient amount of water is available in case of fire. For construction of five hydrants, a proposal is under process.

Fact remains that in the absence of reserve water for fire-fighting, extinguishing fire incidents will be delayed and may result in more physical and financial damages.

2.1.9.3 Human resources

CPHEEO Manual prescribes norms for staff to be deployed at each level for operation & maintenance and laboratory of water works for various capacities. Further, MP Municipal Corporation Act envisages that the corporation shall appoint officers and servants for the efficient performance of the functions of the Corporation by Commissioner, subject to the rules made by the State government in respect of the set-up, strength, recruitment and other conditions of service and reported to MIC. Appointment of any officer by MIC shall be

⁴⁶ Based on the formula of $100\sqrt{p}$ where p=population in thousand

subject to the prior confirmation of the State Government.

At State level, it was noticed that for restructuring the strength of MCs, the State Government approved “Ideal staff pattern for ULBs” in February 2014 and accordingly the proposal for revision of sanctioned strength and requirement of staff were sent by BMC and IMC under new policy (September 2016/ August 2016 & September 2017) for the vacant posts.

In MCs, the posts of technical, field and office staff for water supply were given in **Table 2.1.10** as of March 2014 and March 2018:

Table 2.1.10: Staff position of MCs for Water Supply as on March 2014 before proposal and as of March 2018

Sl. No	Details of the posts	Staff position as of March 2014		Staff position as of March 2018		Vacancy with reference to sanction as of March 2018	Percentage of vacancy as of March 2018
		Sanction	working	Sanction	working		
1	BMC						
A	Technical	110	78	114	102	12	11
B	Field Staff	1383	869	1383	921	462	33
C	Office Staff	134	108	134	129	5	4
	Total	1627	1055	1631	1152	479	29
2	IMC						
A	Technical ⁴⁷	50	62	91	56	35	38
B	Field Staff ⁴⁸	603	547	571	487	84	15
C	Office Staff ⁴⁹	193	175	197	162	35	18
	Total	846	784	859	705	154	18

(Source: Selected ULBs)

Deficit staff adversely affected the water supply system.

Further, it was noticed that after adoption of ideal staff pattern, the strength of MCs was revised but still there was overall 29 per cent and 18 per cent shortfall of staff in BMC and IMC respectively. Despite this, water supply wings of MCs did not demand any staff for water supply wings. Thus, due to shortage of manpower, the supervision and quality of water supply was adversely affected in the MCs. However, no ward-wise specific information in respect of field staff was provided by MCs.

In exit conference the Principal Secretary, UDHD stated (April 2019) that Commissioner of the MCs will be instructed to fulfil the shortage of staff as per provisions of Municipal Corporation Act with the approval of State Government.

Recommendation: Adequate staff on each level should be deployed for effective water supply system.

2.1.9.4 Training

CPHEEO manual provides that the staff engaged in water supply work were to be imparted training in respect of various sectors to improve group level of operational efficiency, to acquaint the group with the new development and increase community awareness of water works operation. In training, the subjects to be included were; laboratory control tests, design of component

⁴⁷ Technical Staff involve Executive Engineer, Assistant Engineer, Assistant Draftsman, and Chemist and lab assistant.

⁴⁸ Mechanic, Supervisor, Operator, Pump attended and plumber, valve-man and helper

⁴⁹ Adm. Officer, Assistant Executive, Divisional Accounts and bill-clerks.

works of the scheme and systems management, Accounting, budgeting and financial management. Each one of the supervisory and operating staff deployed on the water works should be trained appropriately at least once in three to five years of his service period.

Trainings were not conducted.

At State level, scrutiny of training calendar revealed that no training was conducted for improvement of level of operational efficiency, increase community awareness and laboratory control tests. In 2016-17, only one training for two days was mentioned on water supply in calendar but no slots were mentioned in respect of training. Reason was sought for non- conducting of training for water supply as envisaged in the Manual.

In reply, Registrar, National Institute of Governance and Urban Management, MP, Bhopal stated (March 2019) that no specific training was conducted on water supply. However, during foundation course for newly appointed officer the trainings on water supply management were conducted as per seasonal availability. However, no reason was intimated in this regard.

Further, Audit scrutiny in selected MCs revealed that neither any persons were sent for water supply training nor training records were maintained.

On the issue, the Commissioner MCs stated that compiled information on training is not available.

Thus, neither State nor MCs, adhered to the provisions of the manual to improve the efficiency and community awareness of water works operation.

In exit conference the Principal Secretary, UDHD stated (April 2019) that in the training calendar of National Institute of Governance and Urban Management, Bhopal, a separate courses will be included to improve the water supply system of the ULBs.

2.1.10 Monitoring mechanism

2.1.10.1 Monitoring on progress of water supply scheme was not conducted

As per CPHEEO Manual, the State Government should monitor general progress of water supply schemes of local bodies in respect of planning, implementation, operation and maintenance.

Audit found that no monitoring mechanism was developed at State level for monitoring the water supply system in the ULBs.

On this being enquired, the Principal Secretary replied (October 2018) that no manual for monitoring was prepared for this purpose and also no plan for supervision and monitoring was made.

During the course of audit, it was observed that MCs had not maintained any records in respect of monitoring and supervision. As a result, monitoring/supervision of higher authority at any site could not be ascertained.

In exit conference the Principal Secretary stated (April 2019) that monitoring as per provisions of CPHEEO manual is done at division level by EEs and at directorate level by ENC and SE at monthly intervals.

Fact remains that no records were made available in support of monitoring either at State level or ULB level.

No monitoring mechanism in existence for water supply.

2.1.10.2 Water Audit not conducted

As per CPHEEO O&M Manual, Water Audit of water supply scheme can be defined as the assessment of the capacity of total water produced by the Authority and the actual quantity of water distributed throughout the area of service of the authority, thus leading to an estimation of the losses.

Audit enquired regarding instruction issued for water audit and status of water audit in ULBs. At State level, the Principal Secretary, UDHD replied that no instruction was issued in this regard.

In both MCs, no water audit was conducted. Hence, the actual evaluation of the water supply system could not be ascertained.

On this being pointed out, Commissioner, BMC stated that action is being taken in this regard, a work order for water audit had been issued (November 2016) to Studio Galli Ingegneria (SGI) and inception report were received (December 2016). However, in the reply, IMC stated that no water audit was conducted.

In exit conference (April 2019), no specific reply was given on the issue.

Fact remain that objective of water audit could not be fulfilled as no water audit was conducted.

Recommendation: Water audit may be conducted to evaluate the outcomes of the existing water supply.

2.1.10.3 Management Information System (MIS) was not developed

Management Information System (MIS) is defined as a formal system of making available to the management accurate, timely, sufficient and relevant information to facilitate the decision making process to enable the organization to carry out the specific function effectively and efficiently in the tune with organisation's objectives. As far as water supply system is concerned, the performance of the system depends upon reducing and controlling leaks, undertake measurement of flows and pressure and ensuring the quality control of water supply system. It is the responsibility of operational management level to generate data on MIS from subordinate offices for processing. As per State Water Policy, it is essential to develop information system in this regard.

During the audit of water supply system, it was observed that at State as well as MCs level, the information system related to human resources, training profile of the staff, data related to leakage detection and attended, routine operation and maintenance information, regular check-up of data of valves and data related to water test reports were not in existence. Resultantly, management control as well as outcomes of efficient and effective water supply system could not be assessed.

In exit conference, the Principal Secretary, UDHD stated (April 2019) that it will be ensured that Water Management MIS system will be set-up in proper manner.

In absence of MIS the performance of water supply system could not be ascertained at any level.

Recommendation: MIS system should be developed at State as well at ULBs level; for effective control of water supply system.

2.1.11 Conclusion

Even though, SLB Cell was constituted at State level, it failed to periodically review the SLB targets and achievements thereof, whereas MCs published inflated SLBs achievements continuously without reviewing the actual status of achieved targets to show better performance of their water supply system. Due to improper zoning in MCs, there was unequal distribution of water in some of the municipal areas as supply was either with low pressure or on alternate days. Due to non-existence of leakage detection cell and regular maintenance plans, the non-revenue water reached up to 30 to 70 *per cent* and repairing cost of the leakage was increasing yearly. In the two MCs, 4.11 lakh (43.68 *per cent*) households were still out of water connection net-work. Records in support of the remedial action taken on the adverse water test reports were not available in the MCs. In IMC, the bore well water was supplied without water testing, which is a serious lapse on the part of water supply officers of IMC. In both MCs, it was found that none of the sample for biological testing was taken from OHTs/SRs, and most of the test-checked OHTs/SRs were found unclean. Independent water quality testing conducted jointly by audit revealed that out of 54 samples, 5 samples each in both MCs were sub-standard while all 20 bore well water samples in IMC were sub-standard. Shortage of operational and technical staff in both MCs continued to adversely affect the timely maintenance of water leakage, collection of revenue, quality water supply and distribution system. Due to non-conducting of Water Audit as required under CPHEEO O&M Manual, effective and efficient working of water supply system, required quality and quantity of water to citizen as well as the cost recovery of the water supplied could not be evaluated by MCs. In absence of MIS, State and MCs had failed to take policy decision to strengthen the water supply system.

Chapter-III Compliance Audit

- **Audit paragraphs**

Chapter III: Compliance Audit

Compliance Audit of the Government departments, their field formations as well as that of the autonomous bodies brought out instances of lapses in management of resources and failures in the observance of the norms of regularity, propriety and economy. These have been presented in the succeeding paragraphs.

Audit Paragraphs

GENERAL SECTOR

Law and Legislative Affairs (Election) Department

3.1 Irregular procurement and extra expenditure

Failure on the part of Chief Electoral Officer, Madhya Pradesh to ensure procurement of Voting Compartments as stipulated by Election Commission of India and at competitive rates resulted in irregular procurement of ₹ 5.77 crore and avoidable extra expenditure of ₹ 5.06 crore.

As per the guidelines of Central Vigilance Commission (CVC), the core principle of any public purchase is to procure the material/ services of the specified quality at the most competitive prices and in a fair, just and transparent manner. According to the Madhya Pradesh Financial Code, purchase must be made in the most economical manner.

Election Commission of India (ECI) issued (November 2016) directions to Chief Electoral Officers (CEO) of all the States and Union Territories regarding uniformity on use of voting compartments¹ (VC) and provided that the VC should be made only of corrugated plastic sheet (flex board) of steel grey colour which is opaque and reusable.

Scrutiny of records (February 2018 to March 2018) in four² offices of the District Election Officers (DEO), information collected (November 2018) and office of the CEO, Madhya Pradesh (January 2019) in regard to procurement of VCs by 15³ DEOs revealed that CEO, Madhya Pradesh had instructed (February 2017 and April 2017) all the Collectors and DEOs to procure the VCs made of PVC foam (Item Code, SMM 169204) instead of corrugated plastic sheet as per ECI stipulation from *Madhya Pradesh Laghu Udyog Nigam* (MPLUN). Pursuant to the instructions of CEO, DEOs of these 19 districts

¹ Used for covering ballot unit (s) in order to maintain secrecy of vote at the time of poll.

² Jablapur (March 2018), Khargone (March 2018), Shahdol (July 2018) and Ujjain (February 2018).

³ Anuppur, Balaghat, Bhopal, Damoh, Dewas, Dhar, Indore, Jhabua, Katni, Neemuch, Panna, Rewa, Satna, Shivpuri and Tikamgarh.

procured (July 2017 to June 2018) 32,063 VCs⁴ by incurring ₹ 5.77 crore from MPLUN as detailed in **Appendix 3.1.1**.

Audit observed that MPLUN entered into a Rate Contract for VC made of PVC foam at the request of CEO, Madhya Pradesh (January 2017) at the rate of ₹ 1,134 per Square Meter (SM) during August 2016 to July 2017 and ₹ 1,078 per SM during November 2017 to December 2018. The surface area of one VC for two Ballot Units (BUs) is 1.626 SM⁵; thus the effective rate of one VC (two BUs) in Madhya Pradesh was ₹ 1,844 and ₹ 1,753 respectively during this period.

Audit further noticed that pursuant to the ECI instruction (November 2016), CEO Uttar Pradesh fixed the rates of ₹ 135, ₹ 150, ₹ 165 and ₹ 180 per BU for VC made of corrugated plastic sheet (flex board) having one, two, three and four BUs respectively. Similarly, in the State of Rajasthan also, the rate of VC used for one BU was fixed to ₹ 222 per VC. Evidently, the rates of VC in Madhya Pradesh were extraordinarily higher than that of Uttar Pradesh and Rajasthan.

It is felt in audit that as corrugated plastic sheet was not included in Appendix 'A' and 'B' of the Madhya Pradesh Store Purchase and Procurement of Services Rules, 2015 and also the item was not available in MPLUN Rate Contract, the VCs made of corrugated plastic sheet should have been procured as per ECI stipulation as well as through e-tendering system as prescribed in Rule 11.2 of the Madhya Pradesh Store Purchase and Procurement of Services Rules, 2015 to ensure procurement at competitive rates. Thus, in procurement of VCs, compliance of the ECI stipulation that VC made of corrugated plastic sheet (flex board) as well as the provisions of Procurement Rules relating to observing economy was not ensured by CEO, MP which resulted in irregular expenditure of ₹ 5.77 crore. Further, in comparison to the rates of VCs for two BUs approved by CEO, Rajasthan, avoidable extra expenditure of ₹ 5.06 crore was incurred as detailed in **Appendix 3.1.1**.

On this being pointed out, CEO, Madhya Pradesh and Principal Secretary, Law & Legislative Affairs (Elections) stated that VCs made of PVC foam sheet are similar to the prescribed VCs and that there had been no irregularity in the procurement.

Reply is not acceptable as the prescribed VCs as per ECI should be made only of corrugated plastic board; whereas department purchased VCs made of PVC foam which is much more expensive than the prescribed material. Thus purchase of VCs made of PVC foam sheet by DEOs at the instruction of CEO, MP in violation of ECIs directions resulted in avoidable extra expenditure of ₹ 5.06 crore.

⁴ Equaling to 52,134 square meter sheet of 24" X 36" X 30" size (VC for covering two Ballot Units)

⁵ Surface Area of two Ballot Units VC (24 inch Length, 36 inch Width, 30 inch Height) = (24+36+24) X 30 Sq. Inch = 2520 Inch² or 1.626 M²

Revenue Department

3.2 Irregular expenditure

Illegal appointments to the posts of Assistant Grade-3 and Peon by Collector, Morena and Sheopur resulted in irregular expenditure of ₹ 76.12 lakh on account of pay and allowances.

General Administration Department (GAD), Government of Madhya Pradesh (GoMP) laid down (April 1972 and November 1973) provisions that the temporary officials engaged in Election work, after their eviction on completion of the election work should be placed in Category B⁶ for according preference in recruitment process for regular appointments in Government services. These provisions were further reiterated by GAD, GoMP in September 1990, September 1991 and September 2013.

GoMP notified (October 2013) Madhya Pradesh Junior Service (Joint Qualifying) Examination Rules, 2013 (Rules) which provides for recruitment of all the posts under various Departments/Institutions which are outside the ambit of the MP Public Service Commission. These rules shall be applicable to all the departments/institutions of the State. For filling up of all the posts relating to the Government department, office of the Head of the Departments and Institutions, the selection shall be done by the Professional Examination Board (Board) and all the departments/institutions shall be restricted from conducting such selection at their own level or through any other agency. Rules further provide that all the departments shall send their requisitions to the Board for all such posts which are to be filled and likely to fall vacant in the ensuing recruitment year. Earlier, GAD had also issued specific instructions (February 2011 and May 2011) that Class three and Class four officials are to be recruited through the Board.

During test check of records in office of Collector, Morena (February 2018) and further information collected from Office of Collector, Sheopur (May 2018), Audit noticed that 20 persons who had earlier been engaged against temporary posts created for election work were irregularly appointed (January to August 2016) as Assistant Grade-3 and Peon by the then Collectors (Collector Morena, Shri Vinod Sharma; Collector Sheopur, Shri P. L. Solanki) against the vacant posts. The appointments were made without making a reference to the relevant recruitment rules in the appointment orders and without following the due regular recruitment process as stipulated in the MP Junior Services (Joint Qualifying) Examination Rules, 2013 and instructions/guidelines issued by GAD in February 2011 and May 2011 in respect of appointment of Class III and IV officials.

Thus, 20 appointments made by the Collectors in the cases cited above were illegal and in contravention of the laid down Recruitment Rules which resulted in irregular expenditure of ₹ 76.12 lakh paid to these employees on account of

⁶ As per order of preference for appointment to government service, category B is assigned to surplus officials and officials getting their salary from work charged and contingent fund.

pay and allowances for the varying period between January 2016 and March 2018 as detailed in the **Appendix-3.2.1**.

On this being pointed out, Revenue Department, GoMP intimated (July 2019) that the Principal Revenue Commissioner had been directed to instruct the concerned collectors to cancel the appointments as the appointments made by the district collectors had been treated as illegal.

Audit recommends that the Government should review cases of all such appointments made by Collectors in all the districts of the State.

SOCIAL SECTOR

Public Health and Family Welfare Department

3.3 Embezzlement by manipulation in issue vouchers of stock

Non-observance of provisions and departmental instructions for store management in office of the CM&HO, Chhatarpur and fraudulent manipulation by storekeeper in office copies of issue vouchers of material/medicines supplied to sub-ordinate units facilitated the embezzlement of ₹ 12.71 lakh.

The guidelines for Drug Management and Related Instructions issued by the Directorate of Health Services (DHS), Madhya Pradesh (M.P.) provides that receipts, issues and balances should be worked out for every item and attested regularly by the officer in charge of the stores. When the material are issued from stock, the officer in-charge should ensure that indent is in prescribed proforma. The issue vouchers for articles should be prepared in triplicate. The first copy will remain with the records of the stores. The second and third copies will go with supplies. The second copy will be retained by the person receiving the supplies and the third copy will be returned by the receiver to the store after making entries of stock book page number against each item. At each time the issue of items will be recorded in the stock book of the stores with signatures of the officer in charge. The medical officer in charge of the stores and the store keeper shall be held responsible for any irregularity found in the stores or for ignoring the ordered pattern of working. It shall be the duty of the medical officer in charge of the stores to check the stock books to tally the entries made in the third copy of the issue voucher.

During test check of records (August 2017) in office of the Chief Medical & Health Officer (CM&HO), Chhatarpur related to issue of store/stock and further information collected (May 2018), audit noticed that material/ medicines were being issued to subordinate Community Health Centers (CHCs), Primary Health Centers (PHCs) on issue vouchers though indent/requisitions of CHCs/PHCs were not found on record. Thus, the entries made in the stock register for issue of medicines/material to sub-ordinate CHC/PHC were not supported by indent/requisitions from CHC/PHC. Audit observed that issue vouchers/invoices were prepared in triplicate, first/original copy was retained in district store as office copy and other two carbon copies were provided to the requisitioning officer of sub-ordinate unit to obtain the acknowledgement of the material and for record

of the concerned CHC/PHC. However, there was no system of receiving/maintaining the third copy of issue voucher returned by the receiver of the articles. On cross verification of original copy of issue voucher with its carbon copy (which was available with the concerned CHC/PHC) audit noticed that there were differences between the quantity mentioned in the original copy of issue voucher and its carbon copy. Scrutiny of issue vouchers revealed that the then storekeepers, fraudulently manipulated the office copy of the issue vouchers/invoices by adding a new item in the issue list or inserting one zero after actual quantity of material/medicine issued to enhance it ten times or inserting one before the actual quantities issued to increase them and accordingly the enhanced quantities were entered in the stock register as issued to sub-ordinate CHC/PHC. This resulted in embezzlement of stock amounting to ₹ 12.71 lakh as detailed in the *Appendix-3.3.1*. Audit also observed that stock entries of receipt of medicines/material were certified by District Health Officer but the entries of issue of material/medicines were not certified, though it was to be certified by the officer in charge of the store. Thus lack of system for ensuring receipt of third copy of issue voucher at CM&HO and cross verification of the same with first copy of issue voucher by officer in charge of the store facilitated embezzlement of stock amounting to ₹ 12.71 lakh.

On this being pointed out, the Department intimated (January 2019) that a departmental inspection committee was formed for re-verification of the objection raised by the audit. The Committee found that the audit objection was correct. The Department further intimated that departmental enquiry under Rule 14(3) of M.P. Civil Services (Classification, Control and Appeal) Rules, 1966 has been initiated against the then CM&HO, Medical Officer in charge of the store, Store Keeper and Purchase Clerk. In exit conference (June 2019), the Government verified the facts and figures of audit observation and endorsed the reply furnished by the Department.

3.4 Non recovery of expenses

Non-compliance of conditions of purchase order for deduction of testing charges for quality testing of medicines as required under New Drug Policy resulted in non-recovery of expenses of ₹ 2.36 crore from the respective suppliers.

The New Drug Policy-2009 duly approved by the Cabinet was implemented (August 2009) by the Government of Madhya Pradesh. Para 6.12 and 6.13 of the Drug Policy respectively provides that purchasing officer would ensure to send the sample of purchased drugs/medicines to the selected accredited laboratories for quality control and cost of the quality testing would be borne by the supplier firm. Para 17.1 *ibid* further provides that sample of each batch would be sent to selected accredited laboratories⁷ within three days of the receipt by respective Chief Medical and Health Officer (CMHO) and Civil Surgeon (CS) and all the expenses incurred on quality testing would be borne by the respective supplier firm and deducted by the purchasing officer from their respective supply bills. Further, as per conditions of purchase orders, handling

⁷ Laboratories authorized by Directorate for quality testing.

and testing charges for samples of supplies in each batch for testing done by empaneled laboratories, would be deducted by ordering authority.

Directorate Health Services, Madhya Pradesh issued instructions (November 2014) to all CMHOs and CSs that samples of medicines must be sent within three days of receipt of supplies to the accredited laboratories for testing. Certified bills of testing received from accredited labs must be sent to the Directorate so that its payment can be made.

During test-check (April 2017 & August 2018) of records of office of the Commissioner, Health Services (Directorate), Bhopal, and further information collected (February 2019) relating to the quality testing of medicines, it was observed that provision of New Drug Policy for deduction of testing charges for quality testing of each sample of medicines was altered in the tender document (i.e. clause 16.1) without any approval from the Government. As per clause 16.1 of tender document if quality assurance (QA) testing fails, the supplier shall bear the actual expenditure incurred for the testing and the same shall be deducted from the bills or the performance security. This condition is contrary to the provisions of the New Drug Policy as all the expenses incurred on QA testing would have to be borne by the respective supplier firms. Audit further noticed that though the conditions in the tender document was unauthorisedly altered but the same was not incorporated in the terms and conditions of purchase orders. The conditions of purchase orders on quality testing charges were in conformity with the New Drug Policy, 2009 which stated that quality testing charges were to be borne by the drug/medicine suppliers. Audit observed that certified bills of testing of drugs/materials by the accredited laboratories were sent to the Directorate by the concerned CMHOs and CSs and payment of such bills were made by the Directorate to the respective testing firms (laboratories). Scrutiny of payment vouchers of the year 2016-17 and 2017-18 for testing of medicines/drugs revealed that an amount of ₹ 2.36 crore was paid to accredited laboratories against their bills for testing of drugs/materials (details are given in **Appendix-3.4.1**). However, audit noticed that the amount incurred on quality testing of medicines was not deducted by the purchasing officers⁸ from the bills of suppliers of medicines as per provision of the New Drug Policy. Thus, this resulted in an avoidable financial burden of ₹ 2.36 crore on the State exchequer and an undue favour to medicine suppliers.

On this being pointed out, the Department stated (February 2019) that as per para 15.4 of New Drug Policy 2009; Drug Cell in-charge at State level has been conferred administrative powers to ensure availability and quality of medicines/materials purchased at district level. The department also stated that the decision for this change in condition of quality testing of medicines was taken by the then Director Procurement (Drug Cell). Further, in exit conference (June 2019), the Government verified the facts and figures of audit observation and endorsed the reply furnished by the Department.

⁸ CMHOs of Badwani, Bhind, Damoh, Datia, Bhopal, Khandwa, Jabalpur, Raisen, Ratlam, Seoni and CSs of Balaghat, Betul, Datia, Dewas, Neemuch, Ratlam, Rewa, Vidisha districts have accepted that for the purchases made during the period 2016-17 and 2017-18, quality testing charges were not deducted from the bills of suppliers.

The reply of the department is not acceptable because approval for alteration of condition for deduction of testing charges only in cases of failed medicines instead of all expenses incurred on QA testing was not obtained from the Government level. Moreover, para 15.4 of New Drug Policy 2009 does not empower the Drug Cell to make any changes in the conditions of quality testing of medicines. Further, the terms and conditions of purchase orders were in conformity with the New Drug Policy. Thus, failure to deduct expenses of ₹ 2.36 crore incurred on quality testing of medicines from the bills of the respective supplier firms or from the performance security resulted in an avoidable burden on Government exchequer by this amount besides undue favour to the suppliers of medicines.

3.5 Unfruitful expenditure

Failure of the Civil Surgeons to create infrastructure for operationalisation of Blood Component Separation Units before procurement of equipment led to unfruitful expenditure of ₹ 2.21 crore and idling of equipment for more than two years

Madhya Pradesh State Blood Transfusion Council (MPSBTC), Bhopal directed (December 2014) the Civil Surgeons cum Chief Hospital Superintendents (CSs) of 11 districts for establishment of Blood Component Separation Unit⁹ (BCSU) by upgrading the existing blood bank in the District Hospitals (DHs). The directions further provided that as per the Drugs and Cosmetics Rules, 1945, an area of 50 square meters is required to establish BCSU and a Medical Officer and a Lab Technician were to be sent immediately for training and for any delay concerned CS would be held responsible.

MPSBTC further instructed (November 2016) the concerned CSs that if the work of building renovation/construction was delayed, then a room might be selected as per norms for BCSU amongst the available rooms in the DH, and after installation of equipment, action should be taken to obtain license from Licensing Authority, Food and Drugs Administration (F&DA), Bhopal for operationalization of BCSU.

During test check of records of office of seven¹⁰ CSs related with the establishment of BCSU, audit noticed that MPSBTC released (September 2015) an amount of ₹ 2.51 crore (₹ 35.80 lakh per DH) to these seven CSs with instructions (March 2016) to use the fund in the same financial year 2015-16 and if not used then the fund would not be continued in next financial year i.e. 2016-17 and be lapsed. The CSs purchased equipment amounting to ₹ 2.21 crore during March 2016 to May 2016 to establish BCSUs (Details are given in *Appendix-3.5.1*). However, these equipment could not be put to use due to lack of infrastructure and other requirements i.e. non-availability of

⁹ Blood Component Separation Unit (BCSU) is very crucial as patients often need particular constituents of blood such as red blood cells, white blood cells, plasma and platelets. That way one unit of blood can be used for three to four patients and the available blood can be used effectively.

¹⁰ CSs: Balaghat (June 2017), Chhatarpur (September 2017), Guna (May 2017), Khandwa (February 2019), Khargone (February 2019), Mandsaur (February 2019) and Ratlam (February 2019).

trained human resources and license from Licensing Authority, Food and Drugs Administration (F&DA), Bhopal for operationalization of BCSU. Status of availability of required facilities for operationalization of BCSU are given in **Appendix-3.5.2**. Audit further observed that warranty period of equipment purchased for these BCSUs were also lapsed between April 2018 to September 2018. Thus, non-compliance of directions (December 2014) of MPSBTC, Bhopal by the concerned CSs regarding arrangement of building, trained human resources and licensing procedures and procurement of equipment without ensuring the adequate basic infrastructure and other requirements led to idling of equipment purchased for BCSUs for more than two years with the result the expenditure of ₹ 2.21 crore became unfruitful.

In the reply, Directorate, Health Services (DHS) stated (March 2019) that instructions for renovation of blood bank buildings and for imparting training of component separation to lab technicians working in blood bank had been issued (December 2014) by MPSBTC. Further as the application procedure for obtaining license included renovation of blood bank building, training of blood bank technician and procurement of equipment so the application procedure could only be completed after procurement of equipment. Deputy Director (Blood Cell), National Health Mission (NHM) confirmed (June 2019) that BCSUs in all these seven districts were presently not functioning and efforts were being done to get license from FDA and create required infrastructure to operationalize the BCSUs. In exit conference (June 2019), the Government verified the facts and figures of audit observation and endorsed the replies of the DHS and NHM.

It is evident from the reply that the department failed to create the basic infrastructure, and fulfill other essential requirements due to which the BCSUs could not be made operational resulting in equipment lying idle for more than two years and the expenditure so incurred became unfruitful.

Technical Education and Skills Development Department

3.6 Irregular expenditure

Unauthorised segregation of items in packages to avoid purchase through Directorate and purchase on the basis of fabricated quotations and without adhering to the prescribed procedure by the Principal, ITI, Rampura resulted in irregular expenditure of ₹ 98.94 lakh.

In order to improve the quality of training and to upgrade the training infrastructure in Government Industrial Training Institutes (ITIs) into Centre of Excellence, the World Bank aided project Vocational Training Improvement Project (VTIP) was implemented under the coordination and direction of the Directorate General of Employment and Training (DGE&T), Ministry of Labour and Employment, Government of India (GoI).

The Skill Development Directorate, Madhya Pradesh, Jabalpur issued instructions (April 2014) for utilization of fund received under VTIP and Principals of ITIs were directed to send list of required equipment, machinery and furniture in the prescribed format to the Directorate by 25 April 2014 for

ascertaining that whether items were to be purchased at Principal level or Directorate level under 'Shopping Mode'¹¹. Packages¹² of items of the same nature produced by one manufacturer, were to be prepared as per requirement of the institution and got approved by the Joint Director. If total cost of items included in a package was up to ₹ nine lakh then it could be purchased at Principal level and if the total cost of items was more than ₹ nine lakh and up to ₹ 60 lakh then such items could be purchased at Directorate level under Shopping Mode.

During test check of records (September 2017) of office of the Principal, ITI, Rampura, District Neemuch, audit noticed that:

(i) Total 12 packages were prepared for purchase of equipment, computers and other items under VTIP. Details of number of items included and purchased under these packages and quotations invited for packages are given in the *Appendices-3.6.1 & 3.6.2*. During 2014-15 purchases of ₹ 98.94 lakh were made by the institution by issuing purchase orders on the same day without sending the list of required equipment, machinery and furniture to the Directorate. Audit also observed that, without considering the manufacturer of items, separate packages were prepared in order to keep value of each package under ₹ nine lakh. Rates of all the 322 items included in packages one to seven¹³ were taken from four suppliers which indicated that all these items were available with all these four suppliers. There was no need to segregate these items in such separate packages for placing the order. Thus, these items were unauthorisedly segregated in separate packages so as to avoid its purchase by the Directorate.

(ii) In package number eight, through which six type of items were purchased, five items¹⁴ were of different companies in each quotation. Make name of Computer Sets were mentioned as Royal, Crescent, Divya, Tatame etc. instead of any computer manufacturing company e.g. HP, Acer, Dell etc., which indicates that neither the items purchased were of standard make nor were the rates of items comparable. In package number nine, which contained automobile equipment, quotations were obtained from computer firms who were not supposed as authorized suppliers for automobile equipment. Similarly, items included in packages 10 to 12 were of furniture and quotations received for these items did not mention any make name which indicates that there was no basis for comparison of rates of steel furniture items. Note-sheet and records related with selection of firms for invitation of quotations were not produced to audit. Therefore, it could not be ensured that quotations were invited only from the manufacturers or reputed suppliers as required under 'Shopping Mode'.

¹¹ A procurement method for procuring readily available off-the-shelf goods or goods of standard specifications ordinarily available from more than one source which is based on comparing price quotations obtained from at least three suppliers to ensure competitive prices.

¹² Items of same nature produced by same manufacture are to be included in one package.

¹³ Package-1 (items related to Hand Tools), package-2 (items related to Mechanical Tools), package-3 (items related to Electrical Tools), package-4 (items related to Automobile Tools), package-5 (items related to Measuring Tools), package-6 (items related to Electrical Equipment) and package-7 (Electronic Equipment).

¹⁴ Laser Printer, LCD, Computer Set, External Hard Disk and Online UPS.

Thus, quotations for purchase of items and comparative statements were prepared to show apparent compliance but related records showed that quotations were not fairly obtained and procedure for inviting quotations under shopping mode was not adhered to, which resulted in an irregular expenditure of ₹ 98.94 lakh incurred on the purchase of items under VTIP.

On this being pointed out, the Government intimated (August 2019) that the then Principal and Training Superintendent (Store Officer) (presently under suspension) of ITI, Rampura and the then Joint Director, Regional Office, Ujjain were *prima facie* found to be guilty and therefore, departmental enquiry for disciplinary action against them was in progress.

Tribal Affairs and Scheduled Caste Welfare Department

3.7 Excess payment of supervision charges

Excess payment to Madhya Pradesh Vidyut Vitran Company Limited as supervision charges and service tax thereon amounting to ₹ 1.06 crore.

Regulation 4.2.6 of the Madhya Pradesh Electricity Regulatory Commission (Recovery of Expenses and other charges for providing electric line or plant used for the purpose of giving supply) Regulations (Revision-I), 2009 as amended in January 2013 provides that the power supply to irrigation pump sets for agriculturists shall be arranged by the distribution licensee on a requisition after realizing the cost for providing the Low Tension (LT) line including cost of distribution transformer sub-station and service line necessary for efficient distribution. Alternatively, the applicant if he so desires, shall be permitted to deposit supervision charges at the rate of three *per cent* of the estimated cost of above work and on depositing such supervision charges, the work may be got executed by the applicant through 'A' class contractor under the supervision of the distribution licensee.

During the test check of the records of the offices¹⁵ of the Assistant Commissioner, Tribal Development (ACTD), Burhanpur and Chhindwara and District Organiser, Tribal Welfare (DOTW), Katni, Mandsaur, Devas and Ujjain revealed that the distribution licensee Madhya Pradesh Vidyut Vitran Company Limited (MPVVCL) prepared the estimates for extension of the electrical lines to the wells of the farmers of Scheduled Caste (SC) and Scheduled Tribes (ST) categories for electrification of pump sets. The supervision charges were paid to the MPVVCL at the rate of five *per cent* on the estimated cost of the work and service tax thereon by the concerned ACTDs/DOTWs, whereas under the aforesaid regulations, supervision charges to the MPVVCL were to be paid only at the rate of three *per cent* of the estimated cost of the work and service tax calculated thereon.

¹⁵ Burhanpur (January 2017), Chhindwara (October 2017), Dewas (July 2017), Katni (July 2017), Mandsaur (July 2017) and Ujjain (October 2017).

Thus, an excess payment of amount ₹ 1.06 crore¹⁶ was made to the MPVVCL due to additional two *per cent* supervision charges and service tax thereon as detailed in *Appendix-3.7.1*.

On this being pointed out in Audit, ACTDs¹⁷/DOTWs¹⁸ stated that supervision charges at the rate of five *per cent* was paid to MPVVCL on estimated cost of work for the works done under deposit scheme by 'A' category contractor and as per demand and calculation of MPVVCL. They further stated that provision of supervision charge at the rate of 3 *per cent* was applicable on Own Your Transformer (OYT) scheme, and for all other estimates supervision charge at the rate of 5 *per cent* was applicable.

The replies of ACTDs and DOTWs are not acceptable as supervision charges and service tax thereon were to be paid at the rate of three *per cent* as per amended regulation *ibid*. Further, Energy Department also verified (June 2019) that in case of electrification of pumps of SCs/STs, supervision charge was to be paid only at the rate of three *per cent*.

The matter was reported to the Government (December 2018) with subsequent reminders (March 2019 and July 2019); their reply has not been received.

Urban Development and Housing Department

3.8 Avoidable expenditure

Failure of Municipal Corporation/Municipal Council in maintaining the power factor at prescribed level on High Tension (HT) connections led to avoidable expenditure of ₹ 1.10 crore towards payment of penalty imposed on them by Madhya Pradesh Vidyut Vitaran Companies.

According to para 1.13 (i) and (ii) (Terms and Conditions of High Tension Tariff) of Aggregate Revenue Requirement and Supply Tariff order of Madhya Pradesh Electricity Regulatory Commission (MPERC), if the average monthly power factor¹⁹ (AMPF) of the consumer falls below 90 *per cent*, the consumer shall be levied a penalty at the rate of one *per cent*, for each one *per cent* fall in AMPF below 90 *per cent* and a penalty of five *per cent* plus two *per cent* for each one *per cent* fall in AMPF below 85 *per cent* on total amount billed under the head "Energy Charges". Electric Power Factor Controller/Capacitor (EPFC) are installed by consumers for maintaining Power Factor.

Scrutiny of the records of office of Commissioner, Municipal Corporation, Jabalpur (March 2018) and Chief Municipal Officer, Municipal Council (MC), Badwani (August 2017) revealed that for water supply, these Urban Bodies had installed HT connections but EPFC were not installed for maintaining AMPF on these connections. We observed that Municipal Corporation/Council could not maintain energy power factor on these HT connections for the periods

¹⁶ Burhanpur (₹ 10,41,986), Chhindwara (₹ 9,67,664), Dewas (₹ 25,61,989), Katni (₹ 13,13,978), Mandsaur (₹ 16,96,568) and Ujjain (₹ 29,79,363).

¹⁷ Burhanpur (June 2018) and Chhindwara (October 2017 and June 2018)

¹⁸ Dewas (July 2017), Katni (July 2017), Mandsaur (July 2017) and Ujjain (October 2017)

¹⁹ The ratio in percentage of total kilowatt hours to the total kilovolt ampere hours recorded during the month.

varying between April 2014 and January 2018 and consequently paid the penalty amounting to ₹ 1.10 crore to Madhya Pradesh Vidyut Vitaran Companies²⁰ (MPVVCs) for low AMPF on these connections which could have been avoided by installing EPFC/capacitors (details are given in *Appendix-3.8.1*).

On this being pointed out the Government stated (January 2019) that instructions had been issued to all Urban Bodies for taking necessary action for maintaining the specified power factor and to install the capacitors.

Thus failure to take timely action by Commissioner/ Chief Municipal Officer of these ULBs for installing EPFCs to maintain overall average power factor resulted in payment of the penalty amounting to ₹ 1.10 crore to MPVVCs.

3.9 Avoidable payment of penalty imposed

Avoidable payment of penalty amounting to ₹ 2.50 crore imposed by the Employees Provident Fund Organisation (EPFO).

Under the provisions of the Employee's Provident Fund Scheme, 1952, which was framed by the Central Government under the Employee's Provident Fund Act, 1952 (EPF Act), the employer shall deduct the employee's contribution from his wages, which together with his own contribution shall be deposited to the fund within fifteen days of the close of every month. Section 14(B) and 7(Q) of the EPF Act states that in case of default in payment of contribution the employer may be liable to pay penalty such as damages and interest at the rate of 12 *per cent* per annum from the date on which the amount has become so due till the date of its actual payment. Central Government notified (January 2011) that Municipal Corporations and Municipal Councils would be covered under the EPF Act. Further, Commissioner, Urban Administration and Development Department (UADD) had also issued (January 2012) instruction to all Commissioners/Municipal Corporations and Chief Municipal Officers/Municipal Councils (except *Nagar Parishads*) to ensure compliance of provisions of EPF Act.

During test check of records of Municipal Corporation²¹/Municipal Councils²² (MCs), Audit found that though the contribution in respect of its daily wages employees was deducted by the MCs but the Employee's contribution along with employer contribution were being deposited to EPFO with delay ranging between two to 1452 days. Due to delay in deposit of employees and employer's contributions by MCs, EPFO levied penalty amounting to ₹ 2.50 crore which was paid by these MCs. The details are given in *Appendix-3.9.1*. Thus, due to delay in deposit of EPF contributions, these MCs had to pay avoidable payment of penalty ₹ 2.50 crore to EPFO.

On being pointed out in audit, Commissioner, UADD intimated (March 2019) that instructions had been issued to ULBs for depositing EPF deductions to

²⁰ Badwani (Madhya Pradesh Paschim Kshetra Vidhyut Vitaran Company) and Jabalpur (Madhya Pradesh Poorva Kshetra Vidhyut Vitaran Company)

²¹ Chhindwada (August 2018), Dewas (August 2018) and Jabalpur (March 2018)

²² Badwani (August 2017), Kareli (May 2017) and Kotma (August 2017)

EPFO within prescribed period. Deputy Secretary, UADD also endorsed (March 2019) the reply of Commissioner, UADD.

Fact remains that despite instructions (January 2012) of the Commissioner, UADD the provisions of EPF Act were not complied with, and timely deposit of employees and employers' contributions was not ensured by the ULBs which resulted in avoidable payment of penalty.

Women and Child Development Department

3.10 Avoidable excess payment

Avoidable excess payment of ₹ 2.32 crore of nutritional food was made by District Programme Officers to Self Help Groups under Supplementary Nutrition Programme (SNP).

Under the Supplementary Nutrition Programme (SNP) scheme, fresh cooked food (breakfast, lunch and third meal for under weight children) is to be provided to the children aged between 6 months to six years while pregnant/lactating mothers and adolescent girls would also be provided lunch on every Tuesday. Women and Child Development Department (WCDD), Madhya Pradesh (MP), Bhopal issued (February 2014) directions for supply of supplementary nutrition food (SNF) to anganwadi/sub-anganwadi centers of the State. The directions provided that Self Help Groups (SHGs) would be responsible for supply of SNF and rates for supply of breakfast, lunch and third meal were mentioned in point no. 1.10²³ of the directions. Further, point no. 5.1²⁴, 5.2 (payment of ₹ 500 per month per anganwadi to SHGs for fuel, transportation and management) and 5.3 (payment of ₹ 500 per month per anganwadi to cook) specify classification of payment to be made to SHG, Civil Supplies Corporation for supply of wheat/rice to SHGs and Cooks. Directorate, Integrated Child Development Services (ICDS), Bhopal clarified (October 2015) that rates of materials supplied under SNF at angwanwadi centres must be fixed on the basis of cost plus formula and these rates should include all expenditure incurring on supply of SNF on account of cooking, raw material, wheat/rice, transportation, remuneration, managerial expenditure, dividends, cooks, fuel etc. The direction further provided that rates must be identical as per criteria prescribed in department's instructions of February 2014.

²³ Point 1.10 of the directions provide rates for breakfast (₹ 2 each) and lunch (₹ 4 each) for children aged 3 to 6 years, third meal (₹ 3 each) for children aged 6 months to 6 years and lunch (₹ 7 each) for pregnant/ lactating mothers and adolescent girls.

²⁴ Age group 03 to 06 years- Break-fast/ lunch - Rate towards MP State Civil Supply Corporation for food grain- ₹ 0.41; Rate towards Self Help Group (SHG) for cooked food-break-fast - ₹ 1.50 and lunch - ₹ 3.00; Maximum rates for SNP – break-fast - ₹ 2.00 and lunch - ₹ 4.00.

Malnourished child of age group 06 month to 06 years- Third meal- Rate towards MP State Civil Supply Corporation for food grain- ₹ 0.22; Rate towards Self Help Group(SHG) for cooked food- ₹ 2.30; Maximum rates for SNP - ₹ 3.00.

Pregnant/ Lactating mother & Adolescent girls: Lunch (Each Tuesday only) - Rate towards MP State Civil Supply Corporation for food grain- ₹ 1.16; Rate towards Self Help Group (SHG) for cooked food- ₹ 4.75; Maximum rates for SNP - ₹ 7.00

Test check of records of District Programme Officers (DPO), Dhar (August 2017), Khargone (August 2017) and Umariya (November 2017) related to SNF scheme, revealed that cost of materials supplied under SNF at anganwadi centres were not found to be prepared as per cost plus formula. Further scrutiny of bills for supply of SNF, revealed that during December 2015 to September 2017, SNF was provided to 10,96,07,964²⁵ beneficiaries for which ₹ 38.35²⁶ crore was paid. However, calculation at the rates as prescribed in the direction of WCDD, MP (February 2014) for the same number of beneficiaries arrived to ₹ 35.94²⁷ crore (Details are given in **Appendix-3.10.1**). Thus, against the admissible payment of ₹ 35.94 crore, payment of ₹ 38.35 crore was made which resulted in excess payment of ₹ 2.41 crore.

On being pointed out, Directorate, WCDD, Bhopal intimated (April 2019) that DPO, Dhar had taken action of recovery from SHGs and recovery would be made in ten equal installments, DPO, Umaria had recovered ₹ 56.53 lakh from the bill of SHGs and remaining amount would be recovered in ensuing months. Similarly, after examination DPO, Khargone had recovered ₹ 9.36 lakh from the recoverable amount. In exit conference (June 2019), the Government verified the facts and figures of audit observation and endorsed the reply furnished by the Directorate.

Recovery intimated in respect to DPO, Umaria is not acceptable as recovery details provided along with reply revealed that these recoveries were made against the short recovered amounts from the SHGs on account of food grains, which pertained to separate audit observation. Thus amount shown as recovered is not related to the present audit observation. This was also communicated (April 2019) to Directorate, WCDD, Bhopal for clarification; however, their reply have not been received.

Fact remains that recovery of excess paid amounts were initiated only after being pointed out by Audit. Further, an amount of ₹ 2.32 crore is still pending for recovery.

3.11 Fraudulent drawals and deposits in unauthorized accounts

Failure of internal control system at treasury level and lapses on the part of BCO/Directorate led to fraudulent drawal of honorarium for ₹ 4.24 crore by DPO/POs which were meant for AWCs/AHs under ICDS programme and the same were deposited into accounts of unauthorised persons.

Under Integrated Child Development Services various services to targeted groups are delivered at the Anganwadi Centres (AWC) which are managed by

²⁵ Dhar (3,69,75,092 beneficiaries during 4/2016 to 6/2017), Khargone (5,68,99,459 beneficiaries during 1/2016 to 9/2017) and Umaria (1,57,33,413 beneficiaries during 12/2015 to 6/2017)

²⁶ Dhar (₹ 13.60 crore), Khargone (₹ 19.01 crore) and Umaria (₹ 5.74 crore)

²⁷ Dhar (₹ 12.13 crore), Khargone (₹ 18.71 crore) and Umaria (₹ 5.10 crore)

Anganwadi Workers (AW) and Anganwadi Helpers (AH) to whom honorarium are paid at the prescribed rates²⁸.

As per instructions (April 2014) of Directorate, ICDS, Bhopal the Honorarium and Additional Honorarium to AWs and AHs would be drawn through the Centralized Budget Drawal System and the budget of BCO (Budget Controlling Officer) was directly available on the main server of Treasury and Accounts Directorate.

Directorate, ICDS, Bhopal had issued (October 2014) instructions that all details regarding payment of Honorarium and Additional Honorarium to AWs and AHs were to be updated/verified in the departmental Management Information System (MIS) by the Project Officers (POs). Drawing and Disbursing Officer (DDO) would download aforesaid details in excel or notepad file which subsequently would be uploaded in the treasury system for the payment of Honorarium and Additional Honorarium to AW and AH. The District Programme Officer (DPO) would draw and disburse the honorarium at district level for all the AWs and AHs working under different POs. The POs, however, would still monitor the working of AWs and AHs and send a report to the DPO. On the basis of the report of POs, DPO would make payment to AWs and AHs through e-payment. Directorate, ICDS reiterated (October 2014) its instructions to Collectors and further directed that treasuries should be informed accordingly and instructed not to accept bills pertaining to the older system²⁹.

Finance Department, Government of Madhya Pradesh (GoMP) issued directions (November 2003) that on receipt of bill from DDO the treasury will examine the classification head, compute the bill amount, signature of DDO, Unique Employee Code of employees in case of personal payments, and that all necessary sanctions and authenticity are available.

Finance Department, GoMP issued (September 2010) directions that DDO would provide details like name, account number, name of the bank and IFSC Code of the recipient along with the bill and on the basis of this treasury would make payment through e-Payment.

Audit scrutiny in the offices of selected DPOs/POs revealed the followings:

1(a) Fraudulent drawals by POs of Bhopal and Raisen district

During test check of records of offices of the Project Officer, Govindpura (July 2016), Motiyapark (August 2016), Banganga (October 2016) of Bhopal district and DPO, Raisen (March 2018) and further scrutiny of e-payment data in respect of POs³⁰ obtained from Treasury, Bhopal and Raisen audit noticed that during the period from May 2014 to December 2016, an amount of ₹ 3.19 crore (**details are shown in Appendix-3.11.1**) was irregularly drawn by the POs of Bhopal and Raisen district on account of honorarium of AWs and AHs, and deposited into the 91 bank accounts. Among these bank accounts,

²⁸ Payment of Honorarium was to be made at the rate of ₹ 3,063/- per month for each AW and at the rate of ₹ 1,500 for each AH and payment of additional honorarium at the rate of ₹ 2,000/- and ₹ 1,000/- respectively was to be made.

²⁹ Upto October 2014 only POs raised bills for honorarium of AW/AH and subsequently from November 2014 onwards the bills were to be raised by DPOs.

³⁰ PO, Banganga, Barkhedi, Funda, Govindpura, Motiapark of Bhopal and PO, Udaipura of Raisen district.

89 bank accounts belonged to persons other than AWs/AHs and two accounts were related to AW/AH named Ms. Reeta Rani Chauhan and Ms. Sudha Vimal. Further scrutiny revealed that among these bank account holders, nine³¹ were Data Entry Operators/Computer Operators engaged in various Projects offices, two³² persons were employed in the Project Offices, one of the bank accounts pertained to the daughter³³ of an employee in the office of the PO, Govindpura, Bhopal and identity of the rest of the bank account holders were not known.

Further, Ms. Sudha Vimal was working as AW in PO, ICDS, Motiyapark but amounts of honorarium deposited in her bank account were from several POs of Bhopal district like Bairasiya-1, Bairasiya-2, Barkhedhi, Chandbud and Govindpura and PO, Udaipura district Raisen.

It was also found that in 55 bank accounts out of 91 accounts, honorarium for AWs/ AHs were paid from more than one projects, even though practically an AW/AH can work at a given time only in one project. The honorarium prescribed for an AW/AH was less than ₹ 6,000 during 2014-15 to 2017-18. However, audit observed that honorarium amount exceeding ₹ 6,000 and ranging upto ₹ 1.13 lakh were paid in the aforesaid bank accounts.

1(b) Fraudulent drawals by DPO, Bhopal

During test check of records of office of the District Programme Officer, Bhopal (September 2016 and August 2018) audit noticed fraudulent drawal and deposit of Honorarium/Additional Honorarium of ₹ 39.61 lakh during the period September 2016 to June 2017 into 44 bank accounts (**details are in Appendix-3.11.1**). In respect of 23 bank accounts, out of these 44 bank accounts fraudulent deposit of Honorarium/Additional Honorarium had also been made by POs. A typical instance was noticed in the above fraudulent drawals wherein the DPO, Bhopal submitted bill no. 99 dated 21.06.2017 for payment of flavoured milk amounting to ₹ 4.73 lakh. However, against this bill number, Treasury, Bhopal besides making payment³⁴ for flavoured milk also made payment³⁵ of ₹ 14.01 lakh from honorarium head bearing the same bill number though the date mentioned in the bill was different (16.06.2017). There was no corresponding records with the DPO, Bhopal with respect to payment of ₹ 14.01 lakh. On this being pointed out, DPO, Bhopal while accepting the facts stated (August 2018) that there may be a possibility that the bill had been drawn by forging the signature of DPO. Further, the Treasury Officer stated that the Centralised State Financial Management System (CSFMS) had been shut down so token number of the receipt of bill could not be known from the treasury. DPO, Bhopal stated (October 2018) that amount of ₹ 14.01 lakh was recovered from related persons and deposited back in the Government account through challan.

³¹ Shri/Smt. Hemant Paliwal, Jayshree Uday, Lalit Nagar, Surendra Kumar Maurya, Ashish Prajapati, Lata Yadav, Maya Nagle, Rahul Khatarkar and Deepak Shukla.

³² Shri Dilip Jethani and Kashi Prasad.

³³ Ms. Pratima Lokwani daughter of Shri Rajkumar Lokwani, Assistant Grade-III

³⁴ ₹ 4,72,680 was paid vide treasury voucher slip no. 147 dated 21.06.2017

³⁵ ₹ 14,01,450 was paid vide treasury voucher slip no. 143 dated 21.06.2017

Further scrutiny of records of DPOs/POs of four districts³⁶ revealed that similar fraudulent drawals of Honorarium/Additional Honorarium amounting to ₹ 65.72 lakh³⁷ were made and deposited in various accounts other than AW/AH. The DDO wise details of amounts drawn are given in **Appendix 3.11.1**. Some of these accounts were related with firm³⁸, officials and family members of officials³⁹ posted at the concerned project office.

2 Review of systemic issues and internal controls in audit brought out the following:

- Audit noticed that aforesaid POs had prepared manual bills of honorarium which was submitted to the treasuries and the same were being paid into un-related bank accounts in violation of the extant guidelines. The list of beneficiaries attached with vouchers was different from the uploaded payment details on Treasury system.
- DDO failed to verify e-payment list with bank details of beneficiaries mentioned on the office copy of the bills. The treasury accepted the hard copy of the bills and passed the same without comparing with the treasury module forwarded to them online by the DDOs, which largely caused this fraudulent payment. Further, non-existence of DDO wise expenditure report system at the BCO level, and non-creation of unique employee code instead of vendor ID facilitated in siphoning off government funds in this manner and fraudulent payment of Honorarium/Additional Honorarium to unauthorised persons.
- DPOs⁴⁰ of six districts failed to comply with the directions issued by the Directorate, ICDS requiring to ensure drawal of honorarium at their levels by enforcing the instructions on POs.
- The directions (October 2014) of Directorate, ICDS were also endorsed to district treasuries for information and necessary action, however, concerned treasuries continued to accept bills relating to honorarium head submitted by POs, and thus facilitated the fraudulent drawal. Payments were found to have been made into the bank accounts of male or a firm though an AW/AH must only be a female. There was no check exercised at the treasury level to find this discrepancy. Further, scrutiny of a bill (No. 426 dated 26.03.2016) submitted by PO, Motiyapark revealed that the bill was to be drawn under head 55-2235-02-102-0658-0701-0658-V-22-011 (head for rent of *Aaganwadi Bhawans*) but the bill as per e-payment list was raised under head 55-2235-02-102-0658-0701-0658-V-31-004 (head for honorarium of AWs/AHs) and the amount was thus fraudulently paid into un-related bank accounts.
- No control mechanism system existed at the BCO level for monitoring of the DDO wise expenditure. Further, in spite of restriction on drawal of honorarium by POs, they continued drawing honorarium amounting to ₹ 15.97 crore till their DDO powers were withdrawn (August 2016) and simultaneously honorarium was also drawn at the DPO level (from April 2015).

³⁶ Vidisha, Morena, Alirajpur and Jhabua

³⁷ PO, Lateri, Vidisha (₹ 26.71 lakh), DPO, Morena (₹ 5.94 lakh), POs and DPO, Alirajpur (₹ 20.87 lakh) and POs and DPO, Jhabua (₹ 12.20 lakh).

³⁸ Sandeep Computer & Offset Morena, Sandeep Computer Morena.

³⁹ Shri Raj kumar Namdev posted in the O/o PO, Vidisha Urban as AG-3.

⁴⁰ DPO, Alirajpur, Bhopal, Jhabua, Morena, Raisen and Vidisha

Fraudulent drawal remained un-noticed, indicating complete absence of monitoring mechanism and internal control system at BCO/Directorate level. Further, audit noticed that payment to AWs/AHs was made by using vendor ID against the directions of Finance Department which clearly provided that personal payment was to be made by using unique employee code.

- E-payment list includes the details of Government account head, e-cheque number, name of receiver, bank account number, IFSC code and amount paid. Verification of details of e-payment list in audit revealed that the recipient name shown therein was different from actual holder of the bank account number/IFSC code as per details obtained from banks. This indicated that there was no system of checking in the Treasury before payment, as such payment should have been denied due to non-matching of the name of account holder.

The matter was reported to Finance Department, GoMP (August 2018) in order to strengthen the checks and internal control system at treasury level. The Finance Department intimated (November 2018) that software is being developed/modified for limiting payment, stopping payment if drawn lump sum for many months and to regulate monthly payment. Further, off-line bills had been prohibited and electronic bills had been made mandatory. The concerned POs/Accountants had been suspended with immediate effect and departmental enquiry and process for filing First Information Report (FIR) were under process.

In the exit conference (June 2019), the Government accepted the facts that payment of honorarium amounts had been made into unrelated bank accounts, and further intimated that in Bhopal district eight POs had been suspended; FIR had been lodged against them, and departmental enquiry (DE) is in progress. FIR had also been lodged against six accounts clerks, and out of these four clerks were dismissed and DE against remaining two was in progress. Besides, show-cause notices had been issued to two DPOs of Bhopal. Similar action had also been taken against erring officials in Raisen, Vidisha and Morena districts.

3.12 Fraudulent payment into unrelated bank accounts

Fraudulent payment of ₹ 4 crore under various heads of ICDS (Integrated Child Development Services) into unrelated bank accounts.

Under the Supplementary Nutrition Programme (SNP), payment for supplementary nutrition, rent for Anganwadi Centres (AWCs) running in private buildings, flexi fund for monitoring, supervision, training, travelling allowances and other heads were to be made to the vendor/employee as applicable.

DDO is responsible to provide full details (like name, account number, name of the bank and IFSC Code, sanction number etc.) of the recipients of payment to the treasury at the time of submission of the bill. On the basis of the said information, Treasury makes payment through e-Payment to the concerned person. Once the bill has been paid, it is the responsibility of the DDO to verify e-payment amounts and bank details of e-payment made from the office copy of the bill and shall satisfy himself that all e-payments have been made in correct Bank Accounts. In no circumstances details of Bank Accounts opened in the name of any other person/institute or office by name/designation shall be

recorded in the Bank Account details of the claimant. All the relevant records/details shall be attached electronically with the bill. Sanction of the competent authority should be enclosed with the bill.

As per the Subsidiary Rule 457 and 458 of Madhya Pradesh Treasury Code, bill should be received in the electronic format at treasury and all the details and sanctions of the bill should be enclosed in electronic form. Treasury should verify that all the documents are enclosed with the bill before passing of the bill. Further, treasury should ensure correct accounting head of the bill.

Test check of the records of the District Programme Officer (DPO), Women and Child Development Department (WCDD), Bhopal (September 2016, August 2018) and POs Govindpura (July 2016), Motiya Park (August 2016), Banganga (October 2016), Barkhedi, Phanda and DPO, WCDD, Raisen (March 2018), Alirajpur (February 2019) and Jhabua (February 2019) and scrutiny of e-payment data of treasury revealed that during the period from 2014-15 to 2017-18, ₹ 4 crore drawn from nine heads⁴¹ (**DDO wise details of amounts drawn from nine heads are given in Appendices-3.12.1 to 3.12.9**), were deposited into the bank accounts of unrelated persons. Further scrutiny revealed that among these recipients, nine⁴² were data entry operators/computer operators in various Projects Offices, four persons⁴³ were employees of the Project Office, Govindpura and Phanda, while two⁴⁴ were relatives of one of the employee and the identity of rest were not known to audit. These findings indicate serious suspicion on the genuineness of the payments made. In addition to this, it was found that some of these unentitled/unauthorised persons received payments from honorarium head also. Audit finding highlighting the fraudulent payment from honorarium head has been given in Para 3.11.

Audit also noticed that in some cases, names of persons in vouchers were not matching with the list of recipients as in the e-payment list. It was also noticed that payments were made in the bank account as mentioned in the e-payment list but on verification of account numbers and IFSC code it was observed that the account holder's name was different as mentioned in e-payment list. This possibly pointed to the fact that dummy names were mentioned in the vouchers. In addition to this, there were 19 individuals who were receiving rent from more than one POs with different names. It was found that the payment was shown in the e-payment list to 60 persons/firms, but bank accounts pertained to only 14 persons. Further, the bank had verified that names of all the 14 bank account holders were different from the names shown in the e-payment list. These

⁴¹ Heads include (1) Anganwadi House Rent/Godowns, (2) payment of Hot Cooked Meal, (3) flexi funds, (4) advertisement and publicity, fair, function and exhibition, (5) expenditure on Minor Works, expenditure on inspection and maintenance of machines and equipment, (6) fees given to institutions for trainings of government servants, (7) expenditure incurred during such trainings, payments for all categories of consultancy services employed, (8) material and supply and (9) travelling allowances.

⁴² Shri/Smt Hemant Paliwal, Jayshree Uday, Lalit Nagar, Surendra Kumar Maurya, Ashish Prajapati, Lata Yadav, Maya Nagle, Rahul Khatarkar and Deepak Shukla

⁴³ S/Shri Dilip Jethani, Raj Kumar Lokwani, Kashi Prasad and Jashwant Dhurve

⁴⁴ Shri Karan Lokwani and Ms. Pratima Lokwani were the son and daughter of Shri Rajkumar Lokwani

accounts were used for receiving payments both from Bhopal and Raisen district.

It was also found that suspected payment of training, expenditure on minor works, advertisements, fair and exhibition, payment for banners and travelling allowances and *Atal Bal Mission* were made to the same individuals, as mentioned above. In many instances, bills were showing payments to firms, while payment was actually made to individuals. For material supply, entry of stock in the stock register was not made on the bills. Further, contractual data entry operators were paid Travelling Allowance.

Lapses at the DDO level

DDO did not attach all the relevant records/ details electronically with the bills as required. Manual copies of the recipient lists were attached with the bills. Sub-vouchers were not attached with the bills. In Udaipura project office, purpose of drawal was intentionally not mentioned in the sanction. In the case of AWC rent and *Poshan Ahar*, payments were made to persons other than AWC house owners and SHGs respectively. Payment was received in the bank account of a person whose name was different from the name in the voucher. Thus, DDO failed to reconcile the bank account number of the recipients from the e-payment list with the office copy of the bill after payment. In many instances, records for these payment in the project offices were missing. It is evident that POs had fraudulently manipulated the bills and inserted the bank account numbers of data entry operators, employees and other people who were not eligible for these payment and thus substantial amount of government funds of ₹ 4 crore were siphoned off.

Lapses at the Treasury level

Further, negligence on the part of Treasury is also evident because treasury failed to verify that the amount was paid to the same person whose name and account number was mentioned in the bill. Treasury did not compare soft copy uploaded by DDO with the hard copies of the bill submitted to treasury. There were instances where names mentioned in bill were different from the names mentioned in the e-payment list. Treasury also ignored the fact that sub vouchers and sanctions were not enclosed with vouchers. Further in many instances, treasury did not check heads of account on the bills. As per the reply of Women and Child Development Department, there were no entries in Bill transit book (BTB) for many bills.

It was clear that the DDO, who was responsible for payment, manipulated the bill at his level and presented the same in the treasury for payment. The treasury overlooked its role of necessary examination in respect of bills and thus the payment was passed. Treasury did not execute its responsibility as the final passing authority. This system has been continuously followed by the various DDOs since 2014. This clearly indicates insufficient internal control system in the department as well as at treasury level.

In exit conference (June 2019), the Government while verifying the facts and figures of audit observation (except Alirajpur and Jhabua) intimated that fraudulent drawals were made and amounts had been deposited into unrelated bank accounts. Action against concerned officers/officials and others are being taken. Further, DPO, Alirajpur stated (February 2019) that information would

be obtained from the concerned Project Officers and accountants and action would be taken. DPO, Jhabua accepted the facts and stated (July 2019) that names mentioned in the list of recipients were neither SHGs nor related to SHGs. Payments were made into bank accounts pertaining to a Data Entry Operator⁴⁵ and members of his family.

Gwalior
The 27th January, 2020



(D. SAHU)
Accountant General
(General and Social Sector Audit)
Madhya Pradesh

Countersigned

New Delhi
The 30th January, 2020



(RAJIV MEHRISHI)
Comptroller and Auditor General of India

⁴⁵ Shri Shailendra Singh Daya



Appendices

Appendix-2.1.1
(Reference: Paragraph No 2.1.1, Page No. 7)
Statement showing the status of Ward-wise Population and number of Water connection in BMC & IMC

Ward No.	BMC			Ward No.	IMC		
	Population 2011	Population 2018 as GR 3.0%	Water connection as March 2018		Population 2011	Population 2018 as GR 4.09%	Water connection as March 2018
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	25,889	31,840	3,435	1	27,393	36,266	853
2	23,173	28,500	2,534	2	29,464	39,008	2,560
3	21,182	26,051	661	3	28,963	38,345	2,057
4	24,527	30,165	5,068	4	26,216	34,708	4,344
5	21,500	26,442	3,903	5	29,005	38,400	3,422
6	21,267	26,156	1,422	6	28,321	37,495	3,493
7	23,744	29,202	4,208	7	26,477	35,054	1,484
8	25,712	31,623	2,482	8	28,855	38,202	1,894
9	26,000	31,977	3,171	9	26,119	34,580	1,911
10	25,194	30,985	3,131	10	27,579	36,513	1,984
11	25,852	31,795	1,982	11	25,503	33,764	2,856
12	22,511	27,686	2,822	12	25,639	33,944	2,316
13	25,322	31,143	2,975	13	27,979	37,042	3,039
14	25,884	31,834	1,780	14	27,446	36,336	2,186
15	19,438	23,906	2,779	15	29,019	38,419	1,302
16	21,167	26,033	1,437	16	29,058	38,471	365
17	24,291	29,875	2,603	17	29,557	39,131	630
18	25,109	30,881	2,420	18	29,288	38,775	961
19	19,733	24,269	2,594	19	26,724	35,381	1,070
20	19,266	23,695	2,285	20	28,421	37,627	1,978
21	19,288	23,722	3,091	21	22,139	29,310	2,935
22	19,442	23,911	2,993	22	22,305	29,530	1,828
23	21,005	25,834	2,874	23	24,146	31,967	2,455
24	25,001	30,748	2,268	24	27,067	35,835	2,656
25	21,361	26,271	1,796	25	23,615	31,264	5,400
26	20,121	24,746	2,014	26	22,051	29,194	2,655
27	24,989	30,733	2,861	27	24,645	32,628	1,838
28	24,155	29,708	3,163	28	24,630	32,608	2,067
29	25,529	31,397	4,026	29	23,832	31,552	2,893
30	23,007	28,296	1,565	30	25,953	34,360	2,320
31	21,171	26,038	4,343	31	22,824	30,217	4,499
32	19,830	24,388	5,190	32	21,957	29,069	4,158
33	24,819	30,524	5,212	33	22,621	29,948	4,382

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
34	22,798	28,039	3,022	34	22,058	29,203	2,310
35	25,485	31,343	2,477	35	22,220	29,418	1,433
36	22,512	27,687	3,066	36	28,422	37,629	1,213
37	23,324	28,686	3,827	37	23,517	31,135	2,907
38	21,249	26,134	3,143	38	28,846	38,190	2,210
39	22,521	27,698	2,547	39	29,492	39,045	2,865
40	23,230	28,570	2,655	40	22,117	29,281	3,180
41	25,430	31,276	3,896	41	25,171	33,324	2,148
42	23,677	29,120	2,870	42	22,382	29,632	3,722
43	22,288	27,411	2,628	43	22,210	29,404	5,262
44	19,506	23,990	3,004	44	24,157	31,982	3,935
45	19,282	23,714	4,422	45	23,356	30,922	2,771
46	20,605	25,342	3,253	46	22,694	30,045	1,977
47	24,018	29,539	1,977	47	26,441	35,006	4,028
48	20,926	25,736	2,336	48	22,201	29,392	3,482
49	19,623	24,134	3,566	49	24,374	32,269	4,039
50	19,719	24,252	706	50	27,699	36,671	4,558
51	20,880	25,680	3,279	51	26,300	34,819	750
52	23,781	29,248	1,843	52	23,356	30,922	1,788
53	21,924	26,964	49	53	29,108	38,537	2,710
54	25,940	31,903	2,240	54	27,762	36,755	3,364
55	25,213	31,009	2,238	55	22,167	29,347	5,369
56	24,770	30,464	1,340	56	29,018	38,418	3,019
57	25,847	31,789	1,703	57	27,782	36,781	3,687
58	20,690	25,446	2,464	58	24,963	33,049	3,043
59	20,402	25,092	634	59	22,444	29,714	2,494
60	24,757	30,448	11	60	24,025	31,807	3,030
61	21,574	26,533	372	61	21,965	29,080	2,335
62	19,669	24,190	1,082	62	22,619	29,946	2,679
63	25,180	30,968	1,203	63	22,638	29,971	3,134
64	25,964	31,932	2,991	64	29,645	39,248	2,248
65	23,322	28,683	213	65	25,378	33,599	5,706
66	21,115	25,969	1,246	66	25,886	34,271	4,107
67	25,994	31,969	2,214	67	22,447	29,718	2,235
68	25,697	31,604	3,351	68	22,058	29,203	1,208
69	19,363	23,814	2,777	69	25,596	33,887	5,218
70	19,809	24,363	1,934	70	25,805	34,164	2,068
71	20,706	25,466	3,521	71	23,592	31,234	4,000
72	21,958	27,006	3,016	72	22,726	30,087	3,731
73	21,555	26,510	4,661	73	23,411	30,994	1,290
74	24,680	30,353	3,295	74	29,290	38,778	5,290

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
75	25,733	31,648	1,877	75	28,185	37,315	571
76	25,915	31,872	3,229	76	24,913	32,983	1,307
77	25,532	31,401	2,373	77	26,902	35,616	506
78	24,917	30,645	4,848	78	28,853	38,199	3,228
79	25,940	31,903	2,959	79	29,664	39,273	1,766
80	19,991	24,586	1,686	80	29,465	39,009	4,328
81	16,578	20,389	721	81	28,984	38,373	6,071
82	20,365	25,046	1,153	82	29,436	38,971	5,736
83	20,255	24,911	1,421	83	29,642	39,244	4,157
84	18,334	22,549	306	84	27,412	36,291	2,718
85	15,108	18,581	686	85	29,669	39,280	2,447
Total	19,22,130	23,63,977	2,13,919	Total	21,95,274	29,06,376	2,40,169
	Bulk household water con.		63,447		Bulk household water con.		12,548
			2,77,366				2,52,717

Appendix-2.1.2

(Reference: Paragraph No. 2.1.6.2 & 2.1.8.2, Page No. 10 & 30)

Status of targets and achievement of SLB indicators in BMC and IMC during 2013 to 2018

Sl. No.	SLB indicators	Benchmark as per SLB Handbook	Year														
			2013-14			2014-15			2015-16			2016-17			2017-18		
			T	Ach	Act.	T	Ach	Act.	T	Ach.	Act.	T	Ach.	Act.	T	Ach.	Act.
01	Coverage of water connection against total households	100 %	70	67	64	100	80	63	100	80	68	100	90	66	100	93	66
02	Per-capita water supply	135 lpcd	150	150	141	150	150	137	150	150	130	135	135	126	135	135	122
03	Metering status compare to water connections	100 %	40	20	00	100	40	00	100	40	00	100	60	00	100	72	00
04	Non- revenue water	20 %	25	26	30	15	20	30	15	20	38	20	19	38	20	15	49
05	Water supply duration	24 hr.	24* 7	-	45 m. alt. Day	24*7	2	45 m. alt. Day	24*7	2	45 m. alt Day	24h	4	45 m. alt Day	24	4	45 m. alt Day
06	Water filtration sufficiency	100	100	100	-	100	100	-	100	100	-	100	100	-	100	100	-
07	Public complaints redressal	80 %	95	93	92	100	98	99	100	98	99	80	100	98	80	100	97
08	Recovery against O&M	100 %	50	42	41	70	50	39	70	50	38	100	60	41	100	65	38
09	Recovery efficiency of water charges	90 %	85	82	66	90	83	71	90	83	75	90	88	84	90	90	91

(Source: BMC)

Sl. No.	SLB indicators	Benchmarks per SLB Handbook	Year														
			2013-14			2014-15			2015-16			2016-17			2017-18		
			T	Ach.	Act.	T	Ach.	Act.	T	Ach.	Act.	T	Ach.	Act.	T	Ach.	Act.
01	Status of water connection against total households	100%	42	45	54	48	48	51	48	50	47	55	54	46	55	54	49
02	Per-capita water supply	135 lpcd	92	100	64	110	110	50	100	110	48	150	105	53	150	105	58
03	Metering status compare to water connections	100%	.05	10	00	.05	.05	00	20	25	00	30	0.03	00	30	.03	00
04	Non- revenue water	20%	Nil	Nil	43	Nil	Nil	65	Nil	Nil	70	Nil	50	69	Nil	50	65
05	Water supply duration	24 hr	1	1.5	30-45 m. alt Day	2	1.5	30-45 m. alt Day	1.5	2	30-45 m. Alt Day	2 h	1	30-45 m. Alt Day	2	1	30-45m. Alt Day
06	Water filtration sufficiency	100%	95	95	-	95	95	-	95	95	-	98	100	-	98	100	-
07	Public complaints redressal	80%	84	86	86	90	90	90	90	100	98	100	90	90	100	90	98
08	Recovery against O&M	100%	45	50	19	60	50	27	60	50	12	60	50	16	60	50	18
09	Recovery efficiency of water charges	90%	70	75	10	78	78	14	75	78	08	80	47	10	80	47	12

(Source: IMC)

T- Target, Ach.-Achievement, Act.-Actual and m-minutes, altD- alternate days, lpcd- Litres per capita per day

Appendix-2.1.3

(Reference: Paragraph No. 2.1.7.2, Page No. 23)

Statement showing the status of Jar test report of Alum/PAC used by filter plant

Sl. No.	Date	Raw Water Turbidity	Raw Water PH	Used Alum	Used PAC	Received Turb. After use alum/PAC	Received PH
1	13.08.2014	215	0	35	0	7	7.72
2	17.08.2014	310	8	35	0	7	7.71
3	15.09.2014	107	7.9	35	0	5.9	7.72
4	15.09.2014	107	7.9	35	0	5.9	7.72
5	18.07.2015	114	8.1	35	0	6.1	7.8
6	01.08.2015	144	7.98	35	0	5.6	7.66
7	01.09.2015	179	7.99	35	0	8.24	7.66
8	14.09.2015	200	7.93	35	0	7.27	7.68
9	01.10.2015	72.4	8	35	3	8.6	7.66
10	07.10.2015	90.1	8	35	3	6.89	7.74

(Source: MCs filter plant laboratory reports)

Appendix-2.1.4

(Reference: Paragraph No. 2.1.8.2, Page No. 30)

Year-wise status of realised water charges in MCs

(₹ in crore)

Sl. No	Year	Water charges recovery status in BMC				Water chargers recovery status in IMC			
		Current demand	Current Recovery	Out-standing	Recovery efficiency ¹ (per cent)	Current demand	Current Recovery	Out-standing	Recovery efficiency (per cent)
1	2	3	4	5 (3-4)	6	7	8	9 (7-8)	10
01	2013-14	29.47	22.66	6.81	77	58.51	17.07	41.44	29
02	2014-15	29.44	23.53	5.91	80	56.82	16.76	40.06	29
03	2015-16	29.20	21.52	7.68	74	43.98	13.73	30.25	31
04	2016-17	32.86	28.42	4.44	86	61.38	17.88	43.50	29
05	2017-18	34.74	31.18	3.56	90	68.87	23.86	45.01	35
	Outstanding along with old arrears as on March 2018			48.81		Outstanding along with old arrears as on March 2018		342.41	

(Source: BMC and IMC)

¹ Recovery Efficiency = (Recovery/Demand)*100

Appendix 3.1.1

(Reference: Paragraph 3.1, Page No. 38)

Statement showing details of payment with respect to procurement of Voting Compartments (VCs) by District Election Officers

(Amount in ₹)

Sl. No.	District	Size of VC*	Name of Supplier	Number of VCs	Area (SqM) (col. 5*1.62 6 sqM)	Rate per (SqM)	Actual amount paid as per voucher	Rate per VC (for the District at col. 2)	Rate of VC purchased in Rajasthan	Cost of purchase as per rate of Rajasthan (col. 5 * col. 10)	Excess payment
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	12 (8-11)
1	Anuppur	Two Ballot Units	Progressive Consultant, Bhopal	723	1176	1,134	13,33,321	1,844	222	1,60,506	11,72,815
2	Balaghat	Two Ballot Units	Progressive Consultant, Bhopal	1810	2943	1,134	33,37,430	1,844	222	4,01,820	29,35,610
3	Bhopal	Two Ballot Units	MPLUN	2453	3988	1,134	45,23,038	1,844	222	5,44,566	39,78,472
4	Damoh	Two Ballot Units	Progressive Consultant, Bhopal	1200	1951	1,134	22,12,660	1,844	222	2,66,400	19,46,260
5	Dewas	Two Ballot Units	Progressive Consultant, Bhopal	1500	2439	1,134	27,65,826	1,844	222	3,33,000	24,32,826
6	Dhar	Two Ballot Units	Progressive Consultant, Bhopal	2090	3398	1,134	38,53,718	1,844	222	4,63,980	33,89,738
7	Indore	Two Ballot Units	Progressive Consultant, Bhopal	3500	5690	1,134	64,52,460	1,844	222	7,77,000	56,75,460
8	Jabalpur	Two Ballot Units	Progressive Consultant, Bhopal	2500	4065	1,078	43,82,070	1,753	222	5,55,000	38,27,070

Sl. No.	District	Size of VC*	Name of Supplier	Number of VCs	Area (SqM) (col. 5*1.62 6 sqM)	Rate per (SqM)	Actual amount paid as per voucher	Rate per VC (for the District at col. 2)	Rate of VC purchased in Rajasthan	Cost of purchase as per rate of Rajasthan (col. 5 * col. 10)	Excess payment
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	12 (8-11)
9	Jhabua	Two Ballot Units	Progressive Consultant, Bhopal	1070	1740	1,078	18,75,525	1,753	222	2,37,540	16,37,985
10	Katni	Two Ballot Units	Progressive Consultant, Bhopal	1200	1951	1,134	22,12,660	1,844	222	2,66,400	19,46,260
11	Khargone	Two Ballot Units	Progressive Consultant, Bhopal	1800	2927	1,078	31,55,090	1,753	222	3,99,600	27,55,490
12	Neemuch	Two Ballot Units	Progressive Consultant, Bhopal	816	1327	1,078	14,30,506	1,753	222	1,81,152	12,49,354
13	Panna	Two Ballot Units	Laser Graphics, Bhopal	960	1561	1,078	16,83,081	1,753	222	2,13,120	14,69,961
14	Rewa	Two Ballot Units	Laser Graphics, Bhopal	2214	3600	1,078	38,80,800	1,753	222	4,91,508	33,89,292
15	Satna	Two Ballot Units	Progressive Consultant, Bhopal	2166	3522	1,078	37,96,716	1,753	222	4,80,852	33,15,864
16	Shahdol	Two Ballot Units	Laser Graphics, Bhopal	983	1599	1,078	17,23,471	1,753	222	2,18,226	15,05,245
17	Shivpuri	Two Ballot Units	Progressive Consultant, Bhopal	1700	2764	1,078	29,79,807	1,753	222	3,77,400	26,02,407
18	Tikamgarh	Two Ballot Units	Progressive Consultant, Bhopal	1412	2296	1,078	24,75,088	1,753	222	3,13,464	21,61,624

Sl. No.	District	Size of VC*	Name of Supplier	Number of VCs	Area (SqM) (col. 5*1.626 sqM)	Rate per (SqM)	Actual amount paid as per voucher	Rate per VC (for the District at col. 2)	Rate of VC purchased in Rajasthan	Cost of purchase as per rate of Rajasthan (col. 5 * col. 10)	Excess payment
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	12 (8-11)
19	Ujjain	Two Ballot Units	Progressive Consultant, Bhopal	1966	3197	1,134	36,25,398	1,844	222	4,36,452	31,88,946
Total				32063	52134		5,76,98,665			71,17,986	5,05,80,679

*Area of Voting Compartment sheet: For two Ballot Units (24 inch Length, 36 inch Width, 30 inch Height) = (24+36+24) X 30 sq. Inch =2520 Inch² or 1.626 M²

Appendix 3.2.1

(Reference: Paragraph 3.2, Page No. 40)

Statement showing detail of appointments made by Collectors, Morena and Sheopur

Sl. No.	Name of person appointed (Shri)	Details of temporary work	Date of appointments in Government service	Post to which appointed	Salary paid		Procedure adopted for appointments
					Period	Amount ₹	
Morena District							
1	Manoj Kumar Prajapati S/o Shri Ramesh Prajapati	Election Work	12-Aug-16	Assistant Grade-3	Aug 2016 to Feb 2018	3,46,611	Collector, Morena constituted a Committee for examining the cases of temporary officials engaged in election work and on the basis of recommendation of this Committee, appointments were made.
2	Shiv Kumar Shivhare		12-Aug-16	Assistant Grade-3	Aug 2016 to Feb 2018	3,45,341	
3	Rohit Kulshreshtha		12-Aug-16	Assistant Grade-3	Aug 2016 to Feb 2018	3,42,986	
4	Jitendra Shrivastava		12-Aug-16	Assistant Grade-3	Aug 2016 to Mar 2018	3,62,882	
5	Santosh Rajak		12-Aug-16	Assistant Grade-3	Aug 2016 to Feb 2018	3,36,513	
6	Braj Mohan Sharma		12-Aug-16	Peon	Aug 2016 to Feb 2018	2,75,851	
7	Manoj Prajapati s/o Shri Raj Kumar Prajapati		12-Aug-16	Peon	Aug 2016 to Feb 2018	2,76,933	
8	Brajesh Rathore		12-Aug-16	Peon	Aug 2016 to Feb 2018	2,75,302	
9	Mukesh Kumar		12-Aug-16	Peon	Aug 2016 to Feb 2018	2,75,052	
10	Deepak Rajak		12-Aug-16	Peon	Aug 2016 to Mar 2018	3,05,161	
Sheopur District							
11	Jitendra Singh Yadav	Election Work	2-Jan-16	Assistant Grade-3	Jan 2016 to Mar 2018	5,59,228	Three Committees were constituted by the Collector, Sheopur for considering the cases of evicted temporary officials and on the basis of recommendations of the Committees,
12	Lokendra Singh Yadav		2-Jan-16	Assistant Grade-3	Jan 2016 to Mar 2018	5,52,970	
13	Kamal Kishore Jangam		04-Mar-16	Peon	Mar 2016 to Mar 2018	4,07,330	
14	Kailash Chandra Jangam		04-Mar-16	Peon	Mar 2016 to Mar 2018	4,10,930	
15	Kailash Adivasi		04-Mar-16	Peon	Mar 2016 to Mar 2018	4,07,330	
16	Surendra Kumar Sharma		16-Jun-16	Assistant Grade-3	Jun 2016 to Mar 2018	4,43,004	
17	Rajesh Kumar Arya		16-Jun-16	Assistant Grade-3	Jun 2016 to Mar 2018	4,43,004	

Sl. No.	Name of person appointed (Shri)	Details of temporary work	Date of appointments in Government service	Post to which appointed	Salary paid		Procedure adopted for appointments
					Period	Amount ₹	
18	Ram Vakeel Gurjar		16-Jun-16	Assistant Grade-3	Jun 2016 to Mar 2018	4,43,004	appointments were made by the then Collector.
19	Shyam Kumar Sen		16-Jun-16	Assistant Grade-3	Jun 2016 to Mar 2018	4,43,004	
20	Hari Om Tagore		16-Jun-16	Peon	June 2016 to Mar 2018	3,59,771	
Total						76,12,207	

Appendix 3.3.1

(Reference: Paragraph 3.3, Page No. 41)

Statement showing the details of fraudulently manipulated quantity of stock shown to be issued and actual quantity of stock issued

(Amount in ₹)

Name of the sub-ordinate unit to which stock was issued	Issue voucher No./Date	Details of the medicine/material which was fraudulently shown to be issued		Quantity of the medicine/material actually issued	Difference in quantity	Value per unit			Total difference amount
		Name	Quantity			Cost	Tax	Total	
(1)	(2)	(3)	(4)	(5)	(6) =(4-5)	(7)	(8)	(9) = (7 + 8)	(10) = (6*9)
CHC Badamalhara	1633/ 09.01.17	BP instrument Digital	25	0	25	1490.00	74.50	1564.50	39,113
	1637/ 11.01.17	Baby Suit	2000	0	2000	150.00	7.50	157.50	3,15,000
	1641/ 03.03.17	HCV Card Kit	08	0	08	512.50	25.63	538.13	4,305
CHC Gaurihar	6103/ 07.04.17	Tab. Prednisolone 10 mg (10 x 10)	520	0	520	0.68	0.03	0.71	369
	16502/1.7.16	Tab Ranitidine	12000	2000	10000	0.3053	0.0153	0.3206	3,206
	16510/27.7.16	Spirit Surgical	12	2	10	45.71	2.29	48.00	480
CHC Luvkushnagar	3719/ 12.08.16	Syringe 2 ml	5000	500	4500	1.29	0.06	1.35	6,075
	3720/ 12.08.16	Inj. Midazolam	40	0	40	15.75	0.79	16.54	662
	3726/ 14.09.16	IV Set	2000	200	1800	5.57	0.28	5.85	10,530
	3756/ 31.03.17	Drop Multivitamin	2000	200	1800	14.65	0.73	15.38	27,684
	3757/ 31.03.17	Herbokleen concentrate (Toilet cleaner)	105	0	105	490.00	24.50	514.50	54,023
	3720/12.08.16	LTT Kit	1400	400	1000	23	1.15	24.15	24,150
	3743/20.12.16	Tab Ofloxacin	3000	300	2700	1.35	0.0675	1.4175	3,827

(1)	(2)	(3)	(4)	(5)	(6) =(4-5)	(7)	(8)	(9) = (7 + 8)	(10) = (6*9)
PHC Rajnagar	2737/ 18.10.16	Baby suit	2320	0	2320	150.00	7.50	157.50	3,65,400
	2754/ 25.01.17	Tab. Amoxy Clavunate 225 mg (10 x 10)	2000	0	2000	3.12	0.16	3.28	6,560
CHC Buxwaha	7607/ 04.08.16	Tab. Ifa Blue	50000	5000	45000	0.14	0.01	0.15	6,750
	7618/ 09.12.16	Bed sheet NRC	26	0	26	310.00	15.50	325.50	8,463
		Male Liveries	34	0	34	979.00	48.95	1027.95	34,950
CHC Buxwaha	7618/ 09.12.16	Mamta Kit	300	0	300	387.00	19.35	406.35	1,21,905
	7621/ 10.01.17	Baby Suit	1000	0	1000	150.00	7.50	157.50	1,57,500
	1306/ 15.05.17	Inj. Arv	40	0	40	122.35	6.12	128.47	5,139
CHC Khajuraho	2736/ 13.10.16	Surgical suture 3.0	50	5	45	35.40	1.77	37.17	1,673
CHC Bijabar	7721/ 09.08.16	IV Cannula	5000	500	4500	5.30	0.27	5.57	25,065
PHC Satai	705/ 19.04.17	IV Cannula	1500	500	1000	5.18	0.26	5.44	5,440
	7744/22.11.16	Bed Sheet Nursery Print	16	10	6	310	Nil	310	1860
	7703/23.06.16	Injection Oxytocin	500	50	450	1.65	0.0825	1.7325	780
CHC Nawgaon	8522/ 16.08.16	Male Liveries	32	0	32	979.00	48.95	1027.95	32,894
	8568/ 27.02.17	Inj. Potassium chloride	100	0	100	2.89	0.14	3.03	303
	8569/ 27.02.17	Slipper	04	0	04	290.00	14.50	304.50	1,218
	8566/27.02.17	Tab. Betamethasone	11300	300	11000	0.1825	0.0091	0.1916	2108
	8568/27.02.17	Inj. Potassium Chloride	100	0	100	2.89	0.14	3.03	303

(1)	(2)	(3)	(4)	(5)	(6) =(4-5)	(7)	(8)	(9) = (7 + 8)	(10) = (6*9)
UPHC-2 Chhatarpur	1908/20.9.16	Tab PCM 500 mg	2500	0	2500	0.216	0.0108	0.2268	567
	1929/27.07.16	Syrup IFA	200	0	200	6.84	0.342	7.182	1,436
	1929/27.07.16	Spirit Surgical	20	2	18	45.71	2.29	48.00	864
CHC Ishanagar	8412/8.08.16	Oint. Clotrimazole 2%	300	200	100	5.43	0.27	5.70	570
Total									12,71,172

Appendix 3.4.1

(Reference: Paragraph 3.4, Page No. 42)

Statement showing the details of payment made to accredited laboratories for sample testing of drugs/materials during 2016-18

Sl. No.	Name of accredited laboratory	Sanction order No./Date	No. of Bills of testing	Details of payment	
				Amount (in ₹)	Sub-Voucher No./Date
1	International Testing Centre, Panchkula, Haryana	245/24.03.2016	32	1,35,182	66
2		247/24.03.2016	49	1,91,846	13.04.2016
3	International Testing Centre, Panchkula, Haryana	5/04.04.2016	49	1,54,640	98B
4		7/04.04.2016	31	1,13,765	18.04.2016
5		9/04.04.2016	31	81,746	
6		11/04.04.2016	47	1,47,707	
7	International Testing Centre, Panchkula, Haryana	17/07.04.2016	44	1,26,438	98A
8		19/07.04.2016	70	2,27,436	18.04.16
9		21/11.04.2016	47	1,36,849	
10	Sophisticated Industrial Material Analytical Labs, Pvt. Ltd.	15/07.04.2016	45	1,88,593	
11	International Testing Centre, Panchkula, Haryana	23/12.04.2016	36	1,23,076	98C 18.04.2016
12	Shree Krishna Analytical Services, New Delhi	25/12.04.2016	37	54,249	
13	International Testing Centre, Panchkula, Haryana	53/30.04.2016	75	38,258	44
14		55/30.04.2016	28	1,15,070	07.05.2016
15		57/30.04.2016	33	141,435	
16		59/30.04.2016	53	1,84,151	
17	Ozone Pharmaceuticals Ltd.	61/30.04.2016	16	14,893	
18	International Testing Centre, Panchkula, Haryana	63/4.05.2016	52	2,30,167	71 18.05.2016
19	Banglore Test House, Banglore	65/06.05.2016	30	31,073	

Sl. No.	Name of accredited laboratory	Sanction order No./Date	No. of Bills of testing	Details of payment	
				Amount (in ₹)	Sub-Voucher No./Date
20	International Testing Centre, Panchkula, Haryana	68/17.05.2016	47	1,46,821	04 02.06.2016
21	Standard Analytical Laboratory	70/17.05.2016	39	2,12,230	
22	International Testing Centre, Panchkula, Haryana	75/28.05.2016	49	1,28,133	52 09.06.2016
23	International Testing Centre, Panchkula, Haryana	80/31.05.2016	49	1,59,281	53 09.06.2016
24		82/31.05.2016	40	1,47,184	
25		84/01.06.2016	48	2,14,849	
26		86/01.06.2016	45	1,14,076	
27		90/01.06.2016	41	1,67,326	
28	Ozone Pharmaceuticals Ltd.	88/01.06.2016	8	8,858	
29	Shree Krishna Analytical Services, New Delhi	78/31.05.2016	12	15,193	
30	Sophisticated Industrial Material Analytical Labs, Pvt. Ltd.	99/14.06.2016	41	1,66,754	20 06.07.2016
31	International Testing Centre, Panchkula, Haryana	103/15.06.2016	61	2,48,366	
32	Standard Analytical Laboratory	101/15.06.2016	15	57,115	
33	International Testing Centre, Panchkula, Haryana	108/24.07.2015	183	7,77,503	25 06.08.2015
34	International Testing Centre, Panchkula, Haryana	115/17.08.2015	55	1,85,981	115 22.08.2015
35		117/17.08.2015	51	1,33,464	
36		119/17.08.2015	54	1,81,155	
37		121/17.08.2015	50	1,68,863	
38		123/17.08.2015	50	1,37,091	
39		125/17.08.2015	60	1,67,658	

Sl. No.	Name of accredited laboratory	Sanction order No./Date	No. of Bills of testing	Details of payment	
				Amount (in ₹)	Sub-Voucher No./Date
40	International Testing Centre, Panchkula, Haryana	148/20.08.2015	87	2,19,361	112 24.08.2015
41		150/20.08.2015	24	74,654	
42		154/20.08.2015	68	2,42,275	
43		146/20.08.2015	52	1,86,756	
44	International Testing Centre, Panchkula, Haryana	135/06.08.2016	31	96,863	60 26.11.2016
45		169/29.08.2016	37	1,48,563	61 26.11.2016
46	Shree Krishna Analytical Services, New Delhi	173/29.08.2016	15	29,816	61 26.11.2016
47	International Testing Centre, Panchkula, Haryana	153/26.08.2016	23	70,112	69 29.11.2016
48		161/26.08.2016	28	57,039	
49		157/26.08.2016	53	2,59,251	
50	Pharmaffiliates Analytics & Synthetic (P) Ltd	165/26.08.2016	5	12,748	
51	International Testing Centre, Panchkula, Haryana	155/26.08.2016	30	1,27,644	70 29.11.2016
52		159/26.08.2016	7	19,548	
53		163/26.08.2016	15	38,050	
54	Pharmaffiliates Analytics & Synthetic (P) Ltd	167/26.08.2016	3	14,501	
55	International Testing Centre, Panchkula, Haryana	171/29.08.2016	23	66,581	71 29.11.2016
56	Shree Krishna Analytical Services, New Delhi	175/29.08.2016	9	18,099	
57	Pharmaffiliates Analytics & Synthetic (P) Ltd	179/02.09.2016	24	73,064	68 29.11.2016
58	Sophisticated Industrial Material Analytical Labs, Pvt. Ltd.	183/02.09.2016	23	1,02,612	

Sl. No.	Name of accredited laboratory	Sanction order No./Date	No. of Bills of testing	Details of payment	
				Amount (in ₹)	Sub-Voucher No./Date
59	Oasis Test House, Ahemdabad	193/02.09.2016	2	811	
60	International Testing Centre, Panchkula, Haryana	187/02.09.2016	24	65,099	
61	Pharmaffiliates Analytics & Synthetic (P) Ltd	177/02.9.2016	21	85,229	34 08.12.2016
62	Sophisticated Industrial Material Analytical Labs, Pvt. Ltd.	181/02.09.2016	48	1,38,500	
63	International Testing Centre, Panchkula, Haryana	185/02.09.2016	26	94,537	
64		189/02.09.2016	42	2,67,594	
65	Oasis Test House, Ahemdabad	191/02.09.2016	14	7,378	
66	International Testing Centre, Panchkula, Haryana	212/09.12.2016	66	1,71,913	65 24.12.2016
67	Dove Research Analytical	218/13.12.2016	12	13,678	66 24.12.2016
68	International Testing Centre, Panchkula, Haryana	214/9.12.2016	40	1,08,214	
69	Devansh Testing & Research Laboratory, Pvt. Ltd.	220/13.12.2016	16	19,085	66 24.12.2016
70	Dove Research Analytical	234/26.12.2016	17	39,017	38 13.01.2017
71	Dove Research Analytical	232/26.12.2016	7	20,127	39 13.01.2017
72	International Testing Centre, Panchkula, Haryana	224/24.12.2016	39	93,363	47 19.01.2017
73	Shree Krishna Analytical Services, New Delhi	228/19.12.2016	13	39,413	

Sl. No.	Name of accredited laboratory	Sanction order No./Date	No. of Bills of testing	Details of payment	
				Amount (in ₹)	Sub-Voucher No./Date
74	Shree Krishna Analytical Services, New Delhi	226/19.12.2016	19	26,988	49 19.01.2017
75	International Testing Centre, Panchkula, Haryana	222/24.12.2016	48	1,39,533	
76	Sophisticated Industrial Material Analytical Labs, Pvt. Ltd.	250/28.01.2017	27	68,279	15 03.02.2017
77	Pharmaffiliates Analytics & Synthetic (P) Ltd	246/25.01.2017	8	20,478	16 03.02.2017
78	Shagun Testing Laboratories,	236/03.01.2017	29	88,125	48 19.01.2017
79	International Testing Centre, Panchkula, Haryana	238/13.01.2017	61	1,64,132	33A 08.02.2017
80		240/13.01.2017	68	2,01,360	
81	Dove Research Analytical	242/13.01.2017	27	98,548	
82	Pharmaffiliates Analytics & Synthetic (P) Ltd	248/25.01.2017	7	12,645	44 20.02.2017
83	Sophisticated Industrial Material Analytical Labs, Pvt. Ltd.	252/28.01.2017	31	87,392	55A 20.02.2017
84	Shree Krishna Analytical Services, New Delhi	256/07.02.2017	13	26,689	60A 22.02.2017
85		260/07.02.2017	26	34,097	
86	Sophisticated Industrial Material Analytical Labs, Pvt. Ltd.	265/07.2.2017	5	18,019	
87	Shagun Testing Laboratories,	266/07.02.2017	39	1,21,523	
88	Shree Krishna Analytical Services, New Delhi	254/07.02.2017	26	35,433	60B 22.02.2017
89		258/07.02.2017	43	56,708	
90	Sophisticated Industrial Material	262/07.02.2017	20	67,909	

Sl. No.	Name of accredited laboratory	Sanction order No./Date	No. of Bills of testing	Details of payment	
				Amount (in ₹)	Sub-Voucher No./Date
	Analytical Labs, Pvt. Ltd.				
91	Standard Analytical Laboratory	268/16.02.2017	50	2,05,176	26
92		270/16.02.2017	45	1,25,727	08.03.2017
93	Shree Krishna Analytical Services, New Delhi	280/04.03.2017	18	22,114	34 16.03.2017
94	International Testing Centre, Panchkula, Haryana	284/04.03.2017	21	68,316	
95	Dove Research Analytical	286/04.03.2017	30	85,789	
96	Banglore Test House, Banglore	290/06.03.2017	32	21,875	
97	International Testing Centre, Panchkula, Haryana	294/09.03.2017	15	61,450	43 20.03.17
98	International Testing Centre, Panchkula, Haryana	292/09.03.2017	16	51,943	44 20.03.17
99	Sophisticated Industrial Materials Analytic Labs. Pvt. Ltd., New Delhi	219/26.09.2017	61	78,919	27B
100		223/26.09.2017	57	51,365	09.10.2017
101		225/26.09.2017	53	62,598	
102	Interstellar Testing Centre Pvt. Ltd., Haryana	201/18.09.2017	64	1,31,262	105C 29.09.2017
103	Dove Research & Analytics, Haryana	187/18.09.2017	61	62,953	
104	International Testing Centre, Haryana	204/21.09.2017	50	90,328	14B
105		206/21.09.2017	24	68,245	07.10.2017
106	Sophisticated Industrial Material Analytical Labs. Pvt. Ltd., New Delhi	194/18.09.2017	60	86,207	
107		208/21.09.2017	72	1,07,439	
108		210/21.09.2017	64	85,837	
109	Dove Research & Analytics, Haryana	218/21.09.2017	66	79,717	

Sl. No.	Name of accredited laboratory	Sanction order No./Date	No. of Bills of testing	Details of payment	
				Amount (in ₹)	Sub-Voucher No./Date
110	Shagun Testing Laboratories, Haryana	185/18.09.2017	54	39,592	35B 12.10.2017
		212/21.09.2017	53	37,527	
111	Dove Research & Analytics, Haryana	216/21.09.2017	49	68,851	
112	Sophisticated Industrial Materials Analytic Labs, Pvt. Ltd., New Delhi	221/26.09.2017	49	58,942	
113	Sophisticated Industrial Materials Analytic Labs. Pvt. Ltd., New Delhi	195/18.09.2017	55	85,290	105B 29.09.2017
114	Interstellar Testing Centre Pvt. Ltd., Haryana	197/18.09.2017	79	1,57,244	
115		199/18.09.2017	49	1,03,817	
116	Interstellar Testing Centre Pvt. Ltd., Haryana	171/08.09.2017	53	1,15,123	105A 29.09.2017
117		173/08.09.2017	57	1,03,808	
118		177/08.09.2017	55	1,23,840	
119	International Testing Centre, Haryana	175/08.09.2017	40	1,11,761	
120	Sophisticated Industrial Materials Analytic Labs. Pvt. Ltd., New Delhi	179/08.09.2017	67	68,897	
121	Shagun Testing Laboratories, Haryana	148/01.09.2017	34	20,640	
122		150/01.09.2017	55	32,674	
123		152/01.09.2017	56	37,283	
124	Interstellar Testing Centre Pvt. Ltd., Haryana	169/08.09.2017	52	1,06,436	73A 25.09.2017
125	Sophisticated Industrial Materials Analytic Labs. Pvt. Ltd., New Delhi	181/08.09.2017	44	51,062	
126	Devansh Testing & Research Laboratories Pvt. Ltd., Roorkee	183/14.09.2017	59	67,259	

Sl. No.	Name of accredited laboratory	Sanction order No./Date	No. of Bills of testing	Details of payment	
				Amount (in ₹)	Sub-Voucher No./Date
127	Sophisticated Industrial Materials Analytic Labs. Pvt. Ltd., New Delhi	131/30.08.2017	45	48,247	43E
128		142/31.08.2017	55	61,776	14.09.2017
129	Standard Analytical Laboratory (ND) Pvt. Ltd., Delhi	125/30.08.2017	61	3,05,278	13D 14.09.2017
130	Dove Research & Analytics, Haryana	117/29.08.2017	59	56,623	
131	Interstellar Testing Centre Pvt. Ltd., Haryana	119/29.08.2017	55	1,22,732	
132		127/29.08.2017	50	86,264	
133	Devansh Testing & Research, Roorkee	116/29.08.2017	56	75,191	43C 14.09.2017
134	Shagun Testing Laboratories	113/29.08.2017	50	36,396	43B 14.09.2017
135	Interstellar Testing Centre Pvt. Ltd., Haryana	139/31.08.2017	56	1,25,724	
136	Sophisticated Industrial Materials Analytic Labs. Pvt. Ltd., New Delhi	135/31.08.2017	55	64,274	
137		138/31.08.2017	59	73,421	
138	Standard Analytical Laboratory (ND) Pvt. Ltd., Delhi	133/31.08.2017	55	3,36,697	43A 14.09.2017
139	Sophisticated Industrial Materials Analytic Labs. Pvt. Ltd., New Delhi	123/29.08.2017	59	53,878	
140		129/30.08.2017	57	71,817	
141	Interstellar Testing Centre Pvt. Ltd., Haryana	121/29.08.2017	55	1,20,809	69D 23.09.2017
142	Interstellar Testing Centre Pvt. Ltd., Haryana	156/01.09.2017	55	98,249	
143	Sophisticated Industrial Materials Analytic Labs. Pvt. Ltd., New Delhi	290/25.11.2017	41	52,895	45A 18.12.2017

Sl. No.	Name of accredited laboratory	Sanction order No./Date	No. of Bills of testing	Details of payment	
				Amount (in ₹)	Sub-Voucher No./Date
144	Standard Analytical Laboratory (ND) Pvt. Ltd., Delhi	294/25.11.2017	15	73,092	
145	Ozone Pharmaceuticals Ltd., Haryana	296/27.11.2017	52	57,475	
146	Interstellar Testing Centre Pvt. Ltd., Haryana	312/27.11.2017	46	94,308	45B 18.12.2017
147	Sophisticated Industrial Materials Analytic Labs. Pvt. Ltd., New Delhi	300/27.11.2017	49	68,977	
148	Ozone Pharmaceuticals Ltd., Haryana	310/27.11.2017	31	32,816	
149	Dove Research & Analytics, Haryana	308/27.11.2017	48	53,987	
150	Shagun Testing Laboratories, Haryana	298/27.11.2017	55	30,946	63A 20.12.2017
151		302/27.11.2017	55	35,082	
152	Dove Research & Analytics, Haryana	304/27.11.2017	55	56,242	
153		306/27.11.2017	55	54,920	
154	Shagun Testing Laboratories, Haryana	315/06.12.2017	55	35,175	63C 20.12.2017
155	Sophisticated Industrial Materials Analytic Lab. Pvt. Ltd., New Delhi	317/06.12.2017	50	66,815	
156	Interstellar Testing Centre Pvt. Ltd., Haryana	278/14.11.2017	55	1,07,136	28C 09.01.2018
157		286/14.11.2017	51	73,906	
158	Standard Analytical Laboratory (ND) Pvt. Ltd., Delhi	272/13.11.2017	40	1,77,734	
159	Dove Research & Analytics, Haryana	284/14.11.2017	50	46,754	

Sl. No.	Name of accredited laboratory	Sanction order No./Date	No. of Bills of testing	Details of payment	
				Amount (in ₹)	Sub-Voucher No./Date
160	Shagun Testing Laboratories, Haryana	335/05.01.2018	50	30,998	70A 25.01.2018
161		337/05.01.2018	51	32,682	
162	Sophisticated Industrial Materials Analytic Labs. Pvt. Ltd., New Delhi	339/11.01.2018	50	53,192	
163	Shagun Testing Laboratories, Haryana	331/04.01.2018	49	32,499	70B 25.01.2018
164		333/04.01.2018	57	32,913	
165	Devansh Testing & Research Laboratory Pvt. Ltd., Roorkee	266/3.11.2017	41	51,830	23B 20.12.2017
166	Standard Analytical Laboratory (ND) Pvt. Ltd., Delhi	288/22.11.2017	35	1,43,681	
167	Sophisticated Industrial Materials Analytic Labs. Pvt. Ltd., New Delhi	100/24.06.2017	55	1,13,256	41E 21.07.2017
168	Dove Research & Analytics, Haryana	40/22.05.2017	35	76,276	41D 21.07.2017
169		28/02.05.2017	55	64,181	
170	Sophisticated Industrial Materials Analytic Labs. Pvt. Ltd., New Delhi	38/22.05.2017	55	64,204	
171	Dove Research & Analytics, Haryana	104/06.07.2017	54	58,646	41C 21.07.2017
172	Shagun Testing Laboratories, Haryana	108/06.07.2017	43	31,292	
173	Dove Research & Analytics, Haryana	106/06.07.2016	60	67,659	41B 21.07.2017
174	Shagun Testing Laboratories, Haryana	30/02.05.2017	40	25,321	41A 21.07.2017
175		20/22.04.2017	33	73,585	
176		46/23.05.2017	62	46,406	
177	Ozone Pharmaceuticals Ltd., Haryana	74/30.05.2017	04	6,675	47C 29.07.2017

Sl. No.	Name of accredited laboratory	Sanction order No./Date	No. of Bills of testing	Details of payment	
				Amount (in ₹)	Sub-Voucher No./Date
178	Shree Krishna Analytical Services, New Delhi	32/09.05.2017	25	27,773	
179		61/28.05.2017	21	28,059	
180	Oasis Test House, Ahmedabad	68/29.05.2017	04	1,843	
181		52/27.05.2017	02	810	
182	Interstellar Testing Centre Pvt. Ltd., Haryana	34/22.05.2017	55	98,711	47F 29.07.2017
183	International Testing Centre, Haryana	54/27.05.2017	30	61,125	
184	Sophisticated Industrial Materials Analytic Labs. Pvt. Ltd., New Delhi	190/18.09.2017	60	75,462	27A 09.10.2017
185		192/18.09.2017	60	82,390	
186	Interstellar Testing Centre Pvt. Ltd., Haryana	348/01.02.2018	37	66,484	25 28.02.2018
187	Devansh Testing & Research Laboratory Pvt. Ltd., Roorkee	361/01.02.2018	41	54,033	56 22.02.2018
188	Devansh Testing & Research Laboratory Pvt. Ltd., Roorkee	364/01.02.2018	42	63,057	55 22.02.2018
189	Sophisticated Industrial Materials Analytic Labs. Pvt. Ltd., New Delhi	360/01.02.2018	39	59,239	
190		354/01.02.2018	50	70,784	
191	Shagun Testing Laboratories, Haryana	313/06.12.2017	49	26,219	61 20.12.2017
192	Standard Analytical Laboratory (ND) Pvt. Ltd., Delhi	263/03.11.2017	01	22,095	02 01.12.2017
193	Oasis Test House, Ahmedabad	321/13.12.2017	53	26,737	72 29.01.2018
194	Standard Analytical Laboratory (ND) Pvt. Ltd., Delhi	329/21.12.2017	15	52,041	20 02.01.2018

Sl. No.	Name of accredited laboratory	Sanction order No./Date	No. of Bills of testing	Details of payment	
				Amount (in ₹)	Sub-Voucher No./Date
195	Dove Research & Analytics, Haryana	380/26.02.2018	44	50,506	05 07.03.2018
196	Interstellar Testing Centre Pvt. Ltd., Haryana	368/19.02.2018	59	1,21,720	50 15.03.2018
197	Interstellar Testing Centre Pvt. Ltd., Haryana	280/14.11.2017	50	97,575	07A 01.12.2017
198		270/14.11.2017	48	1,21,700	
199		276/14.11.2017	55	1,57,222	
200	Shagun Testing Laboratories, Haryana	282/14.11.2017	55	49,633	
201	Standard Analytical Laboratory (ND) Pvt. Ltd., Delhi	274/14.11.2017	32	1,25,105	
202	Interstellar Testing Centre Pvt. Ltd., Haryana	257/03.11.2017	54	1,00,920	63A 29.11.2017
203		255/03.11.2017	54	1,23,093	
204	International Testing Centre, Haryana	259/03.11.2017	33	1,31,965	
205	International Testing Centre, Haryana	262/03.11.2017	48	1,27,150	63B 29.11.2017
206	Standard Analytical Laboratory (ND) Pvt. Ltd., Delhi	268/03.11.2017	37	1,63,874	
207	Interstellar Testing Centre Pvt. Ltd., Haryana	239/24.10.2017	50	85,300	22D 13.11.2017
208	Dove Research & Analytics, Haryana	241/24.10.2017	60	67,231	
209		247/24.10.2017	55	64,088	
210	Devansh Testing & Research Laboratory Pvt. Ltd., Roorkee	243/24.10.2017	41	53,477	
211	Sophisticated Industrial Materials Analytic Labs, Pvt. Ltd., New Delhi	251/25.10.2017	58	82,287	22D 13.11.2017

Sl. No.	Name of accredited laboratory	Sanction order No./Date	No. of Bills of testing	Details of payment	
				Amount (in ₹)	Sub-Voucher No./Date
212	Interstellar Testing Centre Pvt. Ltd., Haryana	238/24.10.2017	60	1,31,093	18A 08.11.2017
213		253/25.10.2017	36	66,797	
214	Devansh Testing & Research Laboratory Pvt. Ltd., Roorkee	250/25.10.2017	67	74,945	
215	Sophisticated Industrial Materials Analytic Labs, Pvt. Ltd., New Delhi	246/24.10.2017	43	62,095	
216	Interstellar Testing Centre Pvt. Ltd., Haryana	233/11.10.2017	54	1,47,252	14C 07.11.2017
217	Shree Krishna Analytical Services, New Delhi	235/11.10.2017	78	72,435	
218	Dove Research & Analytics, Haryana	227/07.10.2017	55	54,707	30.10.2017
219		229/07.10.2017	50	45,887	
220		231/07.10.2017	60	73,674	
221	Shagun Testing Laboratories, Haryana	159/05.09.2017	49	37,841	69C 23.09.2017
222		161/05.09.2017	67	65,970	
223		163/05.09.2017	48	43,504	
224	Shree Krishna Analytical Services, New Delhi	144/01.09.2017	53	50,415	69A 23.09.2017
225	Interstellar Testing Centre Pvt. Ltd., Haryana	146/01.09.2017	53	94,506	
226		154/01.09.2017	50	98,041	
227		158/01.09.2017	55	1,23,925	
228	Devansh Testing & Research Laboratory Pvt. Ltd., Roorkee	165/05.09.2017	50	52,882	69B 23.09.2017
229	Interstellar Testing Centre Pvt. Ltd., Haryana	167/05.09.2017	52	1,00,884	

Sl. No.	Name of accredited laboratory	Sanction order No./Date	No. of Bills of testing	Details of payment	
				Amount (in ₹)	Sub-Voucher No./Date
230	International Testing Centre, Haryana	350/01.02.2018	45	1,04,969	32A 09.03.2018
231		352/01.02.2018	55	2,06,999	
232	Sophisticated Industrial Materials Analytic Labs. Pvt. Ltd., New Delhi	356/01.02.2018	50	82,705	
233	Sophisticated Industrial Materials Analytic Labs. Pvt. Ltd., New Delhi	358/01.02.2018	49	73,786	12B 07.03.2018
234		366/05.02.2018	49	51,629	
235	Interstellar Testing Centre Pvt. Ltd., Haryana	346/01.02.2018	57	96,836	
236	Sophisticated Industrial Materials Analytic Labs. Pvt. Ltd., New Delhi	84/01.06.2017	53	78,424	47A 29.07.2017
237		80/31.05.2017	34	91,802	
238	Devansh Testing & Research Laboratory Pvt. Ltd., Roorkee	102/30.06.2017	58	68,629	47B 29.07.2017
239	Sophisticated Industrial Materials Analytic Labs. Pvt. Ltd., New Delhi	62/28.05.2017	50	68,424	47C 29.07.2017
240	International Testing Centre, Haryana	48/23.05.2017	36	1,03,629	47E 29.07.2017
241		42/23.05.2017	22	50,071	
242	Devansh Testing & Research Laboratory Pvt. Ltd., Roorkee	24/25.04.2017	56	61,558	47D 29.07.2017
243		56/28.05.2017	55	64,873	
244	Dove Research & Analytics, Haryana	22/24.04.2017	86	1,16,816	
245	International Testing Centre, Haryana	94/02.06.2017	39	1,09,175	44C 24.07.2017
246		86/01.06.2017	53	1,28,831	
247	Interstellar Testing Centre Pvt. Ltd., Haryana	64/28.05.2017	51	1,01,691	

Sl. No.	Name of accredited laboratory	Sanction order No./Date	No. of Bills of testing	Details of payment	
				Amount (in ₹)	Sub-Voucher No./Date
248	Shree Krishna Analytical Services, New Delhi	58/28.05.2017	25	42,248	44C 24.07.2017
249		36/22.05.2017	35	47,496	
250	Oasis Test House, Ahmedabad	50/27.05.2017	07	3,624	
251		66/29.05.2017	16	7,656	
252	Standard Analytical Laboratory (ND) Pvt. Ltd., Delhi	90/02.06.2017	31	58,368	44B 24.07.2017
253		18/22.04.2017	44	1,27,307	
254	International Testing Centre, Haryana	26/02.05.2017	36	71,077	
255		70/30.05.2017	52	1,04,326	
256	Devansh Testing & Research Laboratory Pvt. Ltd., Roorkee	88/01.06.2017	40	45,322	
257		92/02.06.2017	44	53,503	
258	Sophisticated Industrial Materials Analytic Labs, Pvt. Ltd., New Delhi	76/31.05.2017	58	76,527	
259		82/31.05.2017	42	1,21,570	
260	Ozone Pharmaceuticals Ltd., Haryana	72/30.05.2017	21	19,902	44A 24.07.2017
261	Shagun Testing Laboratories, Haryana	44/23.05.2017	51	33,663	
262	Standard Analytical Laboratory (ND) Pvt. Ltd., Delhi	78/31.05.2017	33	1,18,934	
Total			11407	2,35,90,997	

Appendix 3.5.1

(Reference: Paragraph 3.5, Page No. 43)

Statement showing the details of equipment purchased for Blood Component Separation Unit

Description of equipment purchased	Firm's Bill No.	Date	No. of items purchased	Amount (₹)
O/o the Civil Surgeon-cum-Hospital Superintendent, Balaghat				
Refrigerated Centrifuge	DHB/Store/14-15/428	21.03.16	01	19,49,850
Plasma Expressor-manual	TPL/M/D/1516/0654	20.03.16	03	47,720
Cell Counter	123	03.03.16	01	3,93,750
Dual Head Tube Sealer	TPL/M/D/1516/0653	20.03.16	01	1,29,023
Compo Scale	TPL/M/D/1516/0655	20.03.16	01	25,628
Cryobath	TPL/M/D/1516/0658	21.03.16	01	1,07,991
TOTAL				26,53,962
O/o the Civil Surgeon-cum-Hospital Superintendent, Chhatarpur				
Refrigerated Centrifuge	920033940	25.03.16	01	19,49,850
Cell Counter	144	24.03.16	01	3,93,750
Blood Collection Monitor	TPL/M/D/1617/0094	25.05.16	01	69,814
Dual Head Tube Sealer	TPL/M/D/1617/0094	25.05.16	01	1,29,023
Plasma Expressor-Manual	TPL/M/D/1617/0094	25.05.16	01	15,907
Plasma Bath	TPL/M/D/1617/0094	25.05.16	01	62,744
Cryobath	TPL/M/D/1617/0094	25.05.16	01	1,07,991
Deep Freezer (-40 Degree Centigrade)	CI/00918/17	19.05.16	01	2,17,688
Deep Freezer (-80 Degree Centigrade)	CI/00918/17	19.05.16	01	4,05,000
Platelet Agitator and Incubator	CI/00919/17	19.05.16	01	1,96,763
Serology Centrifuge	CI/00920/17	19.05.16	01	24,680
TOTAL				35,73,210

Description of equipment purchased	Firm's Bill No.	Date	No. of items purchased	Amount (₹)
O/o the Civil Surgeon-cum-Hospital Superintendent, Guna				
Refrigerated Centrifuge	9240033941	25.03.16	01	19,49,850
Plasma Bath	TPL/M/D/1617/0037	22.04.16	01	62,744
Cell Counter	-	-	01	3,93,750
Dual Head Tube Sealer	TPL/M/D/1617/0093	25.05.16	01	1,29,023
Cryobath	TPL/M/D/1617/0038	22.04.16	01	1,07,991
TOTAL				26,43,358
O/o the Civil Surgeon-cum-Hospital Superintendent, Khandwa				
Refrigerated Centrifuge	9240033907	23.03.16	01	19,49,850
Deep Freezer (-40 Degree Centigrade)	CI/07599/16	27.03.16	01	2,17,688
Deep Freezer (-80 Degree Centigrade)	CI/07599/16	27.03.16	01	4,05,000
Platelet Agitator and Incubator	CI/07600/16	27.03.16	01	1,96,762
Compo Scale	TPL/M/D/1516/0552	26.02.16	01	25,628
Cell Counter	110	19.02.16	01	3,93,750
Dual Head Tube Sealer	TPL/M/D/1516/0552	26.02.16	01	1,29,023
Plasma Thawing Bath	TPL/M/D/1516/0552	26.02.16	01	62,744
Cryobath	TPL/M/D/1516/0552	26.02.16	01	1,07,991
TOTAL				34,88,436
O/o the Civil Surgeon-cum-Hospital Superintendent, Khargone				
Blood Donor Couch	VDS/16-17/003	05.04.16	01	2,75,099
Platelet Agitator and Incubator	-	31.03.16	01	1,96,762
Plasma Thawing Bath & Cryobath	TPL/M/D/1617/0033	22.04.16	01	1,70,736
Tube Sealer	TPL/M/D/1617/0034	22.04.16	01	1,29,023
Deep Freezer (-80 Degree Centigrade)	CI/00774/17	15.05.16	01	4,05,000

Description of equipment purchased	Firm's Bill No.	Date	No. of items purchased	Amount (₹)
Deep Freezer (-40 Degree Centigrade)	-	31.03.16	01	2,17,688
Refrigerated Centrifuge	-		01	19,49,850
TOTAL				33,44,158
O/o the Civil Surgeon-cum-Hospital Superintendent, Mandsaur				
Cyrofuge	9240043589	08.03.17	01	19,49,851
Deep Freezer (-80 Degree Centigrade)	CI/00706/17	11.05.16	01	4,05,000
Platelet Agitator and Incubator	CI/07744/16	31.03.16	01	1,96,762
Cell Counter	140	18.03.16	01	3,93,750
Plasma Expressor-Manual	TPL/MD/1617/0036	22.04.16	01	47,720
Cryobath	TPL/MD/1617/0092	25.05.16	01	1,07,991
Dual Head Tube Sealer	TPL/MD/1617/0035	22.04.16	01	1,29,023
TOTAL				32,30,097
O/o the Civil Surgeon-cum-Hospital Superintendent, Ratlam				
Cyrofuge	9240033899	23.03.16	01	19,49,850
Binocular Microscope	54	23.05.16	01	26,145
Cell Counter	143	20.03.16	01	3,93,750
Platelet Agitator and Incubator	CI/00917/17	19.05.16	01	1,96,762
Deep Freezer (-40 Degree Centigrade)	CI/00916/17	19.05.16	01	2,17,688
Deep Freezer (-80 Degree Centigrade)	CI/00915/17	19.05.16	01	4,05,000
Serology Centrifuge	CI/07746/16	31.03.16	01	24,680
TOTAL				32,13,875
GRAND TOTAL				2,21,47,096

Appendix 3.5.2

(Reference: Paragraph 3.5, Page No. 44)

Status of availability of required facility for operationalization

Name of District Hospital (DH)	Availability of building for installation of BCSU (Yes/No/ renovation/ construction to be done)	Whether equipment were installed (Yes/No/In store)	Whether trained human resources was available (Yes/No/Under training)	Whether license was obtained (Yes/No/Applied)	Whether BCSU was operationalized (Yes/No)
DH, Balaghat	Renovation to be done	Yes	Yes	Applied	No
DH, Chhatarpur	No	In store	No	No	No
DH, Guna	Yes	No	Under training	Applied	No
DH, Khandwa	Yes	Yes	Yes	No	No
DH, Khargone	Addition/Alteration work is under progress	No	Yes	Applied	No
DH, Mandsaur	Yes	Yes	Yes	Applied	No
DH, Ratlam	Renovation to be done	Yes	No	Applied	No

Source: Data as furnished by concerned Civil Surgeons-cum-Chief Hospital Superintendents

Appendix 3.6.1

(Reference: Paragraph 3.6, Page No. 45)

Statement showing the details of packages and firms from whom quotation were invited

Sl. No.	Package No.	No. of items purchased	Dispatch No./ Date	Inward No./Date	Name of firms from whom quotations were invited
1	Package 1	60	67 01.08.2014	61 / 07.08.2014	United Tools Corporation, Bhopal
2	Package 2	71	68 01.08.2014	62 / 07.08.2014	Vishal Enterprises, Bhopal
3	Package 3	40	69 01.08.2014	63 / 07.08.2014	Fairdeal Traders, Bhopal
4	Package 4	15	70 01.08.2014	64 / 07.08.2014	Fitwell Traders, Bhopal
5	Package 5	54	71 01.08.2014		
6	Package 6	55	72 01.08.2014		
7	Package 7	27	73 01.08.2014		
TOTAL		322			
8	Package 8	6	74 01.08.2014	56 / 07.08.2014	Royal Computer, Indore
9	Package 9	13	75 01.08.2014	57 / 07.08.2014	Crescent Computers, Indore
				58 / 07.08.2014	Divya Industries, Indore
				59 / 07.08.2014	TATAME Technology, Indore
				60 / 07.08.2014	Expert Systems and Services, Indore
10	Package 10	2	76 01.08.2014	65 / 07.08.2014	Davis Furniture Systems Pvt. Ltd., Bhopal
11	Package 11	7	77 01.08.2014	66 / 07.08.2014	Asian Enterprises, Indore
12	Package 12	4	78 01.08.2014	67 / 07.08.2014	Jain Furnitures, Indore
				68 / 07.08.2014	Snow Space Furniture Systems Pvt. Ltd., Bhopal
GRAND TOTAL		354			

Appendix 3.6.2

(Reference: Paragraph 3.6, Page No. 45)

Statement showing the package wise and voucher wise details of purchases and payment made to suppliers

(₹ in lakh)

Sl. No.	Name of supplier M/s	FVC Bill No.	Treasury Voucher No./ Date	Total Amount of purchase	Package wise details of items purchased and payment to suppliers													
					Package 01		Package 02		Package 03		Package 04		Package 05		Package 06		Package 07	
					No. of Items	Amt.	No. of Items	Amt.	No. of Items	Amt.	No. of Items	Amt.	No. of Items	Amt.	No. of Items	Amt.	No. of Items	Amt.
1.	United Tools Corporation, Bhopal	78	40 26.12.14	37.22	12	5.27	16	4.13	12	5.06	06	8.24	21	5.06	16	3.80	09	5.66
2.	Fitwell Traders, Bhopal	80	42 26.12.14	01.69	12	0.30	22	0.49	06	0.20	03	0.02	05	0.04	11	0.48	04	0.16
3.	Vishal Enterprises Bhopal	81	43 26.12.14	13.13	19	2.08	18	2.02	11	0.35	04	0.28	21	3.03	17	2.82	09	2.55
4.	Fairdeal Traders, Bhopal	82	44 26.12.14	08.68	17	1.08	15	1.35	11	3.34	02	0.04	07	0.72	11	1.65	05	0.50
TOTAL				60.72	60	8.73	71	7.99	40	8.95	15	8.58	54	8.85	55	8.75	27	8.87

Sl. No.	Name of supplier M/s	FVC Bill No.	Treasury Voucher No./Date	Total amount of purchase	Package wise details of items purchased and payment to suppliers									
					Package 08		Package 09		Package 10		Package 11		Package 12	
					No. of Items purchased	Amount of purchase	No. of Items purchased	Amount of purchase	No. of Items purchased	Amount of purchase	No. of Items purchased	Amount of purchase	No. of Items purchased	Amount of purchase
1.	Tatame Technology, Indore	83	45 26.12.14	03.97	02	1.87	04	2.10	--	--	--	--	--	--
2.	Davis Furniture Systems (P) Ltd., Bhopal	84	52 29.12.14	25.05	--	--	--	--	02	8.96	07	8.40	04	7.69
3.	Royal Computers, Indore	86	47 26.12.14	1.38	--	--	04	1.38	--	--	--	--	--	--
4.	Divya Industry, Indore	87	48 26.12.14	0.89	02	0.89	--	--	--	--	--	--	--	--
5.	Crescent Computers, Indore	85	46 26.12.14	6.95	02	5.65	05	1.30	--	--	--	--	--	--
TOTAL				38.24	06	8.41	13	4.78	02	8.96	07	8.40	04	7.69

Appendix 3.7.1

(Reference: Paragraph 3.7, Page No. 47)

Statement showing excess amount paid as supervision charges and service tax thereon

(Amount in ₹)

Sl. No.	Name of Districts	Year	Sanctioned estimated amount	Amount paid (supervision charges @ 5 per cent)	Amount paid as service tax	Total paid amount (supervision + service tax thereon)	Amount to be paid (supervision charges @ 3 per cent)	service tax applicable thereon)	Total amount to be paid (service tax + supervision charges	Excess payment
1	Burhanpur	2015-16	4,56,03,452	22,79,678	3,26,359	26,06,037	13,68,104	1,95,947	15,64,051	10,41,986
2	Mandsour	2014-15	6,27,84,793	31,39,254	3,88,035	35,27,289	18,83,544	2,32,806	21,16,350	14,10,939
		2015-16	1,25,08,464	6,25,424	88,649	7,14,073	3,75,253	53,191	4,28,444	2,85,629
3	Katni	2013-14	44,34,685	2,21,735	27,357	2,49,092	1,33,041	16,444	1,49,485	99,607
		2014-15	1,23,41,495	6,17,629	78,201	6,95,830	3,70,245	45,762	4,16,007	2,79,823
		2015-16	4,08,00,799	20,41,641	2,91,979	23,33,620	12,24,024	1,75,048	13,99,072	9,34,548
4	Dewas	2014-15	7,77,43,834	38,88,357	4,80,608	43,68,965	23,32,315	2,88,274	26,20,589	17,48,376
		2015-16	3,56,51,292	17,82,567	2,51,461	20,34,028	10,69,539	1,50,876	12,20,415	8,13,613
5	Ujjain ²	2013-14	3,90,53,378	18,55,330	2,29,127	20,84,457	11,71,601	1,44,810	13,16,411	7,68,046
		2014-15	7,23,22,722	34,43,778	4,25,583	34,86,361	21,69,682	2,68,173	24,37,855	10,48,506
		2015-16	5,06,81,685	25,39,586	3,56,539	28,96,125	15,20,451	2,12,863	17,33,314	11,62,811
6	Chhindwara	2015-16	4,24,41,405	21,22,070	2,97,090	24,19,160	12,73,242	1,78,254	14,51,496	9,67,664
Total			49,63,68,004	2,45,57,049	32,40,988	2,74,15,037	1,48,91,041	19,62,448	1,68,53,489	1,05,61,548

² For the year 2013-14 and 2014-15, the supervision charges was paid at the rate of 4.75 per cent and service tax calculated thereon.

Appendix 3.8.1

(Reference: Paragraph 3.8, Page No. 48)

Details of payment of surcharge due to failure in maintaining power factor by ULBs

Month/Year	Connection no.	Power factor	Energy Charges during the month (in ₹)	Percent of surcharge due to low power factor	Amount of Surcharge levied for low Power Factor (in ₹)
(1)	(2)	(3)	(4)	(5)	(6)
Municipal Corporation, Jabalpur					
April 2016	5952832000	81	31,797	13	4,134
	5381832000	84	7,04,994	7	49,350
	8281832000	77	1,37,758	21	28,929
	1891832000	83	10,10,205	9	90,918
May 2016	5952832000	81	35,370	13	4,598
	5381832000	82	5,81,695	11	63,986
	8281832000	77	1,32,141	21	27,750
	1891832000	82	10,36,302	11	1,13,993
	5822832000	72	2,28,347	31	70,787
June 2016	5952832000	80	35,775	15	5,366
	5381832000	78	4,59,716	19	87,346
	8281832000	75	1,27,896	25	31,974
	1891832000	81	7,26,481	13	94,443
	5822832000	76	3,70,836	23	85,292
July 2016	5952832000	75	41,758	25	10,439
	5381832000	78	5,26,802	19	1,00,092
	8281832000	78	1,47,876	19	28,096
	9922832000	89	2,47,768	1	2,478
	1891832000	80	8,83,690	15	1,32,553
Aug 2016	5952832000	75	40,967	25	10,242
	5381832000	74	3,71,132	27	1,00,206
	8281832000	70	27,038	35	9,463
	4392832000	89	62,73,579	1	62,736
	1891832000	78	10,33,957	19	1,96,452
	5822832000	65	2,14,337	35	75,018
Sep 2016	5952832000	78	39,549	19	7,514
	5381832000	80	4,14,268	15	62,140
	8281832000	47	5,580	35	1,953
	1891832000	83	10,87,330	9	97,860
	5822832000	75	2,31,331	25	57,833
Oct 2016	5952832000	80	41,731	15	6,260
	5381832000	80	4,26,777	15	64,017
	9922832000	89	2,55,374	1	2,554
	1891832000	83	11,83,801	9	1,06,542
	5822832000	74	2,54,344	27	68,673
Nov 2016	5952832000	81	41,666	13	5,417

Month/Year	Connection no.	Power factor	Energy Charges during the month (in ₹)	Percent of surcharge due to low power factor	Amount of Surcharge levied for low Power Factor (in ₹)
(1)	(2)	(3)	(4)	(5)	(6)
	5381832000	79	4,09,228	17	69,569
	9922832000	84	1,73,231	7	12,126
	1891832000	83	11,59,980	9	1,04,398
	5822832000	69	2,13,091	35	74,582
Dec 2016	5952832000	82	44,595	11	4,905
	5381832000	80	4,60,677	15	69,102
	9922832000	82	1,76,104	11	19,371
	1891832000	84	12,39,592	7	86,771
	5822832000	77	2,72,542	21	57,234
Jan 2017	5952832000	83	43,297	9	3,897
	5381832000	80	4,66,625	15	69,994
	9922832000	84	1,60,772	7	11,254
	1891832000	84	12,22,873	7	85,601
	5822832000	76	2,61,044	23	60,040
Feb 2017	5952832000	82	37,099	11	4,081
	5381832000	81	4,29,771	13	55,870
	8281832000	83	1,26,336	9	11,370
	9922832000	84	1,45,540	7	10,188
	1891832000	82	10,37,804	11	1,14,158
	5822832000	77	2,32,786	21	48,885
Mar 2017	5952832000	81	34,813	13	4,526
	5381832000	82	5,16,383	11	56,802
	8281832000	82	1,24,074	11	13,648
	9922832000	89	2,03,829	1	2,038
	1891832000	84	11,70,081	7	81,906
	5822832000	76	2,19,948	23	50,588
Apr 2017	5952832000	86	38,870	4	1,555
	1891832000	84	12,41,171	7	86,882
	5822832000	81	2,71,293	13	35,268
May 2017	5952832000	87	46,412	3	1,392
	8281832000	83	1,60,497	9	14,445
	1891832000	84	13,12,366	7	91,866
	5822832000	82	3,00,025	11	33,003
June 2017	5952832000	84	35,882	7	2,512
	5381832000	82	5,10,600	11	56,166
	8281832000	82	1,50,073	11	16,508
	1891832000	83	12,99,266	9	1,16,934
	5822832000	82	3,07,950	11	33,874
July 2017	5952832000	82	36,802	11	4,048
	1891832000	84	12,91,654	7	90,416
	5822832000	77	2,72,955	21	57,320

Month/Year	Connection no.	Power factor	Energy Charges during the month (in ₹)	Percent of surcharge due to low power factor	Amount of Surcharge levied for low Power Factor (in ₹)
(1)	(2)	(3)	(4)	(5)	(6)
Aug 2017	5952832000	85	36,504	5	1,825
	8281832000	82	1,90,594	11	20,965
	1891832000	82	11,76,935	11	1,29,463
	5822832000	80	3,00,421	15	45,063
Sep 2017	5952832000	85	35,832	5	1,792
	5381832000	80	3,73,702	15	56,055
	1891832000	82	10,54,426	11	1,15,987
Oct 2017	5952832000	82	27,221	11	2,994
	5381832000	84	5,50,606	7	38,542
	8281832000	83	1,58,469	9	14,262
	1891832000	83	8,39,063	9	75,516
	5822832000	81	2,38,452	13	30,999
Nov 2017	9922832000	88	2,06,787	2	4,136
	8281832000	80	1,75,706	15	26,356
	1891832000	80	9,58,878	15	1,43,832
	5495345214	75	1,90,498	25	47,625
Dec 2017	5952832000	80	36,316	15	5,447
	5381832000	83	9,20,181	9	82,816
	8281832000	81	1,65,638	13	21,533
	1891832000	80	6,89,003	15	1,03,350
	5822832000	77	2,63,366	21	55,307
	9922832000	85	1,75,714	5	8,786
Jan 2018	5952832000	80	34,982	15	5,247
	5381832000	80	5,97,673	15	89,651
	8281832000	80	1,40,311	15	21,047
	1891832000	81	6,87,403	13	89,362
	5822832000	76	2,71,963	23	62,551
Total					50,93,006
Municipal Council, Badwani					
April 2014	572309	85	3,32,330	5	16,616
	572310	73	4,03,232	29	1,16,937
May 2014	572309	87	3,46,074	3	10,382
	572310	75	4,06,060	25	1,01,515
June 2014	572309	85	3,03,973	5	15,199
	572310	74	3,49,516	27	94,369
Aug 2014	572309	79	2,70,013	17	45,902
	572310	72	3,57,834	31	1,10,929
Oct 2014	572309	79	2,93,400	17	49,878
	572310	74	3,93,744	27	1,06,311
Dec 2014	572309	81	2,69,793	13	35,073
	572310	71	3,79,552	33	1,25,252

Month/Year	Connection no.	Power factor	Energy Charges during the month (in ₹)	Percent of surcharge due to low power factor	Amount of Surcharge levied for low Power Factor (in ₹)
(1)	(2)	(3)	(4)	(5)	(6)
Jan 2015	572309	82	2,98,449	11	32,829
	572310	72	4,10,472	31	1,27,246
Feb 2015	572309	82	2,59,382	11	28,532
	572310	71	3,74,035	33	1,23,432
Mar 2015	572309	83	3,48,490	9	31,364
	572310	73	4,04,066	29	1,17,179
Apr 2015	572309	83	3,57,828	9	32,205
	572310	78	3,95,118	19	75,072
May 2015	572309	83	4,08,522	9	36,767
	572310	77	4,65,234	21	97,699
June 2015	572309	81	4,03,391	13	52,441
	572310	76	4,91,085	23	1,12,950
July 2015	572309	76	3,41,088	23	78,450
	572310	76	4,99,776	23	1,14,949
Aug 2015	572309	77	3,24,382	21	68,120
	572310	77	4,81,199	21	1,01,052
Sep 2015	572309	74	2,93,094	27	79,135
	572310	73	4,36,325	29	1,26,534
Oct 2015	572309	76	3,23,331	23	74,366
	572310	75	4,24,975	25	1,06,244
Nov 2015	572309	79	3,73,363	17	63,472
	572310	74	4,21,880	27	1,13,908
Dec 2015	572309	75	3,80,937	25	95,234
	572310	73	4,29,427	29	1,24,534
Feb 2016	572309	74	3,17,729	27	85,787
	572310	78	3,52,604	19	66,995
Mar 2016	572309	73	3,49,240	29	1,01,280
	572310	82	3,73,837	11	41,122
Apr 2016	572309	76	4,15,148	23	95,484
	572310	82	4,18,214	11	46,004
May 2016	572309	74	4,85,584	27	1,31,108
	572310	82	4,43,547	11	48,790
Jun 2016	4994453847	79	1,64,581	17	27,979
	572309	74	4,88,285	27	1,31,837
	572310	82	4,30,134	11	47,315
July 2016	572309	74	5,35,814	27	1,44,670
	572310	83	4,39,809	9	39,583
Aug 2016	4994453847	87	2,19,670	3	6,590
	572309	74	4,91,775	27	1,32,779
	572310	84	4,09,765	7	28,684
Sep 2016	4994453847	82	2,21,389	11	24,353
	572309	77	5,23,873	21	1,10,013
	572310	84	3,96,947	7	27,786

Month/Year	Connection no.	Power factor	Energy Charges during the month (in ₹)	Percent of surcharge due to low power factor	Amount of Surcharge levied for low Power Factor (in ₹)
(1)	(2)	(3)	(4)	(5)	(6)
Oct 2016	4994453847	81	2,11,637	13	27,513
	572309	77	5,23,873	21	1,10,013
	572310	84	4,19,944	7	29,396
Nov 2016	4994453847	81	1,82,628	13	23,742
	572309	73	3,91,468	29	1,13,525
	572310	84	3,11,848	7	21,829
Dec 2016	572309	72	5,04,730	31	1,56,466
	572310	83	2,69,458	9	24,251
Jan 2017	572309	69	4,97,703	35	1,74,196
	572310	84	2,16,547	7	15,158
Feb 2017	572310	83	1,98,541	9	17,869
	572309	70	4,36,467	35	1,52,763
Mar 2017	572309	69	5,08,109	35	1,77,838
	572310	83	2,35,781	9	21,220
Apr 2017	4994453847	88	4,09,812	2	8,196
	572309	69	5,70,679	35	1,99,738
	572310	83	3,00,021	9	27,002
May 2017	4994453847	88	4,20,262	2	8,405
	572309	73	6,15,495	29	1,78,494
	572310	84	3,44,187	7	24,093
June 2017	4994453847	88	3,86,561	2	7,731
	572309	73	6,18,006	29	1,79,222
	572310	84	3,80,832	7	26,658
Total					59,05,554
Grand Total					1,09,98,560

Appendix 3.9.1
(Reference: Paragraph 3.9, Page No. 48)
Details of penalty levied by Employees' Provident Fund Organisation and
payments made

(Amount in ₹)

Name of MC	Month of issue of EPFO order	Deposit of deduction delayed during the Period	Delay in deposit	Penalty			Penalty paid (Month)
				Damages (14B)	Interest (7Q)	Total	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Municipal Corporation, Dewas	April 2016	04/11 to 04/15	37 to 1452 days	65,43,729	42,52,662	1,07,96,391	1,07,96,391 (Sep. 2016)
	Nov. 2016	05/15 to 07/16	39 to 292 days	28,23,051	17,87,799	46,10,850	46,10,850 (March 2018)
	July 2018	8/16 to 12/17	50 to 772 days	-	30,76,157	30,76,157	30,76,157 (Sep. 2018)
Municipal Corporation, Chhindwada	March 2014	09/11 to 11/13	12 to 596 days	9,65,694	6,73,376	16,39,070	16,39,070 (Dec. 2014)
	Nov. 2015	04/14 to 03/15	18 to 88 days	1,54,560	2,37,539	3,92,099	3,92,099 (Nov. 2015)
	May 2016	04/15 to 03/16	Six to 20 days	10,798	25,917	36,715	36,715 (Jun. 2016)
	Oct. 2017	04/16 to 03/17	Two to 36 days	15,818	37,971	53,789	53,789 (Dec. 2017)
Municipal Corporation, Jabalpur	March 2014	06/11 to 01/14	Nine to 221 days	7,81,119	6,70,391	14,51,510	14,51,510 (Jun. 2015)
	Oct. 2015	02/14 to 03/14	Eight to 19 days	5,963	14,308	20,271	20,271 (Jan. 2016)
	Sep. 2017	03/16 to 02/17	Three to 46 days	47,488	1,13,973	1,61,461	1,61,461 (Nov. 2017)
Municipal Council, Kotma	Aug. 2015	01/11 to 01/14	One to 600 days		3,91,473	3,91,473	3,91,473 (Sep. 2015)
	Dec. 2015	02/14 to 03/15	Eight to 76 days	8,833	17,549	26,382	26,382 (Jan. 2016)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Municipal Council, Kareli	Apr. 2015	01/11 to 11/13	Five to 886 days	5,02,902	2,55,012	7,57,914	7,57,914 (Sep. 2015)
	Mar. 2016	04/14 to 03/15	Six to 29 days	2,385	5,724	8,109	8,109 (Apr. 2016)
	Jun. 2016	04/15 to 03/16	Above one day	12,155	18,074	30,229	30,229 (Oct. 2016)
Municipal Council, Badwani	Jun. 2016	02/11 to 09/15	58 to 1344 days	9,44,479	5,61,197	15,05,676	5,61,197 (Oct. 2016) 9,44,479 (Aug. 2017)
Total						2,49,58,096	2,49,58,096

Appendix 3.10.1

(Reference: Paragraph 3.10, Page No. 50)

Detail of excess payment on supply of cooked food under SNP

Details of beneficiaries and total expenditure incurred on supply of cooked food under SNP									
Name of District and period	Number of beneficiaries					Amount actually paid to SHG (in ₹)	Amount paid for cook (in ₹)	Amount of food grain (in ₹)	Total payment to SHG, cook and NAN (in ₹)
	Children aged 3 to 6 years		Third meal - children of acute weight	Mangal diwas pregnant /lactating mothers/ adolescent girls	Mangal diwas 6 month to 3 years children				
	breakfast	Meal	Third Meal	Meal	Meal				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	10 (7+8+9)
Dhar (04/ 2016 to 06/2017)	14510338	17793501	1250299	1210150	2210804	10,96,62,153	1,85,54,965	78,26,985	13,60,44,103
Umaria (01/2016 to 09/2017)	6360430	8165501	620765	479856	106861	4,56,70,216	72,93,875	44,28,766	5,73,92,857
Khargone (12/2015 to 06/2017)	22716360	26885535	1530113	2151886	3615565	16,61,08,309	1,11,67,000	1,28,37,420	19,01,12,730
Total	43587128	52844537	3401177	3841892	5933230	32,14,40,678	3,70,15,840	2,50,93,171	38,35,49,690

Detail of maximum amount to be paid and excess payment on supply of cooked food under SNP								
Name of District	No. of beneficiaries (taken from col. 2 to 6 of above table)* rate as per norms					Total amount was to be paid as per norms (addition of col. 11 to 15) (in ₹)	Total amount actually paid for the supplies (col. 10) (in ₹)	Excess amount paid (in ₹)
	For children age 03 to 06 years			For Mangal diwas pregnant /lactating mothers/ adolescent girls	For Mangal diwas children 06 months to 03 years			
	Breakfast @ ₹ 2	Lunch @ ₹ 4	Third meal @ ₹ 3	@ ₹ 7	@ ₹ 4			
(11=col. 2* ₹ 2)	(12=col. 3 * ₹ 4)	(13=col. 4 * ₹ 3)	(14=col. 5 * ₹ 7)	(15=col. 6 * ₹ 4)	(16)	(17)	18 (17-16)	
Dhar	2,90,20,676	7,11,74,004	37,50,897	84,71,050	88,43,216	12,12,59,843	13,60,44,103	1,47,84,260
Umaria	1,27,20,860	3,26,62,004	18,62,295	33,58,992	4,27,444	5,10,31,595	5,73,92,857	63,61,262
Khargone	4,54,32,720	10,75,42,140	45,90,339	1,50,63,202	1,44,62,260	18,70,90,661	19,01,12,730	30,22,069
Total	8,71,74,256	21,13,78,148	1,02,03,531	2,68,93,244	2,37,32,920	35,93,82,099	38,35,49,690	2,41,67,591

Appendix-3.11.1

(Reference: Paragraph 3.11, Page No. 51, 52 & 53)

**Statement showing DDO wise details of amounts drawn from honorarium head
(Major Head-2235, 31-004) and deposited into unrelated bank accounts**

Sl. No.	Name of the DDO	Period of transaction	Number of bank accounts involved	Number of payment made	Total Amount (in ₹)
1	DPO, Bhopal	09/2016 to 06/2017	43	66	39,60,891
2	PO, Banganga, Bhopal	03/2016	5	5	2,37,000
3	PO, Bairasiaya-1, Bhopal	05/2014 to 06/2016	39	129	55,18,500
4	PO, Bairasiaya-2, Bhopal	11/2014 to 06/2016	23	75	25,46,000
5	PO, Barkhedi, Bhopal	11/2014 to 05/2016	34	110	65,39,415
6	PO, Chandbad, Bhopal	11/2014 to 05/2016	42	96	62,15,294
7	PO, Govindpura, Bhopal	05/2014 to 04/2016	31	226	47,06,504
8	PO, Motiyapark, Bhopal	03/2016 to 08/2016	15	20	13,14,000
9	PO, Phanda, Bhopal	04/2016 to 08/2016	10	90	26,42,600
10	PO, Udaipura, Raisen	02/2016 to 03/2016	11	46	21,88,404
11	PO, Lateri, Vidisha	06/2014 to 12/2015	5	34	26,71,398
12	DPO, Morena	10/2016 to 06/2018	9	306	5,94,286
13	DPO, Alirajpur	09/2015 to 12/2017	5	85	14,67,439
14	PO, Alirajpur	06/2014 to 08/2014	1	5	9,500
15	PO, Bhabra	06/2014 to 05/2015	4	33	2,57,532
16	PO, Jobat	06/2014 to 04/2015	9	22	1,00,793
17	PO, Katthiwada	11/2014	1	1	8,250
18	PO, Udaigarh	07/2015	1	1	3,000
19	PO, Sondwa	07/2014 to 07/2015	5	37	2,40,605

Sl. No.	Name of the DDO	Period of transaction	Number of bank accounts involved	Number of payment made	Total Amount (in ₹)
20	DPO, Jhabua	06/2015 to 06/2018	7	148	10,03,304
21	PO, Meghnagar	05/2014 to 02/2015	1	12	2,16,800
Total			301	1547	4,24,41,515

Appendix-3.12.1

(Reference: Para 3.12, Page No. 55)

Statement showing DDO wise details of amounts drawn from *Poshan Aahar* head and deposited into unrelated bank accounts

Sl. No.	Name of the DDO	Period of transaction	Number of bank accounts involved	Number of payment made	Total Amount (in ₹)
1	DPO, Alirajpur	05/2014 to 03/2017	7	45	40,72,346
2	DPO, Jhabua	10/2015 to 03/2018	5	16	15,30,394
3	PO, Banganga	12/2014 to 06/2015	2	3	7,08,001
4	PO, Barkhedi	06/2015	1	1	3,44,000
5	PO, Chandband	12/2014	1	2	6,31,936
6	PO, Govindpura	06/2015 to 06/2016	5	6	3,40,756
7	PO, Motiyapark	02/2015 to 06/2016	4	10	4,02,898
8	PO, Phanda	06/2014 to 06/2016	13	115	19,27,169
9	PO, Sondwa	09/2015 to 12/2015	8	16	1,64,165
10	PO, Udaipura	06/2015	1	4	8,00,000
Total			47	218	1,09,21,665

Appendix-3.12.2

(Reference: Para 3.12, Page No. 55)

Statement showing DDO wise details of amounts drawn from *Aganwadi Bhawan Rent* (Head- 22-011) head and deposited into unrelated bank accounts

Sl. No.	Name of the DDO	Period of transaction	Number of bank accounts involved	Number of payment made	Total Amount (in ₹)
1	PO, Bairasiya-1, Bhopal	10/14 to 7/16	18	46	15,50,300
2	PO, Bairasiya-2, Bhopal	3/15 to 6/16	16	25	7,26,150
3	PO, Banganga, Bhopal	9/15 to 8/16	13	29	15,13,996
4	PO, Barkhedi, Bhopal	5/15 to 8/16	18	39	21,07,800
5	PO, Chandbad, Bhopal	11/14 to 1/16	18	70	15,46,826
6	PO, Govindpura, Bhopal	4/15 to 2/16	29	156	31,71,286
7	PO, Motiapark, Bhopal	5/15 to 3/16	24	47	10,75,224
8	PO, Phanda, Bhopal	12/14 to 7/16	11	39	7,91,000
9	PO, Sanchi, Raisen	12/15	09	09	1,62,000
10	PO, Udaipura, Raisen	11/15 to 6/16	15	16	11,14,000
Total			171	476	1,37,58,582

Appendix-3.12.3

(Reference: Para 3.12, Page No. 55)

Statement showing DDO wise details of amounts drawn from *Material Supply* (Head-34-009) head and deposited into unrelated bank accounts

Sl. No.	Name of the DDO	Period of transaction	Number of bank accounts involved	Number of payment made	Total Amount (in ₹)
1	PO, Bairasiya-1, Bhopal	8/15 to 6/16	03	06	64,000
2	PO, Bairasiya-2, Bhopal	8/16	01	01	39,000
3	PO, Banganga, Bhopal	9/15 & 3/16	02	02	1,49,898
4	PO, Barkhedi, Bhopal	1/15 & 3/16	03	04	2,82,000
5	PO, Chandbad, Bhopal	6/14 to 8/16	10	16	7,40,809
6	PO, Govindpura, Bhopal	9/14 to 3/16	07	13	8,34,559
7	PO, Motiapark, Bhopal	9/14 to 7/16	03	04	86,140
8	PO, Phanda, Bhopal	12/14 to 7/16	14	79	23,21,840
Total			43	125	45,18,246

Appendix-3.12.4

(Reference: Para 3.12, Page No. 55)

**Statement showing DDO wise details of amounts drawn from Maintenance
(Head-33-002) head and deposited into unrelated bank accounts**

Sl. No.	Name of the DDO	Period of transaction	Number of bank accounts involved	Number of payment made	Total Amount (in ₹)
1	PO, Bairasiya-1, Bhopal	3/16 & 6/16	01	02	1,00,000
2	PO, Banganga, Bhopal	3/16	01	01	49,966
3	PO, Barkheddi, Bhopal	3/16	01	01	50,000
4	PO, Chandbad, Bhopal	3/16	01	01	50,000
5	PO, Phanda, Bhopal	3/16	01	01	48,750
Total			05	06	2,98,716

Appendix-3.12.5

(Reference: Para 3.12, Page No. 55)

**Statement showing DDO wise details of amounts drawn from Flexi Fund
(Head 51-000) head and deposited into unrelated bank accounts**

Sl. No.	Name of the DDO	Period of transaction	Number of bank accounts involved	Number of payment made	Total Amount (in ₹)
1	PO, Bairasiya-1, Bhopal	9/14 to 3/16	09	16	11,76,525
2	PO, Bairasiya-2, Bhopal	8/14 to 3/16	03	05	6,24,918
3	PO, Banganga, Bhopal	12/14 to 3/16	04	07	5,24,495
4	PO, Barkheddi, Bhopal	10/14 to 3/16	03	08	6,53,590
5	PO, Chandbad, Bhopal	11/14 to 3/16	04	08	10,19,855
6	PO, Govindpura, Bhopal	9/14 to 2/16	07	12	8,39,788
7	PO, Motiyapark, Bhopal	6/15 to 5/16	05	06	2,86,090
8	PO, Phanda, Bhopal	8/14 to 3/16	10	64	21,49,486
Total			45	126	72,74,747

Appendix-3.12.6

(Reference: Para 3.12, Page No. 55)

**Statement showing DDO wise details of amounts drawn from Advertisement
(Head 35-000) head and deposited into unrelated bank accounts**

Sl. No.	Name of the DDO	Period of transaction	Number of bank accounts involved	Number of payment made	Total Amount (in ₹)
1	PO, Banganga, Bhopal	12/14	01	01	1,00,000
2	PO, Chandbad, Bhopal	11/14 to 12/14	02	02	1,13,800
3	PO, Motiapark, Bhopal	3/16	01	01	99,780
4	PO, Phanda, Bhopal	12/14 to 6/16	05	10	2,11,860
Total			09	14	5,25,440

Appendix-3.12.7

(Reference: Para 3.12, Page No. 55)

**Statement showing DDO wise details of amounts drawn from Exam. and Training
(Head 24-002) head and deposited into unrelated bank accounts**

Sl. No.	Name of the DDO	Period of transaction	Number of bank accounts involved	Number of payment made	Total Amount (in ₹)
1	PO, Bairasiya-1, Bhopal	3/16	03	03	62,000
2	PO, Bairasiya-2, Bhopal	3/16 & 8/16	04	06	1,24,000
3	PO, Barkheddi, Bhopal	12/14 & 11/15	02	02	1,23,238
4	PO, Chandbad, Bhopal	11/15 & 6/16	03	05	1,89,130
5	PO, Govindpura, Bhopal	11/15 & 6/16	02	02	1,44,600
6	PO, Motiyapark, Bhopal	3/16	02	02	90,000
7	PO, Phanda, Bhopal	11/14 to 6/16	05	08	4,21,930
Total			21	28	11,54,898

Appendix-3.12.8

(Reference: Para 3.12, Page No. 55)

Statement showing DDO wise details of amounts drawn from *Atal Bal* Mission head and deposited into unrelated bank accounts

Sl. No.	Name of the DDO	Period of transaction	Number of bank accounts involved	Number of payment made	Total Amount (in ₹)
1	PO, Barkhedi, Bhopal	12/15	01	01	34,884
2	PO, Motiyapark, Bhopal	11/15 to 6/16	10	18	4,93,050
3	PO, Phanda, Bhopal	12/15 & 6/16	02	03	35,800
Total			13	22	5,63,734

Appendix-3.12.9

(Reference: Para 3.12, Page No. 55)

Statement showing DDO wise details of amounts drawn from Travelling Allowance (Head 21-001) head and deposited into unrelated bank accounts

Sl. No.	Name of the DDO	Period of transaction	Number of bank accounts involved	Number of payment made	Total Amount (in ₹)
1	PO, Govindpura, Bhopal	8/15 to 9/15	05	13	1,70,000
2	PO, Phanda, Bhopal	5/15 to 1/16	08	56	7,95,675
Total			13	69	9,65,675

Glossary of Abbreviations

Performance Audit on Water Supply Management in Bhopal and Indore Municipal Corporations

Sl. No.	Abbreviations	Full form
1	AE	Assistant Engineer
2	AMRUT	Atal Mission for Rejuvenation and Urban Transformation
3	BMC	Bhopal Municipal Corporation
4	BIS	Bureau of Indian Standards
5	CPHEEO	Central Public Health Environment Engineering Organisation
6	DMA	District Metered Area
7	DPRs	Detailed Project Reports
8	EE	Executive Engineer
9	ENC	Engineer-in-Chief
10	GoI	Government of India
11	GoMP	Government of Madhya Pradesh
12	HHs	Households
13	HLSC	High Level Steering Committee
14	JNNURM	Jawaharlal Nehru National Urban Renewal Mission
15	IMC	Indore Municipal Corporation
16	lpcd	Litre Per Capita per day
17	MC	Municipal Corporation
18	MIC	Mayor-in-Council
19	MIS	Management Information System
20	MLD	Million Litre Daily
21	MP	Madhya Pradesh
22	MoSPI	Ministry of Statistics and Programme Implementation
23	MoUD	Ministry of Urban Department
24	NRW	Non-Revenue Water
25	NTU	Nephelometric Turbidity Unit
26	OHT	Over Head Tank
27	O&M	Operation & Maintenance
28	PAC	Poly Aluminium Chloride
29	PWD	Public Works Department
30	SCADA	Supervisory Control and Data Acquisition

Sl. No.	Abbreviations	Full form
31	SDGs	Sustainable Development Goals
32	SE	Superintendent Engineer
33	SGI	Studio Galli Ingegneria
34	SLB	Service Level Benchmark
35	SLSC	State Level Steering Committee
36	SLTC	State Level Technical Committee
37	SOP	Schedule of Programme
38	SR	Service Reservoirs
39	UADD	Urban Administration and Development Directorate
40	UAHD	Urban Development and Housing Department
41	UIDSSMT	Urban Infrastructure Development Scheme for Small and Medium Town
42	ULB	Urban Local Body
43	UNDG	United Nations Development Group
44	UFW	Unaccounted for Water
45	WTP	Water Treatment Plant

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