



**Report of the  
Comptroller and Auditor General of India  
on  
GENERAL AND SOCIAL SECTORS  
for the year ended 31 March 2019**



लोकहितार्थ सत्यनिष्ठा  
Dedicated to Truth in Public Interest



**Government of Madhya Pradesh**  
*Report No. 1 of the year 2021*



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Comptroller and Auditor General of India**

**on**

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## PREFACE

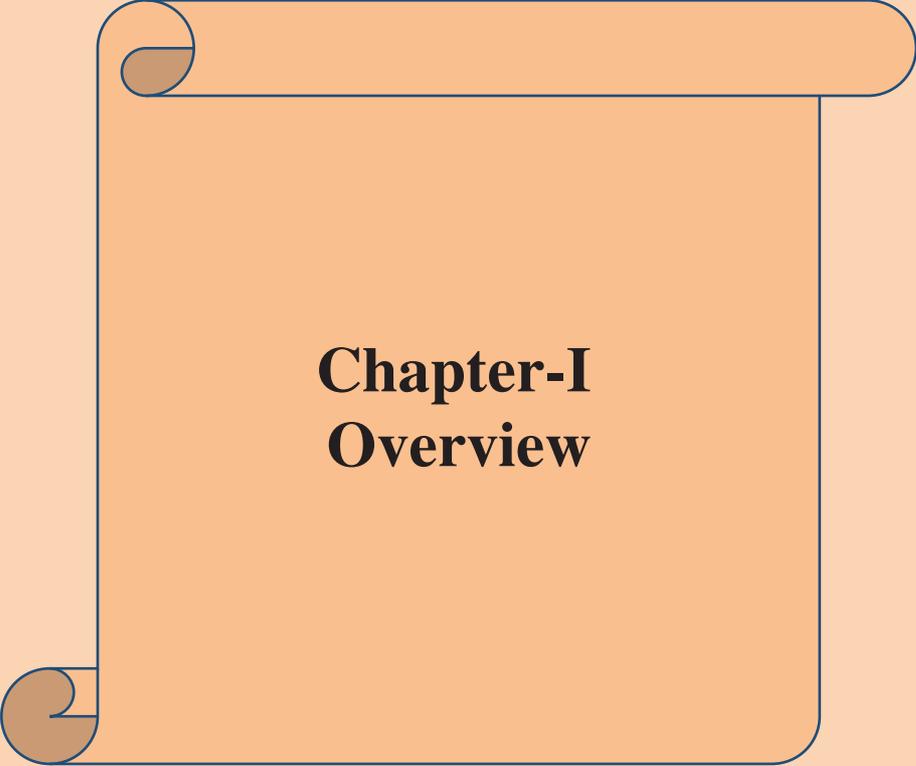
This Report for the year ended March 2019 has been prepared for submission to the Governor of Madhya Pradesh under Article 151 of the Constitution of India for being laid before the Legislature of the State.

The Report contains significant results of performance audit of *Implementation of Food Safety and Standards Act, 2006* besides compliance audit of the Departments of the Government of Madhya Pradesh under General and Social Sectors including Home, Planning, Economics and Statistics, Public Health and Family Welfare, Sports and Youth Welfare and Tribal Affairs Departments.

The instances mentioned in the Report are those which came to notice in the course of test audit during the period 2018-19. The instances which came to notice in earlier years, but could not be reported in previous Audit Reports have also been included. Further, instances relating to the period subsequent to 2018-19 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.





# **Chapter-I Overview**



## Chapter-I: Overview

### 1.1 About this Report

This Report of the Comptroller and Auditor General of India (CAG) contains matters arising from performance audit of Public Health and Family Welfare Department and compliance audit of transactions of various Departments of the Government of Madhya Pradesh, pertaining to General and Social Sectors.

The primary purpose of this Report is to bring to the notice of the State Legislature, significant results of audit. The findings of audit are expected to enable the Executive to take corrective action, to frame appropriate policies as well as to issue directives that will lead to improved financial management of organisations and contribute to better governance.

This Chapter explains the planning and coverage of audit, response of Departments and Government to audit findings/observations made during audit of transactions and follow-up action on previous Audit Reports.

### 1.2 Profile of General and Social Sectors

A summary of the expenditure incurred by the 34 Departments of Government of Madhya Pradesh falling within the General and Social Sectors during the three-year period 2016-17 to 2018-19 is given below:

Table-1.1

(₹ in crore)

Sl. No.	Name of the Department	2016-17	2017-18	2018-19
<b>A</b>	<b>General Sector</b>			
1.	Finance Department	8,973.52	9,654.14	12,280.90
2.	Home Department	5,285.18	5,888.01	6,840.54
3.	Revenue Department	4,980.98	3,932.00	3,980.89
4.	Law and Legislative Affairs Department	791.96	972.86	1,358.61
5.	General Administration Department	473.39	593.49	579.39
6.	Public Relation Department	382.49	382.94	418.82
7.	Jail Department	303.48	292.75	328.54
8.	Planning, Economics and Statistics Department	94.31	253.13	228.95
9.	Science and Technology Department	222.37	211.53	175.73
10.	Bhopal Gas Tragedy Relief and Rehabilitation Department	85.56	96.03	102.83
11.	Parliamentary Affairs (State Legislature) Department	69.46	87.13	83.98
12.	Public Service Management Department	53.26	47.67	46.96
13.	Overseas Indian Department	0	0	0.39
<b>Total (A)</b>		<b>21,715.96</b>	<b>22,411.68</b>	<b>26,426.53</b>

Sl. No.	Name of the Department	2016-17	2017-18	2018-19
<b>B</b>	<b>Social Sector</b>			
1.	Panchayat and Rural Development Department	27,063.69	31,654.94	30,916.50
2.	Urban Development and Housing Department	11,087.57	12,675.20	13,619.99
3.	School Education Department	9,720.38	10,563.75	11,270.77
4.	Public Health & Family Welfare Department	3,492.55	5,236.41	5,093.04
5.	Women and Child Development Department	2,704.63	3,831.64	4,222.96
6.	Tribal Affairs Department	4029.25	3,677.81	3,903.72
7.	Public Health Engineering Department	910.71	2,323.67	2,530.04
8.	Medical Education Department	794.12	1,629.79	1,968.02
9.	Higher Education Department	1,749.26	1,709.44	1,963.58
10.	Food, Civil Supplies and Consumer Protection Department	1,908.85	1,576.76	1,309.53
11.	Technical Education and Skill Development Department	567.42	901.62	1,064.35
12.	Scheduled Caste Welfare Department	77.54	1,083.70	976.59
13.	Labour Department	148.03	165.28	974.97
14.	Backward Classes and Minorities Welfare Department	782.50	824.88	840.84
15.	Social Justice and Disabled Persons Welfare Department	189.18	442.99	501.09
16.	AYUSH Department	327.26	351.47	429.42
17.	Culture Department	178.22	278.98	230.07
18.	Spirituality Department	141.29	220.91	192.50
19.	Sports and Youth Welfare Department	101.48	174.59	171.19
20.	Environment <sup>1</sup> Department	0	0	54.74
21.	Denotified Nomadic and Semi Nomadic Caste Welfare Department	10.25	19.56	15.87
<b>Total (B)</b>		<b>65,984.18</b>	<b>79,343.39</b>	<b>82,249.78</b>
<b>Grand Total (A+B)</b>		<b>87,700.14</b>	<b>1,01,755.07</b>	<b>1,08,676.31</b>

Source: Appropriation Accounts of Government of Madhya Pradesh for the respective years

<sup>1</sup> Up to 2017-18, Environment Department included in Urban Development and Environment Department.

### 1.3 Office of Principal Accountant General (Audit-I)

Out of 53 departments of the Government of Madhya Pradesh, 34 departments along with 21 Public Sector Undertakings (PSUs) and 55 autonomous bodies falling under General and Social Sectors are audited by the Office of the Principal Accountant General (Audit-I), Madhya Pradesh on behalf of the Comptroller and Auditor General of India (CAG).



Office of the Pr.AG

### 1.4 Authority for audit

The CAG's authority for audit is derived from Articles 149 to 151 of the Constitution of India, read with CAG's (Duties, Powers and Conditions of Service) Act, 1971 (DPC Act). The CAG audits General and Social Sector Departments of the Government as per the following provisions of the DPC Act:

- Audit of expenditure is carried out under Section 13<sup>2</sup> of the DPC Act;
- Audit of PSUs is carried out under the Section 19(1)<sup>3</sup> of the DPC Act;
- Audit of **autonomous bodies** is conducted under Sections 19(2)<sup>4</sup> and 20(1)<sup>5</sup> of the DPC Act;
- **Local bodies** are audited under Section 20(1) of the DPC Act;
- In addition, CAG also conducts audit of **other autonomous bodies** which are substantially funded by the Government under Section 14<sup>6</sup> of the DPC Act.

Principles and methodologies for various audits are prescribed in Auditing Standards and the Regulations on Audit and Accounts, as well as other guidelines, manuals and instructions issued by or on behalf of the CAG.

<sup>2</sup> Audit of (i) all transactions from the Consolidated Fund of State (ii) all transactions relating to the Contingency Fund and Public Account and (iii) all trading, manufacturing, profit & loss accounts, balance sheets and other subsidiary accounts kept in any Department of a State.

<sup>3</sup> Audit of the accounts of Government companies is performed and exercised in accordance with the provisions of the Companies Act, 2013.

<sup>4</sup> Audit of accounts of Corporations (not being Companies) established by or under law made by State Legislature in accordance with provisions of the respective legislations.

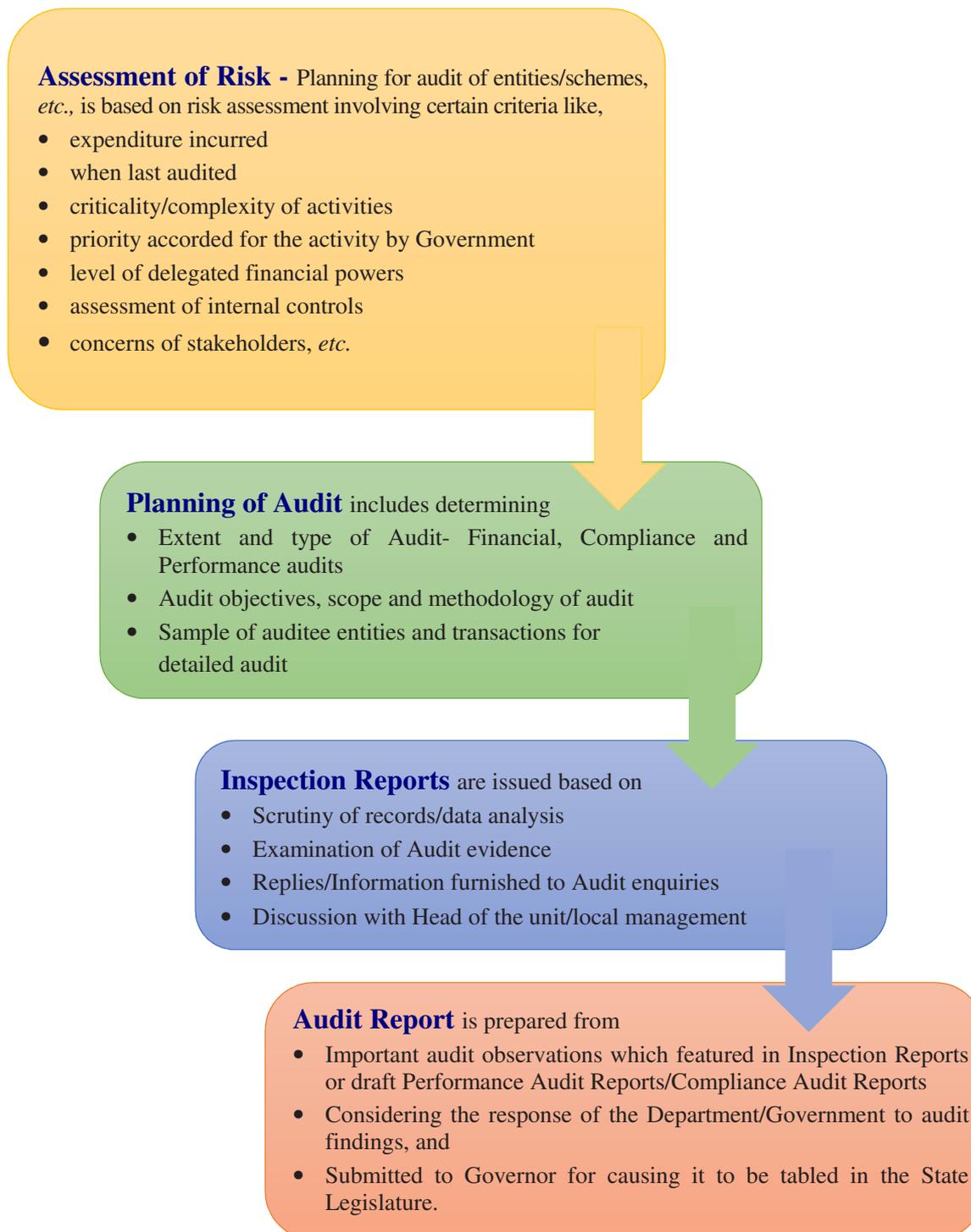
<sup>5</sup> Audit of accounts of any body or authority on request of Governor, on such terms and conditions as may be agreed upon between CAG and Government.

<sup>6</sup> Audit of all (i) receipts and expenditure of a body/authority substantially financed by grants or loans from the Consolidated Fund of State and (ii) all receipts and expenditure of any body or authority where grants or loans to such body or authority from the Consolidated Fund of State in a financial year is not less than ₹one crore.

## 1.5 Planning and Conduct of audit

The following flowchart depicts the process of planning and conduct of audit and preparation of Audit Reports:

**Figure-1.1: Planning and conduct of audit and preparation of Audit Reports**



After completion of compliance audit of each unit, an Inspection Report (IR) containing audit findings is issued to the head of the unit with a request to furnish replies within one month of receipt of the IR. Whenever replies are received, audit findings are either settled or further action for compliance is advised. Significant audit observations pointed out in these IRs, which require attention at the highest level in Government, are issued as draft paragraphs to the Government for their responses, before possible inclusion after due consideration of the responses, in the Audit Reports. In addition, draft Compliance Audits and Performance Audits on specific themes, topics, schemes are also issued to the Government for their responses, before possible inclusion in the Audit Reports. These Audit Reports are submitted to the Governor of Madhya Pradesh under Article 151 of the Constitution of India for causing them to be laid on the Table of the State Legislature.

## 1.6 Response of Departments to audit findings

### 1.6.1 Response to previous Inspection Reports

Heads of Offices and next higher authorities are required to respond to the observations contained in IRs and take appropriate corrective action. Audit observations communicated in IRs are also discussed at periodical intervals in Audit Committee meetings at District/State levels by officers of the Principal Accountant General's office with officers of the concerned Departments.

As of March 2020, 11,953 IRs containing 42,154 paragraphs pertaining to previous years were pending for settlement as detailed below. Of these, first replies have not been received in respect of 6,956 paragraphs (16.50 *per cent*) contained in 1,153 IRs. Department-wise details are given in *Appendix 1.1*.

**Table-1.2**

Year	Number of IRs/Paragraphs pending for settlement as of 31 March 2020		IRs/Paragraphs where even first replies have not been received as of 31 March 2020	
	IRs	Paragraphs	IRs	Paragraphs
<b>2014-15 &amp; earlier years</b>	7,740	20,581	162	610
<b>2015-16</b>	1,030	4,450	162	806
<b>2016-17</b>	1,354	6,284	240	1,443
<b>2017-18</b>	1,161	6,344	299	1,967
<b>2018-19</b>	668	4,495	290	2,130
<b>Total</b>	<b>11,953</b>	<b>42,154</b>	<b>1,153</b>	<b>6,956</b>

Source: Records maintained by the O/o Pr. AG (Audit-I), Madhya Pradesh

Lack of action on IRs and audit paragraphs is fraught with the risk of perpetuating serious financial irregularities pointed out in these reports. It may also result in dilution of internal controls in the governance process, inefficient and ineffective delivery of public goods/

services, fraud, corruption and loss to public exchequer. State Government, therefore, needs to institute an appropriate mechanism to review these IRs and audit paragraphs and take expeditious action to address the concerns flagged in these.

### **1.6.2 Response of Government to audit observations**

All Departments are required to send their responses to draft audit paragraphs proposed for inclusion in CAG's Report within six weeks<sup>7</sup> of their receipt. During the year 2019-20, five draft compliance audit paragraphs were forwarded to the Additional Chief Secretary/Principal Secretaries of the Departments<sup>8</sup> concerned, drawing their attention to the audit findings and requesting them to send their response within six weeks. It was brought to their personal attention that these paragraphs were likely to be included in the Audit Report of the CAG of India, which would be placed before the State Legislature and it would be desirable to include their comments/responses to the audit findings. Despite this, Home Department and Tribal Affairs Department did not furnish reply to two draft compliance audit paragraphs as on the date of finalisation of this Report. The fact of non-receipt of Government responses was also brought to the notice of the Chief Secretary to the Government in August 2020. The responses of the Government, wherever received, have been appropriately incorporated in the Report.

### **1.6.3 Response of Government to audit paragraphs that featured in earlier Audit Reports**

Administrative Departments are required to submit Explanatory Notes (EN) on paragraphs and reviews included in Audit Reports, within three months<sup>9</sup> of their presentation to State Legislature duly indicating action taken or proposed to be taken. For this purpose, the Departments are not required to wait for any notice or call from the Public Accounts Committee. Explanatory Notes on all paragraphs/ performance audit reviews included in all Audit Reports upto 2016-17 were received as on 31 March 2020.

### **1.6.4 Response of Government to recommendations of the Public Accounts Committee**

Administrative Departments are required to submit Action Taken Notes (ATNs) on recommendations of Public Accounts Committee (PAC) within six months<sup>10</sup> from the date of receipt of recommendations. As of March 2020, 23 ATNs on 37 paras of Audit Reports in respect of 13 Departments were yet to be received. Details are given in *Appendix 1.2*.

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<sup>7</sup> As per paragraph 207 of Regulations on Audit and Accounts 2007.

<sup>8</sup> Home Department; Planning, Economics and Statistical Department; Sports and Youth Welfare Department and Tribal Affairs Department.

<sup>9</sup> As per para 4.30 of the Report of the High Power Committee appointed to review the response of the State Governments to the Audit Reports of the Comptroller and Auditor General of India.

<sup>10</sup> As per para 4.33 of the Report of the High Power Committee appointed to review the response of the State Governments to the Audit Reports of the Comptroller and Auditor General of India.

### 1.7 Recovery at the instance of Audit

Test-check of records<sup>11</sup> in the office of District Planning and Statistical Officer (DPO), Raisen (January 2019 and August 2019), revealed that entries of the bills in respect of the paid amounts to the beneficiaries of *Vidhayak Nidhi Yojana* and *Saansad Swechhaanudan*<sup>12</sup>, in the Cash Book and Bill Register had not been reconciled with treasury voucher slips. The Drawing and Disbursing Officer (DDO) did not ensure the correctness of the bank account details of the claimants before submission of bills nor did she verify e-payment amounts and the bank details of e-payment after passing of the bills. The DDO also did not ensure confidentiality of her login password and shared the same with the Data Entry Operator (DEO). This facilitated the DEO who was a contractual employee to link his personal bank account as well as the bank accounts of his wife, brother and other unauthorized persons/ Institutions/Non-Government Organizations (NGOs) to the names of beneficiaries. While uploading the bills in the Integrated Financial Management Information System (IFMIS), the DEO replaced the *bonafide* beneficiaries/ implementing agencies' bank account numbers which were registered in the system with his and his kin's bank account numbers. Thus, routing the payment to non-entitled persons resulted in defalcation of an amount of ₹97.06 lakh.

In view of the audit observation, Department of Planning, Economics and Statistics, stated (February 2020) that the entire objected amount had been recovered and that in view of negligence in discharge of duties by DDO, Assistant Statistical Officer and Accountant, departmental inquiry had been instituted and charge sheets issued against them. The Department has lodged First Information Report (FIR) against the contractual DEO in January 2021.

Audit recommends that the State Government build in appropriate validation controls in IFMIS to ensure that the credentials of the beneficiaries are authenticated with their Aadhaar seeding with bank account and only authorised people have access to the system. Government also needs to create awareness about security measures to be taken by the users of the system (*eg. not sharing passwords etc.*) and ensure security audit of the system is carried out at prescribed intervals.

### 1.8 Significant audit observations

This Report contains findings of audit in respect of performance audit of '*Implementation of Food Safety and Standards Act, 2006*' and four compliance audit paragraphs that emerged from a test-check of accounts and transactions of four Departments<sup>13</sup> of Government of Madhya Pradesh during 2018-19.

<sup>11</sup> In 66 cases out of total 1806 cases checked (pertaining to the period March 2015 to July 2019), unauthorized transfer to non-entitled persons was observed during audit scrutiny.

<sup>12</sup> Schemes to grant financial assistance to beneficiaries (individuals/organisations) for medical treatment, education and other assorted purposes specified under the guidelines of these schemes on the basis of recommendations made by Member of Legislative Assembly/ Member of Parliament.

<sup>13</sup> Home, Public Health & Family Welfare, Sports & Youth Welfare and Tribal Affairs.

Significant results of audit that featured in this Report are summarised below.

### **1.8.1 Implementation of Food Safety and Standards Act, 2006**

Food Safety and Standards (FSS) Act, 2006 regulates the manufacture, storage, distribution, sale and import of food to ensure availability of safe and wholesome food for human consumption. Performance audit of its implementation revealed that the existing legal framework was deficient, as the Government of Madhya Pradesh (GoMP) did not establish separate Food Safety Appellate Tribunal (FSAT) and also separate special or ordinary courts for trial of offences as required under the Act/Rules, despite increase in appeal and serious cases pending in District & Sessions Judges' court and Chief Judicial Magistrates' court respectively as of February 2020. The administrative machinery was also lacking, as all the important posts including Commissioner, Food Safety, Designated Officers (DOs) *etc.* necessary for overseeing the implementation of FSS Act were held as additional charge. Manpower vacancies of 61 *per cent* at various levels further crippled the Department in conducting survey and inspections of Food Business Operators (FBOs), which is critical to ensure compliance with the Act. The Department could not ensure collection of penalties of ₹3.64 crore imposed under the Act and also did not initiate RRC proceedings against the defaulter FBOs. Other issues of non-maintenance of database of FBOs, pendency of applications for license/registration, FBOs operating fair price shops, liquor shops *etc.* without licenses, fewer number of regulatory samples drawn and analysed and shortfall in analysis of surveillance samples were noticed. Existence of robust testing infrastructure is intrinsic to the objective of food safety. However, the State Food Laboratory (SFL), Bhopal was not completely upgraded for microbiological testing and food labs at Indore and Ujjain were also not upgraded which affected the food analysis work. The Department also took no action to establish level 2 food labs at three places in the State. The CFS at State level and DOs at district levels did not generate the list of defaulters from the Food Licensing & Registration System (FLRS) software to ascertain expired licenses/registrations.

*(Chapter 2)*

### **1.8.2 Creation, Maintenance and Utilisation of Sports Infrastructure**

Sports Policy, 2005 of the Department intended to develop one playground in each village within five years. However, the Department could create only 253 playgrounds on its own during 2005-19 against 54,903 villages in the State, indicating inadequacy of departmental efforts or unrealistic target in the Sports Policy. During 2014-19, the Department did not establish a single sports academy in the 15 tribal dominated districts though it had stated in its Sports Policy to undertake measures to unearth hidden talents of tribal population and spent ₹36.41 crore under Tribal Sub Plan. The Department did not manage its contracts efficiently as it did not specify time lines for construction or included provisions for liquidated damages, fines or penalties *etc.* against the implementing agencies. The Department in various cases, delayed administrative approval and release of funds to the agencies, which came in the way of timely construction of sports infrastructure. Sports infrastructure remained unutilised due to incomplete works, poor condition of playing field, non-handing over of mini stadium, non-procurement of essential equipment, non-availability of staff and non-installation of sports equipment. The Department did not

synchronize recruitment of coaches and ancillary staff, and engagement of maintenance staff, leading to non-utilisation or under-utilisation of sports academies in the State. The shortage of coaches in 18 sports academies was as high as 65 *per cent*.

*(Paragraph 3.1)*

### **1.8.3 Human Resource Management in Home (Police) Department**

The Home (Police) Department is tasked with maintaining law and order, public peace, protecting life, liberty and property of citizens and preventing and detecting crimes. To discharge these responsibilities, it requires a robust system for determining manpower requirements and their efficient, effective and judicious utilisation. The Department struggled with vacancies of 26,536 (20.68 *per cent*) in various cadres, but it delayed indenting for recruitment to the Madhya Pradesh Professional Examination Board. While the police stations, except a few, were crippled due to shortage of manpower, police lines had 37.67 *per cent* excess staff than the sanctioned strength. Co-relation between crime rate and manpower deployment confirmed that crimes were committed less in areas which had higher police presence and deficient police deployment exhibited increased crime rates in those areas. The Police Training School, Bhauri, Bhopal and Police Hospital, Shivpuri could not function due to posts being vacant. The Department also failed to regulate provision of security guards to VIPs and discontinue non-essential security, which may have further stressed the already overburdened police force.

*(Paragraph 3.2)*

### **1.8.4 Infructuous Expenditure**

Construction of overhead tank for water supply without obtaining approval of Municipal Corporation, Rewa led to infructuous expenditure of ₹60.18 lakh and blocking of funds amounting to ₹27.64 lakh.

*(Paragraph 3.3)*

### **1.8.5 Suspected fraudulent drawals**

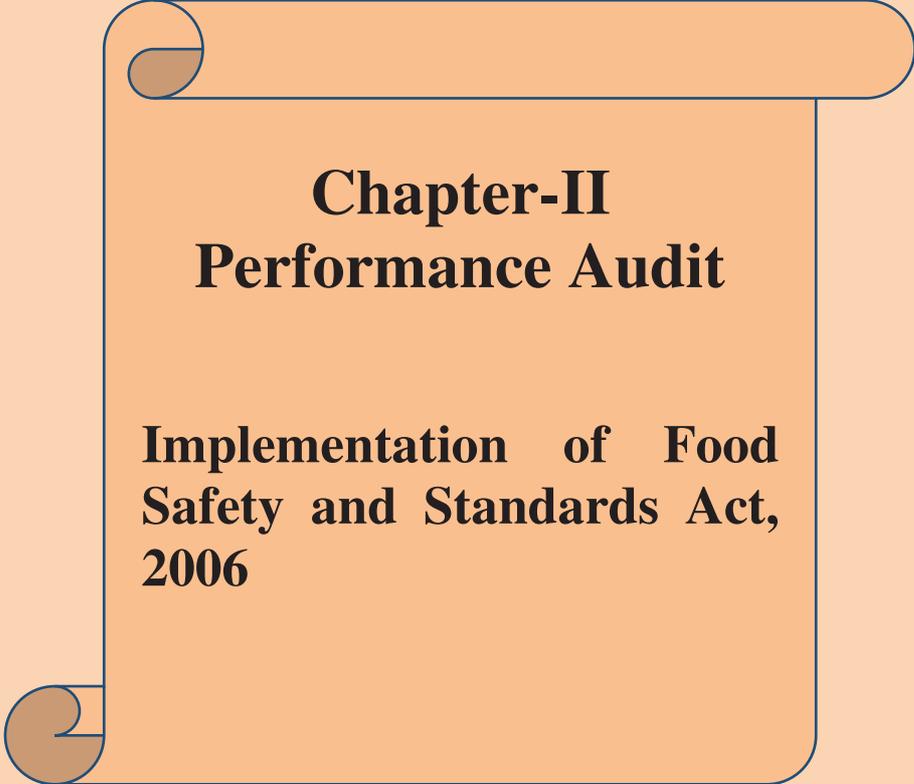
Fraudulent drawal of ₹16.43 crore by officials of Block Education Office, Udaigarh, Alirajpur and Sub-Treasury Office, Jobat, Alirajpur.

*(Paragraph 3.4)*

## **1.9 Acknowledgement**

The Office of the Principal Accountant General (Audit-I), Madhya Pradesh, Gwalior wishes to acknowledge the co-operation and assistance rendered by the officials of the State Government, especially the Public Health & Family Welfare Department, and various other departments during the course of conduct of Audit.





## **Chapter-II**

### **Performance Audit**

**Implementation of Food  
Safety and Standards Act,  
2006**



## Chapter-II: Performance Audit

### Public Health and Family Welfare Department

#### Implementation of Food Safety and Standards Act, 2006

##### 2.1 Introduction

Food Safety and Standards (FSS) Act, 2006 regulates the manufacture, storage, distribution, sale and import of food to ensure availability of safe and wholesome food for human consumption. The onus of food safety is on the Food Business Operators<sup>14</sup> (FBOs) for compliance of safety based on trackability and traceability<sup>15</sup>. This is a move away from prosecution to self-regulation and graded punishment on risk-based inspection and science-based standards.

##### 2.1.1 Organisational Set-up

Public Health and Family Welfare Department (PH&FWD) of Government of Madhya Pradesh (GoMP) is the nodal Department for implementation of FSS Act, 2006 at the State level. Commissioner, Food Safety (CFS), Designated Officers (DO), Food Safety Officers (FSO) and other food authorities function under the administrative control of the Principal Secretary, PH&FWD to ensure food safety under the overall guidance and control of Food Safety and Standards Authority of India (FSSAI). While FSS is a central Act, its enforcement rests with the State Government including Central licenses and State issued licenses<sup>16</sup>.

CFS is the head of the Department for implementing the Act. However, the State Government has not appointed a full time CFS. While prior to January 2020, the Commissioner, Health was holding the additional charge of CFS, since January 2020, Controller, Food & Drugs Administration has been holding the charge of CFS in addition to his regular duties. Same is the case at the district level, where the Chief Medical and Health Officer (CM&HO) has been appointed as the ex-officio Deputy Director, Food and Drugs (DDF&D), Administration in an additional charge for implementing the Act. Besides the CM&HOs, the other administrative officers *i.e.* Sub Divisional Officers (SDO), Deputy Collectors and Joint Collectors in different districts were appointed on different occasions as DOs to handle issue of licenses to FBOs while headquarters FSOs in the districts who work under the DOs issue registration certificates. Only the FSOs are full time while all

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<sup>14</sup> Food business operator in relation to food business means a person by whom the business is carried on or owned and is responsible for ensuring the compliance of this Act, rules and regulations made thereunder.

<sup>15</sup> Section 28 of the Act specifies the responsibility of FBOs to withdraw from the market in case the food does not conform to the standard. This specifies the ability to follow the movement of a food article through specified stages of production, processing and distribution.

<sup>16</sup> Designated Officers appointed by FSSAI, function as Central licensing authorities to issue Central licenses. State licenses are issued by State licensing authorities. Food Business Operators under category schedule 1 of FSS (Licensing and Registration of Food Business) Regulations, 2011 and operating in more than 2 states have to get Central license. The annual turnover of FBO required for Central license is more than ₹30 crore and for State license, it is between ₹12 lakh to ₹30 crore.

other supervisory authorities are looking after food administration as an additional responsibility.

Additional District Magistrate (ADM) of each district acts as an Adjudicating Officer (AO) for adjudication of offences in addition to his regular work and in the absence of ADM, District Magistrate (DM) discharges this duty. District and Sessions Judge (D&J) acts as the Presiding Officer of Food Safety Appellate Tribunal (FSAT) for appeals against orders of AOs in addition to their original duty. Chief Judicial Magistrate (CJM) decides offences punishable with imprisonment against food safety violations.

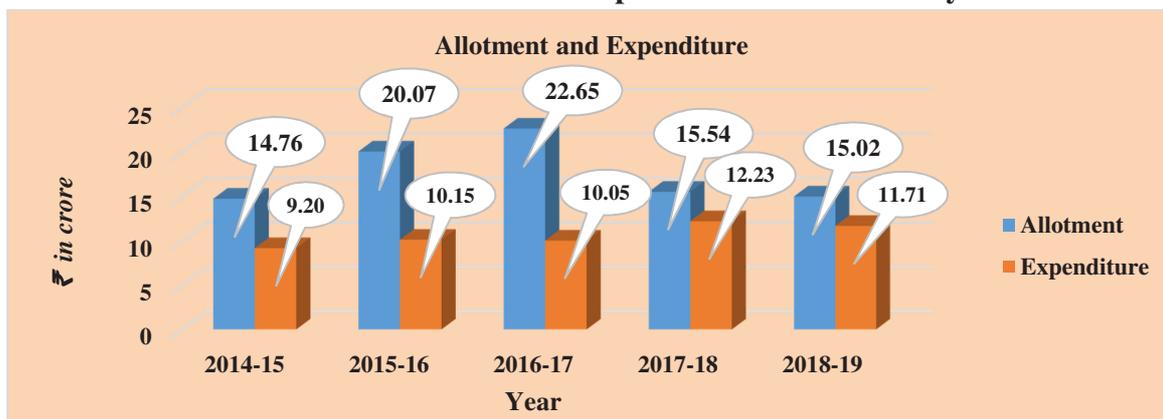
State level and District level Steering Committees are required to conduct regular reviews for ensuring food safety.

There is only one Food Laboratory at Bhopal for examining samples received from 52 districts in the State under the supervision of two Food Analysts. The set-up of food safety administration is given in the organogram in **Appendix 2.1**.

### 2.1.2 Allotment and Expenditure on Food Safety Administration

During 2014-19, GoMP spent ₹ 53.34 crore against budget allotment of ₹88.04 crore for food safety administration in the State as depicted in **Chart 2.1**.

**Chart 2.1: Allotment and Expenditure on Food Safety**



Source: Data furnished by CFS

Meagre budgetary allocation indicates lack of priority accorded by the Government to the crucial aspect of ensuring food safety and compliance with relevant standards. The Department could not utilise even this meagre allotment due to delays in processing procurement proposals and absence of adequate staff in key positions. The Department did not utilize ₹1.04 crore on office equipment, ₹8.42 crore on State Food Lab machines, ₹0.39 crore on maintenance of machine and equipment and ₹0.50 crore for procurement of samples and other materials for lab.

## 2.2 Audit Framework

### 2.2.1 Audit objectives

Performance audit of implementation of FSSA was conducted with the objective of assessing whether:

- (a) The existing legal framework was robust for regulating food safety in the State;
- (b) The existing administrative mechanism (manpower, equipment, oversight, penalties *etc.*) was effective in ensuring food safety; and
- (c) The deterrent measures and penalties were adequate and able to ensure food safety.

### 2.2.2 Audit criteria

Audit findings were benchmarked against the criteria sourced from Food Safety and Standards Act, 2006, Food Safety and Standards Rules, 2011, FSS (Licensing and Registration of Food Business) Regulations, 2011, FSS (Laboratory and Sample Analysis) Regulations, 2011, FSS (Recognition and Notification of Laboratories) Regulations, 2018, Guidance Document for setting up of a Regulatory Food Analysis Laboratory issued by FSSAI, directives of Central Advisory Committee of FSSAI, Food Licensing and Registration System (FLRS) developed by FSSAI, and Minutes of Meetings of State Level Steering Committee (SLSC), Notifications, Orders/ Instructions issued by FSSAI and State Government from time to time.

### 2.2.3 Audit Scope and Methodology

Audit was carried out during December 2019 to March 2020 and involved a review of the performance of the PH&FW Department with regard to implementation of the Act during the five-year period 2014-19. Audit methodology involved examination of the relevant records in the office of the Principal Secretary (PH&FWD), Commissioner of Food Safety and State Food Laboratory at State level.

Audit also examined the related records in eight out of 52 district offices-three of these districts (Indore, Bhopal and Ujjain) were selected based on the highest number of licensee/registered FBOs and milk production; three were selected based on number of vendors at places of religious significance (Hoshangabad, Satna and Khargone) and two (Gwalior and Morena) were selected based on risk perception arising from media reports and production and use of milk and milk products. Relevant records were examined in various offices in these districts *viz.* offices of Deputy Director, Food and Drugs Administration, Additional District Magistrate (ADM), Chief Medical & Health Officer, Civil Surgeon-Cum-Chief Hospital Superintendent (C&S), District Excise Officer (Commercial Tax Department), District Programme Officer (DPO), Women & Child Development Department (W&CDD), District Project Co-ordinator (DPC), School Education Department and District Supply Officer (DSO), Food Civil Supplies and Consumer Protection Department.

Audit team undertook a joint physical verification (along with the departmental authorities) of 101<sup>17</sup> (selected on simple random sampling basis without replacement) out of 688 (*Appendix 2.2*) licensees/ registered FBOs of milk/milk based food articles in the selected districts.

An Entry Conference was held in February 2020 with the Principal Secretary wherein the audit objectives, scope, criteria and audit methodology were discussed. Exit Conference was held in June 2020 with Principal Secretary, PH&FWD. The views expressed by the Department during the Exit Conference and its written replies have been suitably incorporated in the report.

## Audit findings

### Existing Legal Framework

*Audit Objective I: Whether the existing legal framework was robust for regulating food safety in the State.*

#### 2.3 Enforcement Structure

Principal Secretary (PS), PH&FWD and CFS are responsible for efficient implementation of food safety norms and compliance with the Food Safety and Standards Act, 2006, the Food Safety and Standards Rules, 2011 and various Regulations on Food notified (and amended) since 2011.

Several notifications/orders have been issued by the State Government for effective implementation of the FSSA.

##### *2.3.1 Efficacy of State/District Level Steering Committee (SLSC/DLSC)*

State Level Steering Committee (SLSC) was constituted (June 2013) with five members for effective implementation of Act under the Chairmanship of PS (PH&FWD). The District Level Steering Committee (DLSC) was constituted (January 2014) with ten members under the chairmanship of District Collector. While FSSAI directed (November 2018) to reconstitute the SLSC with 18 members and DLSC with 16 members, State Government did not reconstitute SLSC and DLSCs.

During the five-year period 2014-19, the SLSC met four times as against the requirement of 18 meetings; it did not submit the minutes of these four meetings to the FSSAI. DLSCs also did not convene quarterly meetings and Action Taken Notes (ATNs) were not sent to the CFS in violation of August 2018 directives of CFS.

Audit noticed that among the sampled districts, District Level Committee was reconstituted in Hoshangabad (September 2019). Indore and Ujjain reported the names of nominated members to CFS and the DDF&D of the remaining five districts stated that action was under process and meetings would be held.

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<sup>17</sup> Out of the 101 FBOs, two shops were found closed and one downed the shutter, hence 98 verified.

Commissioner, Food Safety stated (February 2020) that the reconstitution of State/ district level committees was under process and that, the minutes of State level meetings were sent to SLSC. With regard to audit requisition for producing the ATNs received from districts, CFS stated that directions were issued to districts to hold meetings and send the ATNs to headquarters. The reply is not acceptable as the Department needs to monitor the action taken in compliance with the decisions at district level by obtaining the action taken reports from the districts.

Principal Secretary, PH&FWD stated (July 2020) that action to issue notification for reconstitution of state/ district level committees was under process.

Audit scrutiny revealed that, where the decisions of the SLSC meetings were minuted, the Department did not comply with these, as detailed below:

- i. Against July 2015 directives of the SLSC, the CFS did not compile information on non-conforming<sup>18</sup> food samples, maintain records of prosecution cases finalised by the court at district level or set targets for FSOs/DOs to increase issue of licenses/ registrations.
- ii. The Steering Committee recommended in the third meeting (December 2016) for provision of hired four wheeler vehicles for the FSOs at district level. However, the Department did not implement the recommendation even after the lapse of more than three years since the decision until Audit raised the issue. The Department obtained administrative sanction (January 2020) to provide 53 four-wheeler vehicles on monthly rate basis for State and district level. However, the vehicles were yet to be hired as on February 2020.

PS, PH&FWD stated (July 2020) that orders have been issued (June 2020) by CFS to all the DOs in the State defining the formats to maintain records of samples and prosecution at district level. It was further stated that the proposal for hiring of vehicles would be sent to the Finance Department.

The above findings indicate that the SLSC and DLSCs as institutional mechanisms did not function as intended under the Act/Rules for ensuring foods safety and there is substantial scope for improvement in the functioning of SLSC/DLSC.

### ***2.3.2 Non- establishment of separate tribunals and courts for food safety***

Though the Hon'ble High Court of MP consented to constitution of separate Food Safety Appellate Tribunals as required under the Act, State Government did not set up these, stating that only 60 appeal cases came up before the MP High Court during August 2011 to March 2013. State Government instead appointed (October 2013) District and Sessions judges as presiding officers of the Appellate Tribunals in the districts, in addition to their regular duties. Audit noticed that during 2014-19, appeal cases increased by 416 *per cent* (from 43 to 179) in seven out of the eight test-checked districts except Satna. There was a pendency of 106 (59 *per cent*) out of 179 appeal cases in these seven districts. The CFS did not maintain district-wise information on appeal cases.

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<sup>18</sup> Samples that do not fulfil the parameters of food.

State Government did not establish separate special courts or ordinary courts for trial of offences relating to grievous injury or death and imprisonment as required under the Act. Though criminal cases were being submitted in the CJM courts for prosecution, yet no legal notification authorising the CJM to act as special or ordinary court had been issued by the Department under the Act leading to non-tenable legal authority of the CJM. Audit noticed that there were 217 serious cases during 2014 to 2019 in five out of the eight sampled districts (three districts did not furnish information).

Principal Secretary, PH&FWD stated (July 2020) that action was being taken to send proposal to the Law Department fixing two days in each month in the Appellate Tribunal for quick disposal of appeal cases and that, proposal to Law Department for establishment of special courts for consideration of unsafe<sup>19</sup> sample cases was under process.

### **2.3.3 Power to compound offences**

CFS directed (February 2018) all the DOs to act on compounding offences<sup>20</sup> of petty vendors/ manufacturers. However, in the absence of specific rules or defined procedures for compounding cases, the DOs could not take effective action against petty vendors. DDF&Ds of the districts stated (February 2020) that this provision was not implemented, as instructions relating to procedure for compounding offence was not issued by CFS.

Principal Secretary, PH&FWD stated (July 2020) that action for preparing procedures to be adopted for disposal of cases under Section 69 was under process.

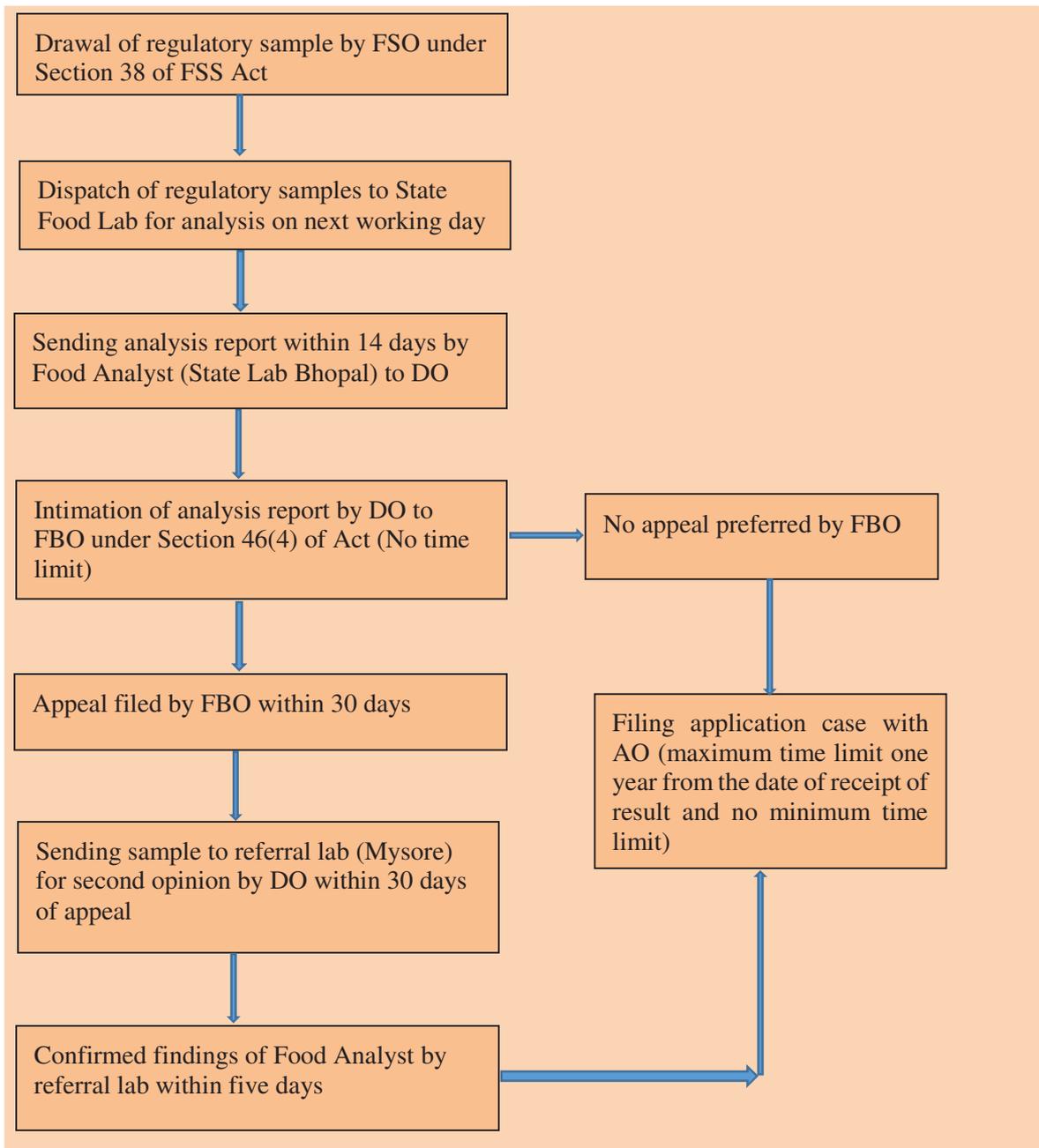
### **2.3.4 Prosecution cycle**

As per FSS Rules 2011, the DO has to send a copy of analysis report received from Food Analyst to FBO and the later has to file appeal within 30 days of receipt of result for sending to referral lab. The DO examines both the cases where referral lab has confirmed the findings of the Food Analyst and appeal is not preferred by FBO to file an application for adjudication of offence. A maximum time limit of one year has been prescribed under Section 77 of FSS Act for initiating prosecution from the date of receipt of result. It can be extended up to a maximum of three years by the order of the District Collector. The proceedings from the stage of drawing sample to filing prosecution is shown in the following flow chart:

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<sup>19</sup> An article of food whose nature, substance or quality is so affected as to render it injurious to health as prescribed under Section 3(zz) of FSS Act.

<sup>20</sup> The DO is empowered to accept from petty manufactures who manufacture and sell any article of food, retailers, hawkers, itinerant vendors and temporary stall holders, payment of a sum of money by way of composition of the offence which such person is suspected to have committed.



No time limit was prescribed under the Act/Rules for sending the analysis report to FBO. Nor did the Department fix any time limit for sending the report. Consequently, there were delays at various stages in the prosecution cycle, as detailed below in **Table 2.1**.

**Table 2.1: Details of non-compliance with prosecution cycle**

Sl. No.	Types of non-compliance	Year	No. of Analysis reports of samples	Delayed period	No. of districts
1	Delays in launching prosecution due to results of samples not being intimated timely and received with delay from State food lab in the districts after the date of analysis <sup>21</sup>	2014-19	789	05 to 360 days	7 <sup>22</sup>
2	Sample analysis report received with delay from the referral lab	2014-16 and 2017-19	56 out of 240	09 to 87 days	6 <sup>23</sup>
3	DOs delayed dispatch of analysis report to FBOs	2014-19	131 out of 158	02 to 286 days	5 <sup>24</sup>

**Source: Departmental records**

The reasonable time limit for initiating prosecution is neither provided under the Act/ Rules nor has the Department issued any directions in this regard. Besides, the Act/Rules also did not specify the manner/procedures to be adopted before filing prosecution cases.

Audit noticed that the DOs did not file the application for prosecution after expiry of the time period of thirty days prescribed for appeal, due to the failure of DOs and FSOs in ensuring receipt of analysis reports by FBOs. Entries of acknowledgement were not available in the records. In cases where the FBOs did not file appeal, the DOs did not prosecute FBOs on expiry of time limit of appeal. This led to delay in initiating prosecution against such FBOs. Thus, delayed initiation of prosecution had a cascading impact on finalisation of prosecution.

Audit noticed that during 2014-19, 814 out of 1,800 cases in the seven out of the eight sampled districts<sup>25</sup> were filed in the court with delays of four to 35 months, of which, 65 cases were filed after one year. However, permission obtained from the District Collector in this regard was not produced to audit.

Out of 814 cases, the DOs filed 294 milk/milk product prosecution cases with delays ranging between four to 23 months.

Principal Secretary, PH&FWD stated (July 2020) that time limit for sending intimation under Section 46(4) to food business operators had been fixed in March 2020 wherein CFS directed (March 2020) DOs to send the analysis report to FBOs within 14 days from the date of receipt in local office as directed by SLSC in its meeting (February 2020). Further, in respect of filing prosecution, CFS instructed (June 2020) DOs to file prosecution in the court

<sup>21</sup> Result received within 14 days not taken.

<sup>22</sup> Bhopal (210), Gwalior (63), Hoshangabad (440), Indore (27), Khargone (11), Morena (04) and Ujjain (34).

<sup>23</sup> Bhopal (4, 10), Gwalior (8, 105), Indore (10, 61), Khargone (7, 10), Morena (24, 33) and Ujjain (3, 21).

<sup>24</sup> Bhopal (46, 14 to 191 days), Gwalior (02, 06 to 12 days), Khargone (02, 12 to 16 days), Morena (12, 02 to 13 days) and Ujjain (69, 03 to 286 days).

<sup>25</sup> Bhopal (245, 153), Gwalior (362, 78), Hoshangabad (174, 08), Indore (663, 341), Khargone (00, 17), Morena (148, 60) and Ujjain (208, 157).

within three months, extendable in referral cases for an additional month in case of single seller/proprietor and additional two months in case of more than one firms.

Inordinate delay in fixing time limit for sending reports and minimum time limit for initiating prosecution led to delayed action on the part of district authorities in expediting prosecution procedures. The FBOs continued their business without fear of consequences of violations of FSS Act. The delay in prosecution with regard to milk/ milk product cases sold loose without packaging would have been avoided as multiple agencies were not involved.

### **2.3.5 Non-constitution of earmarked funds for reward to informers**

Sections 94 and 95 of the Act provide for constitution of a fund to reward informers who assist the food safety authorities to detect various offences.

The Department did not constitute an earmarked fund in this regard, despite nine years of operation of the Act (since 2011).

Principal Secretary, PH&FWD confirmed the facts and stated (July 2020) that action was being taken to make budget head, budget provisions, prepare rules and procedures in compliance to the provisions of the Act.

### **2.3.6 Non-disposal of redundant samples**

As per FSS Rules 2011, the Designated Officer was to ensure timely disposal of redundant samples<sup>26</sup>, in the manner notified for seized materials by the CFS. However, CFS did not notify the manner of disposal of seized material. In the absence of prescribed procedure, the disposal of redundant samples was made in the manner, the district authorities deemed appropriate. Audit found that 689 redundant samples of the years 2014-19 were destroyed in five<sup>27</sup> out of eight districts. Disposal of the redundant samples without prescribed procedure may lead to polluting the environment.

Principal Secretary, PH&FWD stated (July 2020) that orders had been issued for disposal of redundant samples in which no legal action was pending. The reply is not acceptable because CFS directed (July 2020) the DOs to dispose off food samples within the prescribed time limit fixed for different cases and disposal of seized materials as per provision of FSS Regulations 2011. He, however, did not notify the manner/ procedure to be adopted for disposal as required under the Act.

### **2.3.7 Food Borne Diseases**

Audit noticed that FSSAI did not notify registered medical practitioners in the State for reporting food poisoning cases as required under the Act.

The CFS did not have information relating to food poisoning cases that occurred during 2014-19. However, audit collected information on food poisoning cases from C&S, CM&HO, DPC and District Education Officer (DEO), School Education Department in the eight sampled districts. In five<sup>28</sup> districts, audit noticed that 3,169 patients of food poisoning

<sup>26</sup> The samples not needed for further use.

<sup>27</sup> Bhopal (338), Gwalior (33), Indore (55), Khargone (223) and Ujjain (40).

<sup>28</sup> Gwalior (460), Hoshangabad (119), Indore (1,908), Khargone (108) and Ujjain (574).

were treated during 2014-19 in various hospitals. There were no such cases in the remaining three districts. Out of 3,169 cases, 110 food poisoning cases occurred on 21 August 2014 in one<sup>29</sup> school in Hoshangabad district in 2014-15 while consuming mid-day-meal.

In the absence of specific directions, food poisoning cases were not being reported and the FSOs did not respond to incidents of food poisoning to assist the DO to initiate corrective action against the FBOs who provided food.

Principal Secretary, PH&FWD stated (July 2020) that proposal was being sent to FSSAI, for issuing notification authorising the doctors as required under the Act.

## **2.4 Enforcement of Act by Food Safety authorities**

***Audit Objective II: Whether the existing administrative mechanism (manpower, equipment, oversight, penalties etc.) was effective in ensuring food safety.***

The Designated Officers and Food Safety Officers are mainly responsible for enforcing regulatory activities like licensing, sampling, inspection *etc.* under the Act/Rules. As of February 2020, there were 51 part time DOs and 165 full time FSOs in the State against the requirement of 55 DOs and 380 FSOs respectively.

### **2.4.1 Food Safety Structure**

The Central Advisory Committee (CAC) of FSSAI suggested that the States follow the food safety structure approved by it in August 2014. This structure involved creation of a post of FSO at every block in rural areas and one FSO for every 1,000 FBOs in urban areas. The CAC suggested creation of nine posts in eight different cadres (one post each of Assistant Commissioner, DO, Senior FSO, FSO, Steno, Senior Clerk, Junior Clerk and two posts of peon) at divisional level.

The Department had not made available to audit the criteria adopted for creating posts both at the State as well as at district level. Audit scrutiny revealed that separate structure at State level, Division level and District level as recommended by the Committee was not formed. Against the requirement of 771 posts, the Department sanctioned only 424 posts (55 *per cent*) excluding 46 sanctioned posts for Laboratory. Even against these sanctioned posts, the men-in-position as on February 2020 was only 165 while 259 posts remained vacant (61 *per cent*). Details are shown in **Appendix 2.3**.

However, as per the existing manpower position under the food safety set-up, the men-in-position as on February 2020 was 174 (37 *per cent*) against the sanctioned strength of 470 as shown in **Appendix 2.4**. Shortage of FSOs affected the drawal of samples and impacted the coverage of FBOs.

Further, the FSOs did not perform the following duties as prescribed in FSS Rules 2011:

- Inspection of suspected vehicles carrying unsafe food or food which does not comply with the provisions of the Act/ Rules in six<sup>30</sup> districts.

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<sup>29</sup> Primary School/ middle School Sukkarwada, Babai (110 students).

<sup>30</sup> Hoshangabad, Indore, Khargone, Morena, Satna and Ujjain.

- Conducting food safety surveillance to identify and address the safety hazards and to attend food poisoning incidents.
- Facilitate preparation of food safety plans for *Panchayats* and Municipalities.

The CFS stated (February 2020) that demand for more than 700 posts under different cadres was made before the Finance Department; however, only 152 posts were sanctioned in October 2018 and that, these posts would be filled up after finalisation of recruitment procedure, which was under process. The CFS further stated that due to absence of block mapping in FLRS and any mechanism to assess the number of block-wise FBOs, the posts of FSOs were created taking into account the geographical area, business activities and administrative work.

During the Exit Conference, the PS, PH&FWD stated (June 2020) that the proposal for creation of posts was sent to Government and action would be taken for appointment against the sanctioned posts after framing service recruitment rules.

#### **2.4.2 Appointment of Designated Officers**

FSS Rules, 2011 stipulate appointment of a full time Designated Officer (DO) for timely disposal of redundant samples, suspension, cancellation or revocation of the license of the FBOs in case of any threat or grave injury to the public; issue of license, sanction or launch prosecution in cases of contraventions punishable with fine/ imprisonment and maintain records of all inspections made by Food Safety Officers.

Audit noticed that the Department created (October 2018) 41 posts of DOs and 10 posts of Senior DOs but did not fill up the posts due to the absence of service rules.

There are 51 part time DOs in the State. The Department nominated SDOs/Deputy Collectors/Joint Collectors/CM&HOs as Designated Officers on various occasions, in addition to their regular duties. The tenure of all DOs expired in August 2019 as per the directives (February 2017) of FSSAI. Although the Department was aware of expiry of tenure of DOs, it did not take timely action for seeking extension of tenure of DOs from FSSAI. The Controller (Food & Drugs) sought permission (August 2019) for extension of tenure of DOs for six months from FSSAI and directed (September 2019) DOs to continue their duties until further orders. Permission for extension of tenure of DOs was yet to be obtained from FSSAI as of October 2020. Thus, the powers exercised and duties performed by the DOs were without authorisation from September 2019 onwards, which was irregular.

During the exit conference, PS, PH&FWD stated (June 2020) that the matter would be brought to the notice of the Finance Department for filling up the posts. The Department (PS) confirmed the facts and stated (July 2020) that preparation of new departmental service recruitment rules for appointment of DOs is under process and efforts would be made for appointment of full time DOs at the earliest.

The Department failed to formulate rules and recruitment procedures for appointment of DOs, even after nine years of the enactment of the Act in 2011. Absence of DOs affected the sample processing and licensing activities.

### **2.4.3 License and Registration**

#### **2.4.3.1 Survey of industrial units**

The FSS Act, 2006 stipulates that the CFS shall survey the industrial units engaged in the manufacturing or processing of food in the State to verify their compliance with the standards notified by the Food Authority for various articles of food.

Audit noticed that the CFS did not conduct a survey of the industrial units nor issued instructions to the districts to do so during the five-year period 2014-19. The DDF&D of test-checked districts also confirmed (February 2020) that survey of industrial units was not conducted due to absence of any instructions from CFS. Failure to assess the industrial units engaged in manufacturing/ repacking *etc.* led to the likelihood of these units not being covered under the ambit of the Act and where covered, the possibility of non-compliance with the standards specified in the Act.

In the Exit Conference, the PS, PH&FWD stated (June 2020) that instructions had been issued by CFS to districts to take necessary action for their coverage. It was also stated that database of Urban Local Bodies/ Municipal Corporation relating to FBOs who were registered in other Acts under these bodies would be collected for their coverage, and additionally, database of Income tax and Commercial tax departments will also be considered.

#### **2.4.3.2 Maintenance of database of FBOs**

The FSS Rules, 2011 require the FSO to maintain a database of all the food business within his jurisdiction. Audit scrutiny revealed that the DOs did not define the geographical jurisdiction for each FSO leading to non-maintenance of a database of the FBOs. Separate jurisdiction for each FSO was allotted only in district Satna, out of the eight sampled districts. The SLSC in its fifth meeting (06.02.2020) decided that allotment of area should be done by CFS in respect of FSOs every six months. Thus, the decision of area allotment was taken after eight years of implementation of Act. In the absence of a database, the Department could not ensure whether all the FBOs had license/ registration.

Principal Secretary, PH&FWD stated (July 2020) that action for allotment of area to FSOs for six months would be taken from headquarters (Bhopal) level. CFS had issued (March and June 2020) directions to DOs to submit a copy of area allotment orders made by them for FSOs and list of tehsils and wards in urban areas in the district.

#### **2.4.3.3 Organisation of special campaigns for identification of FBOs**

In order to increase the number of licensees/ registered FBOs in the State, the Department issued (February 2019) instructions for forming divisional level special teams consisting of five FSOs to organise special campaigns. The campaign was to be conducted every day in the second and fourth week of the month by coordinating with the districts under the division. The in-charge of team would report the progress of the campaign to CFS by the fifth of every month. Similarly, the CAC directed (March 2019) in its 25<sup>th</sup> meeting to launch a special campaign to identify the FBOs who continued their business after expiry of their license and those who had taken new license without renewing the old one.

Audit noticed that the required monthly progress reports were not sent to CFS and he did not monitor the progress of the campaign prescribed for the districts. In the test-checked districts, the DOs had not maintained the records of the campaigns organised. In the absence of records, audit could not ascertain whether the campaigns were organised as per guidelines and the extent of coverage of the FBOs.

Principal Secretary, PH&FWD stated (July 2020) that orders had been issued to DOs to organise special camps to increase the number of license/registration and action would be taken to appoint an officer from the headquarters to ensure compliance in this regard.

#### **2.4.3.4 Issue of license/ registration**

Section 31 of the Act prohibits operation of food business without license. As per FSS (Licensing and Registration of Food Business) Regulations, 2011, in case registration certificate is not granted or denied within seven days or decision is not taken within 30 days of application, the petty manufacturers may start business. Similarly, an applicant for a license may start business if the license is not issued within 60 days.

##### **(i) Assessment of food business operators and their license/registration**

Audit scrutiny revealed that there was no mechanism at State/ district level to monitor/obtain information on the number of FBOs/petty manufacturers operating without license/ registration.

During the Exit Conference, the PS, PH&FWD stated (June 2020) that the matter would be reviewed and necessary action would be taken. Further, PS, PH&FWD stated (July 2020) that FSSAI had developed new software which now has the provision for information on number of FBOs district-wise/ state-wise.

##### **(ii) Pending cases of license/registration**

Analysis of online data of FLRS revealed an increasing trend of pendency of applications for license/registration during 2016 to 2019. Audit noticed that 2,672 applications for license and 10,027 applications for registration were pending as on 30 March 2019 in the State. In the test-checked districts, it was found that 526 applications for license (during January 2019 to December 2019) were pending in four<sup>31</sup> districts at FSO level without any reason in the FLRS. Similarly, 334 applications were pending in eight<sup>32</sup> districts for registration (during September 2013 to January 2020) as of date of audit (February 2020).

On verification of FLRS data, audit noticed delayed issue of license in 143 cases ranging between six days to five years after the prescribed time limit of 60 days in six<sup>33</sup> districts due to delay in submission of documents by FBOs, late inspection by FSOs and late issue of license at DOs level. The details of delay at different levels are shown in **Table 2.2**.

<sup>31</sup> Bhopal (303), Gwalior (12), Morena (132) and Satna (79).

<sup>32</sup> Bhopal (101), Gwalior (38), Hoshangabad (04), Indore (31), Khargone (11), Morena (01), Satna (43) and Ujjain (105).

<sup>33</sup> Bhopal (30, two to 11 months), Gwalior (28, five months to five years), Indore (13, two to 20 months) Khargone (55, six days to 15 months), Morena (12, eight days to eight months), Satna (05, three to 14 months). In Ujjain district, verification of license details from FLRS could not be done during audit due to non-availability of ID/ Password as DO was not appointed from 28.12.2019 to 25.02.2020.

**Table 2.2: Position of delay in issue of license at different levels**

Name of District	No. of licenses issued with delays	Reasons for and extent of delay					
		Document submission by FBO	Period	Inspection/ Delay in scrutiny by FSO	Period	Issue of license by DO	Period
Bhopal	30	0	0	18	2 to 7 months	30	3 to 7 months
Gwalior	28	0	0	26	2 months to 4 years	24	2 months to 3 years 5 months
Indore	13	11	7 to 19 months	4	2 to 14 months	1	2 Months
Khargone	55	0	0	46	1 to 17 months	14	1 to 11 months
Morena	12	0	0	12	2 to 9 months	1	1 month
Satna	5	1	8 months	4	4 to 12 months	2	2 to 7 months

Source: FLRS data

The post of DO being held as additional charge, shortage of FSOs and delayed completion of online procedures were the main reasons for pendency of applications of license/ registration certificates.

In the Exit Conference, the PS, PH&FWD assured (June 2020) that pending cases would be reviewed and inspection process would be strengthened. He further stated (July 2020) that instructions were issued (June 2020) by CFS to all the districts to ensure quick clearance of pending cases.

**(iii) Coverage of Agencies for License/ Registration**

With regard to the coverage of agencies for license and registration in the State, the following instructions were issued by FSSAI and State authorities:

- (a) The FSSAI directed (December 2012) all CFSs to ensure that all persons dealing with business of alcoholic drinks and wines are registered as FBOs.
- (b) The Department issued (January 2014) instructions to Principal Secretaries (PS) and Managing Directors of 16 departments (**Appendix 2.5**) to ensure that only registered/ licensed FBOs are permitted to operate in their respective departments.
- (c) The Department issued (May 2018) instructions to District Collectors/ DOs and CM&HOs to ensure that only registered/licensed FBOs/agencies should operate in selling/ distribution of diet in Government/ private hospitals. The SLSC directed in its fourth meeting (June 2018) to take action against the earlier instructions issued by the Department to ensure license/ registration.
- (d) The CFS issued (April 2019) instructions to PS, Food Civil Supplies and Consumer Protection (FCS&CP) and PS, Commercial Tax Department to ensure that only licensed/ registered fair price shops/businesses/shops with the food authorities should be allowed to operate in manufacturing/ distribution/ storage/ import/ transportation and selling of foreign and country liquor.

The number of agencies engaged in various businesses under the Act in the test-checked districts are shown in **Table 2.3**.

**Table 2.3: Status of FBOs engaged in business under various Departments**

Name of Department	Commercial Tax Department	Women and Child Development Department (W&CDD)	Food Civil Supplies and Consumer Protection Department
Details of business category	Selling country/foreign liquor	Self Help Groups (SHG) supplying Nutrition under Supplementary Nutrition Programme	Fair Price Shops engaged in Public Distribution System
Total Nos.	794	4,447	4,482

Source: Information furnished by concerned departments

Audit observations in this regard are as follows:

- 794 FBOs engaged in selling country/foreign liquor did not have license/registration.
- Similarly, 4,482 fair price shops did not have license/registration.
- District Programme Officer, W&CDD, of five<sup>34</sup> districts reported having license/registration of 1,276 SHGs out of 4,447 SHGs. Audit verified the status of 248 SHGs from the FLRS data in six<sup>35</sup> districts and found that 62 were having license/ registration and 186 (75 per cent) were not having license/ registration.
- The CM&HOs of the test-checked districts did not ensure that the diet to patients in private/ Government health institutions was provided by licensed/registered agencies.

The PS/ CFS did not coordinate/monitor/supervise non-compliance in other Departments. The above indicates that the Departments did not comply with the instructions of the food authorities nor reported the compliance to the CFS. The district authorities also did not comply with these instructions. Audit noticed that the CFS also did not follow up with various authorities for compliance except for issuing instructions and waiting for compliance.

Thus, the above agencies were conducting business in violation of the Act apart from loss of revenue to the State Government. Revenue loss could not be assessed as turnover details of the FBOs were not made available to audit. In the case of 732 FBOs<sup>36</sup> selling country/foreign liquor in seven of the eight sampled districts, there was a revenue loss of ₹14.60 lakh<sup>37</sup> per annum.

In the Exit Conference, the PS, PH&FWD stated (June 2020) that survey of FBOs could not be undertaken due to manpower constraints. He further stated (July 2020) that a meeting of interdepartmental committee was held (July 2020) under his Chairmanship wherein it was decided to prepare a work plan for getting license/registration for sale/ distribution of food articles and other activities under different schemes from all departments.

<sup>34</sup> Bhopal (145), Hoshangabad (06), Khargone (01), Satna (23) and Ujjain (1,101).

<sup>35</sup> Bhopal (145, 17), Hoshangabad (06, 02), Khargone (01, 01), Indore (51, 07), Satna (23, 17) and Ujjain (22, 18).

<sup>36</sup> Bhopal(93), Gwalior(112), Indore(173), Khargone(83), Morena(59), Satna(71) and Ujjain(141)

<sup>37</sup> 730 licensees at the rate of ₹2,000 and 2 registered FBOs at the rate of ₹100. Annual turnover of remaining 62 FBOs was not available due to which they were not considered in calculation.

### 2.4.3.5 Renewal of License

The registration or license issued under the Act is valid for one to five years as chosen by the FBOs. The FBOs are required to renew their licenses/registrations 30 days before the date of expiry, failing which, a late fee of ₹100/- is chargeable for each day of delay in case of license. Upto August 2013, the Department issued licenses/registration manually (offline) and thereafter, it started issuing online licenses through FLRS.

#### (i) Offline licenses

In seven<sup>38</sup> test-checked districts, Audit found that 5,321 (95 per cent) out of 5,610 licenses issued (during October 2011 to October 2013) were due for renewal, of which, only 1,395 licenses were renewed in six<sup>39</sup> districts while entries of renewal of 315 licenses were not found in Ujjain district. The district authorities did not ensure renewal of the remaining 3,611 licenses in six<sup>40</sup> districts. Morena district did not produce records of offline license/registration issued.

Out of 5,321 licenses due for renewal, audit selected 339 licenses in order to ascertain the status of renewal. Out of 339, 158 licenses were found renewed, however renewal status in respect of the remaining 181 cases could not be ascertained from the FLRS. Further, the licensing authority did not confirm the status of renewal of FBOs. This indicates that the DOs failed to monitor the renewal of cases.

Principal Secretary, PH&FWD stated that the validity of license/ registration is for five years and therefore all the licenses/ registrations issued manually prior to 2013 had expired and FSSAI would be asked to delete those licenses/registrations. Reply is not acceptable because verification of renewal of offline licenses issued for less than five years was not ensured from FLRS.

#### (ii) Online licenses

Scrutiny of Annual Report of the State for the year 2018-19 sent to FSSAI, revealed that 11,074 licenses had expired. Details of inspections conducted for expired licenses and the number of cases in which the food business was running with expired license was not available at State level.

Audit of FLRS data (February 2020) in eight test-checked districts indicated the status of active and expired license/ registration certificates as shown in **Table 2.4**.

**Table 2.4: Status of active and expired license/registration certificates**

Sl. No.	Particulars	Issued as per FLRS	Active	Expired	Not displayed in FLRS
1.	License	22,137	10,286	11,851	470
2.	Registration certificates	1,12,952	60,686	52,266	444

Source: Data as per FLRS

<sup>38</sup> Bhopal (616), Gwalior (918), Hoshangabad (477), Indore (2,620), Khargone (292), Satna (362) and Ujjain (325).

<sup>39</sup> Bhopal (51), Gwalior (19), Hoshangabad (296), Indore (901), Khargone (54) and Satna (74).

<sup>40</sup> Bhopal (533), Gwalior (898), Hoshangabad (79), Indore (1,719), Khargone (224) and Satna (158).

Analysis of Management Information System (MIS) in FLRS indicated that the provision for ascertaining expired licenses/registrations was available to the CFS at State level and DO at district level. However, the FSOs did not generate the list of defaulters from the FLRS database to conduct inspections to detect whether FBOs were operating business without license/ registration and initiate penal action. Audit found that in 111 cases in the eight test-checked districts, prosecution was launched against those FBOs who had no license/ registration during 2014-19. These cases were detected during drawal of samples.

The DOs at district and CFS at State level did not supervise to ensure action against the FBOs and the laxity of FSOs. Non-renewal of expired licenses of FBOs and absence of inspections clearly indicate lackadaisical attitude of the officials in the implementation of Food Safety Act. During joint physical verification (February 2020 and March 2020), audit found that in six out of 98 FBOs, the license/registration had expired. Further, 44 out of 98 FBOs did not display their registration/license in the place of business.

The above facts indicate that self-regulation of FBOs alone may not ensure effective implementation of the Act. A mix of departmental intervention is also required for regulation of FBOs.

In the Exit Conference, the PS, PH&FWD stated (June 2020) that efforts would be made to improve the system and monitoring the same through online process in a timely manner. Further, PS, PH&FWD stated (July 2020) that instructions had been issued to districts for appropriate supervision of expired licenses/registrations and a headquarters level officer would supervise to ensure compliance.

***(iii) Monitoring of application of license in FLRS***

Audit found that the licensing/ registration authority did not monitor the license applications cancelled by the FBOs in the FLRS. A total of 275 applications (November 2013 to January 2020) including 50 renewal cases were cancelled by the FBOs. Audit verified the status of 50 renewal cases from FLRS and found that fresh licenses were issued in 20 cases in place of renewal and status of 30 cases could not be found in FLRS. Three FBOs in Gwalior district were issued fresh license by changing their firm name and not renewing the license. Similarly, 131 applicants who had applied for registration cancelled their applications during September 2013 to December 2019; however, reasons for cancellation was not verified by FSO.

As required under clauses 2.1.1(3) and 2.1.4(2) of the Regulations, the required documents desired by the licensing/ registration authority should be submitted by the FBOs during processing of license in the FLRS. Audit found that 1,803 applications for license and 1,226 applications for registration applied during September 2013 to February 2020, were rejected due to non-submission of documents by the FBOs.

The licensing/registration authority did not monitor the status of license/ registration in the above cases from FLRS to ensure that they had immediately stopped business.

In the Exit Conference, the PS, PH&FWD stated (June 2020) that a regular officer at State level has been put in place for monitoring the cases. Further, PS, PH&FWD also stated (July 2020) that instructions would be issued to monitor these cases and for renewal of licenses

as per provision of the Act. However, the Department did not submit documents in support of deputing of regular officer at State level.

#### 2.4.4 Inspection of Food Business Operators

As per FSS Rules, 2011, the FSO should inspect all licensed FBOs' (having an annual turnover of more than ₹12 lakh) food establishments<sup>41</sup> as frequently as prescribed and ensure their compliance with conditions of license. The DOs should maintain records of inspection as per the Act. Besides, annual inspection of registered FBOs (having an annual turnover of less than ₹12 lakh) should be ensured as required under FSS Regulations, 2011.

The status of State level licensee and registered FBOs along with the test-checked districts and joint physical inspection conducted by audit are given in **Table 2.5**.

**Table 2.5: Status of State issued license and registration and audit coverage**

State Level (as on March 2019)		Test-Checked Districts (as of Feb 2020)		Coverage of Milk/ Milk Products FBOs in test-checked districts	
No. of State Licensee FBOs	No. of Registered FBOs	No. of Licensee FBOs	No. of Registered FBOs	Sample drawn from milk/ milk product FBOs in 2018-19	Coverage of FBOs by Audit during Joint Physical Verification
43,751	4,83,907	10,286	60,686	688	98 (14 per cent)

Source: FLRS, Departmental records and joint physical verification

Audit found that neither the State level authorities nor the DOs in the test-checked districts, fixed targets and periodicity for conducting inspection of licensee FBOs. However, in response to audit observation, CFS issued (June 2020) instructions fixing a monthly target of 30 food establishments to be inspected by each FSO.

Annual inspection of registered FBOs was also not carried out as per FSS Regulations, 2011. Audit found that the DOs also did not maintain records of inspections carried out by FSOs in any of the test-checked districts.

During joint physical verification (February and March 2020) of 98 FBOs, Audit found non-compliance with conditions of license/ registration by FBOs as given below-

- 48 FBOs did not display the food articles on the notice boards.
- 51 FBOs did not maintain purchase and sale records.
- 19 FBOs did not follow hygienic and sanitation practices in their shops.
- The facility of cold chain/deep freezer/refrigerator was not available with four out of 48 licensee FBOs for storage of milk/milk products.
- One FBO in Gwalior district closed the shutter of the shop on seeing the team and did not open the shop.

Due to absence of periodical inspection, the level of compliance of required laws by the FBOs remained unassessed. The Department could not assess the extent of compliance to the food safety laws.

<sup>41</sup> The places used for manufacturing, handling, packing or selling of an article of food.

Principal Secretary, PH&FWD stated (July 2020) that inspection of each FBO is not possible at present due to shortage of field staff; Department had issued orders to conduct inspection of more FBOs covering all aspects of inspection as per the Act including issue of improvement notices for deficiencies on the part of FBOs.

#### **2.4.5 Drawal of Food Samples and their analysis**

Food Testing Laboratories are a vital arm of a responsive food regulatory system, for robust implementation and enforcement. These laboratories with adequate infrastructure, facilities, equipment, *etc.* are benchmarks that support the increasingly stringent quality and safety standards. Formal accreditation, operation of effective internal quality control procedures are key elements in ensuring the quality of results generated by analytical laboratories.

#### **Infrastructure for Food Analysis**

##### **2.4.5.1 Laboratory facilities for analysis**

There are three food laboratories in Madhya Pradesh - State Food Laboratory (SFL), Bhopal is maintained by the Department, while the laboratories located at Indore and Ujjain are operated by the respective Municipal Corporations. In May 2013, FSSAI proposed to upgrade all the three food labs at Bhopal, Indore and Ujjain during 2013-15 at an estimated cost of ₹12 crore per laboratory to be shared by GoI (75 per cent) and GoMP (25 per cent). Further, GoMP was required to engage laboratory analysts and other technical/support staff to run the upgraded facility. The Department was also required to obtain National Accreditation Board for Testing and Calibration Laboratory (NABL) accreditation for the food labs at Indore and Ujjain which is mandatory under Section 43 of the FSS Act 2006. FSSAI had also requested (May 2013) GoMP to suggest at least five locations for establishment of three level 2 laboratories (having basic testing facility).

Audit observations in this regard are as follows:

- (a) Only the SFL at Bhopal has been upgraded (March 2017 to February 2020) for microbiological testing. The new SFL building (for microbiology lab) at Bhopal has been completed (January 2020) with a delay of eight months. The construction work was not completed within the scheduled time (May 2019) as the CFS had not vacated the construction site at SFL, leading to delayed start of work. However, the Department neither filled up the post of microbiologist nor procured all required equipment as of February 2020. Therefore, as on date (August 2020) even the SFL Bhopal was not fully operational with biological testing facility and only continuing with basic testing.
- (b) The Department did not submit any upgradation proposal for food labs at Indore and Ujjain even after seven years of FSSAI's proposal for upgradation in 2013.
- (c) The Department did not obtain NABL accreditation for the food labs at Indore and Ujjain despite being a mandatory requirement under Section 43 of the FSS Act, 2006. The Indore and Ujjain Municipal Corporations intimated (February 2020) that the food labs were not in operation due to non-availability of FSSAI notified Food Analyst in Indore and non-availability of staff at Ujjain respectively. In May 2019, FSSAI directed GoMP to discontinue the food labs at Indore and Ujjain w.e.f. 14 June 2019 as these labs were without NABL accreditation.

(d) The Department had not initiated any action so far to establish three level-2 laboratories in the State.

As the Department did not upgrade or obtain NABL accreditation for labs at Indore and Ujjain and has not completely upgraded the SFL at Bhopal as required, the food testing requirement as per FSSAI and the FSS Act, 2006 could not materialise.

The State Government failed to fulfill the requirements of FSSAI as it did not make arrangements for notified Food Analysts in both the labs required for accreditation. As a result, the labs were not considered for upgradation. The rush of sample analysis in the SFL could have been solved if both the labs were accredited by NABL.

Principal Secretary, PH&FWD stated (July 2020) that Food labs in Municipal Corporations of Indore and Ujjain were not incorporated in the work plan as they were non-functional and did not have NABL accreditation. He further stated that construction of building works was delayed due to delay in sanction for allotment at Government level and *Lok Sabha* and Assembly elections; appointment against posts created for microbiology testing would be made after revision in recruitment rules; procurement of equipment for microbiology lab would be made for which FSSAI had provided (March 2020) ₹one crore; installation of three modern equipment procured (January and February 2019) for upgradation and training of their operators was under process.

Further, PS, PH&FWD also stated that Food labs at Indore and Ujjain were not under the control of that Department and no such cases for notification of Food Analysts in these labs were pending at CFS level. Decision for food labs working under municipal corporations would be taken by their controlling officers and more analysis of samples could be done after operation of three new labs at Indore, Jabalpur and Gwalior.

The above facts indicate that the State Government failed to seize the opportunity of operationalizing both the labs. Besides, there was no delay in sanction as Government accorded sanction (August 2018) after two months of receipt (May 2018) of estimates from construction agency, Capital Project Administration Bhopal.

#### **2.4.5.2 Functioning of Existing State Food Laboratory**

The guidance document of FSSAI prescribes the requirement of manpower, equipment and other facilities for a regulatory food analysis laboratory. Audit found shortage of manpower, equipment and other facilities in the existing State Food Laboratory as discussed below: -

##### **(i) Availability of Staff**

Audit found that the posts created in the SFL were not as per the guidance document. Further, it was also noticed that 22 (71 *per cent*) out of 31 sanctioned posts were lying vacant in the State Food Lab. The post-wise details as of February 2020 are given in **Table 2.6**.

**Table 2.6: Manpower position in State food lab.**

Sl. No.	Name of Post	Sanctioned post	Men-in-position	Vacant Post
1	Public Analyst	4	1	3
2	Chemical Chemist	1	0	1
3	Assistant Public Analyst	1	1	0
4	Sr. Chemist	3	1	2
5	Chemist Grade-I	1	0	1
6	Asstt. Public Analyst/ Chemist Grade-II/ Asstt. Chemist	12	2	10
7	Lab Assistant	9	4	5
<b>Total</b>		<b>31</b>	<b>9</b>	<b>22</b>

Source: Information furnished by Department

The PS, PH&FWD stated (July 2020) that proposal for recruitment against vacant posts of Chemist and revision in service rules for recruitment against newly sanctioned posts in microbiology lab is under process.

**(ii) Availability of equipment**

Audit noticed that the CFS had sent (September 2016) the gap analysis report conducted for upgradation under the scheme for strengthening of Food Testing System to FSSAI. As per the said report, 22 types of equipment were functional and 12 types of equipment were non-functional in the SFL. The requirement of the gap analysis exercise was not fulfilled and the types of non-functional equipment have increased to 18 (as on July 2020).

- Further, other than gap analysis, 32 out of 69 types of equipment were not available as prescribed in the guidance document issued by FSSAI.
- Procurement of 22 types of equipment was not made (as of February 2020) as per demand of SFL of which 10 types of items to be procured were non-functional.
- The life of 10 types of existing equipment were more than 10 years old and the life of other equipment could not be ascertained, as records in this regard were not maintained. Analysis work was affected due to non-functional items of equipment and required food sample analysis was done with the available equipment. Analysis of food additives, cloud points of oil and heavy metals could not be done. The usage of old equipment would affect the analysis and accuracy of result which is reflected from huge variation in referral cases.

Principal Secretary, PH&FWD stated (July 2020) that according to the proposal of FSSAI, the Department had sent list of equipment as per guidance document to FSSAI which could be made available after their approval.

**(iii) Non-availability of facilities**

Audit found non-availability of required facilities, as detailed below:

- Highly inflammable/ inflammable chemicals were not kept separately.
- There was no facility of freezer/ deep freezer for storage of food samples in the store.
- CCTV surveillance facility was not available.

Principal Secretary, PH&FWD stated (July 2020) that CCTV surveillance is functional on the ground floor while the work is pending on the first floor; facility for freezer/ deep freezer for storage of samples in sample receipt section on the first floor had been proposed and its procurement was pending.

Absence of required manpower and the use of old equipment affected the analysis and accuracy of results as brought out below:

Audit found in seven<sup>42</sup> test-checked districts that out of 259 samples sent to the referral lab for second opinion during 2014-19, in 82 cases the opinion of the State food lab and referral lab were the same and in 177 cases (68.34 per cent) there was a difference of opinion. There was substantial scope for improvement in analysis of food samples by SFL. Therefore, deploying qualified analysts/ technicians and establishing standard operational and working procedures in the State lab was a necessity which was not ensured. Besides, wide variation in results could affect the trust of FBOs on the analysis work of State lab. The variation in opinion of referral lab against the findings of SFL is given in **Table 2.7**.

**Table 2.7: Status of variation in result of SFL and referral lab**

No. of Food samples	Findings as per SFL	Findings as per Referral Lab (No. of cases)						
		Sub-Standard	Conform	Mis-Branded	Adulterant	Unsafe	Sub-Standard & Mis-Branded	Prohibited for Sale
47	Unsafe	27	15	05	00	00	00	00
01	Sale prohibited	00	00	00	00	01	00	00
02	Unsafe & Misbranded	00	02	00	00	00	00	00
01	Unsafe & Prohibited	00	01	00	00	00	00	00
57	Misbranded	05	48	00	00	04	00	00
53	Sub-Standard	00	44	01	00	02	04	02
10	Conform	08	00	02	00	00	00	00
06	Non-conform	00	06	00	00	00	00	00
<b>177</b>		<b>40</b>	<b>116</b>	<b>08</b>	<b>00</b>	<b>07</b>	<b>04</b>	<b>02</b>

Source: Departmental Records

Principal Secretary, PH&FWD stated (July 2020) that the report of referral lab would be obtained to study and know the reasons for variations. The facilities for analysis of various food parameters i.e. microbiology examination, food contaminants and other various additives *etc.* were not available in SFL during 2014-19.

#### 2.4.5.3 Lifting of Regulatory Samples

Section 38 (1) of the Act empowers FSO to take a sample of any food, or any substance, which is meant for sale. FSS Rules, 2011 prescribes the procedure for drawing food samples and the manner of sending it for analysis to the Food Analyst.

<sup>42</sup> Bhopal (10), Gwalior (105), Hoshangabad (19), Indore (61), Khargone (10), Morena (33) and Ujjain (21).

SLSC fixed (March 2016) a monthly target of drawing four regulatory and eight surveillance samples for each FSO.

The number of State license/ registrations, regulatory samples<sup>43</sup> drawn, samples analysed and non-conforming samples in the State during 2014-19 is given in **Table 2.8**.

**Table 2.8: Status of food samples drawn, samples analysed by State lab and non-conforming samples**

Year	No. of State licensee/ registered FBOs	No. of regulatory samples drawn	No. of regulatory samples analysed	No. of non-conforming regulatory samples (percentage)	Coverage of FBOs in percentage
2014-15	3,23,106	9,532	9,131	1,412 (15)	2.95
2015-16	3,72,362	10,035	9,994	1,311 (13)	2.69
2016-17	4,18,711	5,675	5,461	609 (11)	1.36
2017-18	4,66,998	7,121	6,270	904 (14)	1.52
2018-19	5,27,658	7,254	7,112	1,612 (23)	1.37
<b>Total</b>	----	<b>39,617</b>	<b>37,968</b>	<b>5,848 (15)</b>	

Source: State level Annual report sent to FSSAI and data of FSSAI CAC meeting

From the above table, it could be seen that

- Although the number of State licensees and registered FBOs had increased during 2014-19, their coverage in terms of the number of samples drawn decreased except during 2017-18, as compared to 2016-17 wherein an increase of 1.52 *per cent* was noticed.
- The targets for drawing sample by each FSO were not changed in proportion to licenses/registrations owing to less capacity of lab (500 per month) and shortage of FSOs which led to short coverage of FBOs for drawal of samples.
- The *percentage* of samples drawn in proportion to the number of licensees/ registered FBOs ranged between 1.36 to 2.95 *per cent* during the period 2014-19 and 97 *per cent* FBOs remained uncovered.

In eight test-checked districts audit found:

- During 2014-19, 11,440 regulatory samples were analysed against 11,505 samples drawn in which 2,118 samples were non-conforming (19 *per cent*). The district-wise/ year-wise details are given in **Appendix 2.6**.
- The results of 65 samples were not received, of which 50 samples were more than one to four years old.
- In 2016-17, the number of samples drawn was least in comparison to other years due to absence of DOs in the districts and regulatory samples were not drawn during the period October 2016 to January 2017.

During the joint physical verification (February and March 2020), Audit noticed non-coverage of 71 out of 98 selected FBOs in the eight test-checked districts since the commencement of their business.

<sup>43</sup> The sample used for prosecution purpose.

The increasing trend of non-conforming samples indicates lack of self-regulation on the part of FBOs and thus requires strengthening of the overall sample drawal activity and testing by the Department. Further, in the eight sampled districts, audit noticed (February 2020) shortfall in achievement against targets fixed by SLSC for drawing regulatory and surveillance samples<sup>44</sup> by the FSOs during the period 2016-2019 as given in **Table 2.9**.

**Table 2.9: Status of targets and achievement of regulatory and surveillance food samples**

Year	Targets as per FSOs		Achievements		Shortfall (Percentage)	
	Regulatory	Surveillance	Regulatory	Surveillance	Regulatory	Surveillance
2016-17	2,080	4,160	1,483	1,988	597 (29)	2,172 (52)
2017-18	2,172	4,344	2,177	1,656	- 5	2,688 (62)
2018-19	2,208	4,416	2,105	1,147	103 (5)	3,269 (74)
<b>Total</b>	<b>6,460</b>	<b>12,920</b>	<b>5,765</b>	<b>4,791</b>	<b>695 (11)</b>	<b>8,129 (63)</b>

Source: Departmental records

From the above table it is evident that the overall *percentage* of shortfall in regulatory samples was 11 during the period 2016-19. Three districts *i.e.* Gwalior, Hoshangabad and Morena achieved more than the target set for regulatory samples during the period 2016-19. The highest *percentage* of shortfall in target set for regulatory sample was in Satna district (50) and lowest *percentage* in Khargone district (4).

The overall *percentage* of shortfall in surveillance sample was 63 during 2016-19. There was an increasing trend in shortfall of surveillance samples from 2016-17. The highest *percentage* of shortfall in target set for surveillance sample was in Satna district (97) and lowest *percentage* in Khargone district (12).

The district-wise and year-wise targets and achievements of regulatory and surveillance samples are given in *Appendix 2.7* and *Appendix 2.8* respectively.

The above facts indicate that the Department failed to draw adequate number of samples, which would have ensured compliance with the standards by the FBOs at all stages of food business.

In the Exit Conference, the PS, PH&FWD stated (June 2020) that targets have been reduced due to long pendency in analysis of samples and since the lab capacity is limited, efforts are being made to get the samples tested in other labs.

#### **2.4.5.4 Analysis of Regulatory food samples**

FSS Rules, 2011 prescribes the procedure for analysis of sample by Food Analyst. The Food Analyst should send the analysis report within 14 days of receipt of sample. In case of delay in analysis, the Food Analyst shall inform the DOs and the CFS giving reasons and specifying the time to be taken for analysis. If the sample received is found unfit for analysis, the Food Analyst should inform the DO within seven days from the date of receipt of such sample for sending the second part<sup>45</sup> of the sample. On receipt of requisition from the Food

<sup>44</sup> Surveillance samples are not used for prosecution purpose.

<sup>45</sup> Section 47 of the Act stipulates that the sample taken by FSO is to be divided into four parts. First part of the sample is sent for analysis to the Food Analyst under intimation to the Designated Officer and two parts are sent to the Designated Officer for keeping these in safe custody. In case the first part found unfit for analysis, the second part (out of two parts) is further sent for analysis.

Analyst, the DO should dispatch requisitioned sample by the next working day. FSS (Laboratory and Sample Analysis) Regulations, 2011 specifies the quantity of sample of food to be sent to the Food Analyst for analysis.

Audit found delayed analysis of samples in SFL in contravention of the provision of the Rules. The position of samples received and analysed during the period 2015-19 is given in **Table 2.10**.

**Table 2.10: Position of samples received and analysed in State lab**

Year	No. of samples received <sup>46</sup>	No. of samples analyzed	No. of samples pending analysis	Percentage of samples analyzed	Pendency of samples excluding last fortnight of the financial year
2014-15	NA	2,703	NA	NA	NA
2015-16	10,081	5,173	4,908	51	4,662
2016-17	7,692	5,633	2,059	73	1,665
2017-18	7,596	7,868	00	104	00
2018-19	7,491	7,231	260	97	00

**Source: Departmental records**

The SFL did not produce the sample receipt register for the year 2014-15. The lab at Bhopal did not analyse the food samples received within 14 days and there was substantial pendency of samples to be analysed. There was pendency of samples in the years 2015-17 even after deducting the number of sample results sent to districts within the first fortnight of 2016-18.

Further scrutiny of records revealed the following:

- Delay in analysis of 2,649 samples was attributed by the Food Analyst to engagement of staff in *Simhastha Kumbh Mela*, Government holidays and absence of Food Analyst and non-availability of postage stamps and chemicals. The reasons reported are not acceptable because postage stamps would be required at the time of sending report and lack of chemicals affecting analysis indicates lack of internal management at CFS level. Besides, the expected date of analysis was also not mentioned in the intimation letter.
- Further, in the testing dispatch register, the serial number of 15 reports in the year 2014-15 were entered twice, 14 reports during 2014-16 and 2017-19 were not allotted any serial number and entries of 49 reports were provided separate serial numbers on separate dates on different occasions during 2014-15 and 2016-19. Thus, the result of entries were made in the testing dispatch register in a manner that would appear to avoid detection of delayed analysis and projecting dispatch of reports within time.

In the Exit Conference, the PS, PH&FWD stated (June 2020) that large number of samples could not be tested in time due to limited testing capacity of SFL.

In the eight test-checked districts, audit observed the following:

- Samples of food articles which were not analysed in 14 days were not mentioned in 15 intimation letters sent by the Food Analysts to DO in three<sup>47</sup> districts. Besides, the

<sup>46</sup> The State food lab maintained the receipt of first part and second part in single sample receipt register due to which audit could not access the second part of sample received.

<sup>47</sup> Bhopal (04), Gwalior (05) and Hoshangabad (06).

probable time to be taken for analysis was also not specified in the letters. The information of delay in analysis was not sent to DO in 512 cases during 2014-19 in four<sup>48</sup> districts by the Food Analysts. Thus, there was non-compliance of the Act on analysing as well as reporting of the results of samples which needs to be adhered.

- Out of 11,505 regulatory samples drawn, 4,814 (42 *per cent*) samples<sup>49</sup> were drawn from 1,988 FBOs on the same date by the FSOs on different occasions during 2014-19. This act of FSO increased the number of samples but did not cover additional number of FBOs.
- Quantity of sample drawn for analysis was not recorded in the sample register maintained in the districts, in the absence of which, audit could not verify whether the prescribed quantity of sample of food was drawn for analysis. Besides, records relating to quantity of food samples, other preservative materials procured and expenditure incurred on such procurement and expenses made on the delivery of samples to food lab for analysis were not maintained at district level.
- During 2014-19, DDF&D of audited districts spent ₹6.48 lakh on procurement of food samples against budget allotment of ₹11.24 lakh. Further, the department did not allot budget to five<sup>50</sup> districts in 2014-15, one district (Ujjain) in 2016-17 and seven<sup>51</sup> districts in 2018-19.
- The date of sending the second part of the sample to the State lab was not mentioned in sample register in these districts, in the absence of which, the number of requisitions made for the second part by the State lab and sending the sample by the next working day could not be ensured.
- The method of analysis was not mentioned in the testing report of samples sent by the Food Analysts and the cause of unsafe/ misbranded/ substandard samples were also not mentioned. Thus, the procedure of analysis was not in compliance with the rules. The DDF&Ds stated that the deficiencies would be rectified.

Principal Secretary, PH&FWD stated (July 2020) that analysis and reporting work through Indian Food Laboratories Network (InfoLnet) online portal of FSSAI is under process for strengthening the food sample analysis and reporting system and to make the system of record keeping, receipt and dispatch of samples more effective.

#### **2.4.5.5 Surveillance Samples**

As per provision of Rule 2.1.3(4) (iii) (d) of FSS Rules, 2011 the FSO should draw samples for the purposes of surveillance, survey and research, which shall not be used for prosecution.

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<sup>48</sup> Bhopal (06), Gwalior (17), Hoshangabad (488) and Ujjain (01).

<sup>49</sup> Bhopal (1,189 samples 423 FBOs), Gwalior (899 samples 398 FBOs), Hoshangabad (201 samples 99 FBOs), Indore (1,373 samples 591 FBOs), Khargone (349 samples 150 FBOs), Morena (492 samples 198 FBOs), Satna (162 samples 66 FBOs) and Ujjain (149 samples 63 FBOs).

<sup>50</sup> Bhopal, Hoshangabad, Khargone, Morena and Ujjain.

<sup>51</sup> Gwalior, Hoshangabad, Indore, Khargone, Morena, Satna and Ujjain.

Audit found acute shortfall in analysis of surveillance samples in the State. Out of 19,309 samples received, only 2,443 (13 *per cent*) samples were analysed during January 2016 to December 2018. The main reason for shortfall was that the State food lab gave priority to the analysis of regulatory samples only, due to lack of adequate analysis capacity of the lab (500 samples per month). This was due to the fact that under the Act, non-conforming regulatory samples was considered for prosecution, while result of surveillance samples could not be used for prosecution purposes.

In seven test-checked districts (except Bhopal), the result of 1,178 surveillance samples were received from the State food lab against 5,308 samples drawn, in which, 53 samples were non-conforming. The result of 4,130 samples (78 *per cent*) were not received; of these, 3,046 samples were more than one to four years old. In Bhopal district, the result of 413 surveillance samples sent for analysis were not made available to audit. The district-wise/year-wise details are given in **Appendix 2.9**.

Further, audit noticed that the SLSC decided (December 2016) to send the surveillance food samples to an NABL accredited laboratory owing to the constraints in capacity of the SFL. Accordingly, the CFS approved (April 2018) the rate of a private NABL accredited laboratory (M/s Excellent Bio Research Solution Pvt. Ltd., Jabalpur) at ₹1,155/- per sample<sup>52</sup> and directed (February 2019) the districts to send samples to this firm. However, only 180 samples were analysed in one month by this firm as the validity date for analysis was up to 31 March 2019 with no provision for extension in the agreement.

The CFS did not take further action in order to clear the pendency of surveillance samples. The CFS replied (February 2020) that the State had only one food lab due to which, surveillance samples were not analysed as regulatory samples were given priority and that, alternative arrangements were under process.

In the Exit Conference, the PS, PH&FWD stated (June 2020) that efforts are being made to clear the pendency and it was decided to send the samples to other labs/other State labs to clear the backlog. Further, PS, PH&FWD confirmed the facts and stated (July 2020) that efforts were being made to get the samples tested in the lab of Higher Education Department. He stated that the sample analysis load of SFL, Bhopal could be reduced after operation of three under construction divisional labs and commencing the departmental labs in Sagar and Ujjain with the cooperation of FSSAI (under process).

Considering that analysis of surveillance samples discloses the overall quality of different kinds of food in the market, it is imperative that the Department increase drawal and analysis of these samples.

#### **2.4.5.6 Mobile Food Testing Laboratory**

Scrutiny of records of CFS made available to audit revealed that the three mobile food testing laboratories (MFTL) were not completely engaged for analysis of food samples and Information, Education and Communication (IEC) activities (surveillance and creating

<sup>52</sup> Food samples for all food categories except food for infant nutrition and packaged drinking water and mineral water.

awareness). The status of operation of three laboratories and testing conducted during the period 2015-19 is given in **Table 2.11**.

**Table 2.11: Status of Mobile Food Testing Labs**

Sl. No.	MFTL	MFTL available	Operating period	Functional	Remained idle	No. of sample tested
1.	MFTL No. 1 (MP02AV 6008)	Year 2015	February 2016 to March 2019	16 months	22 months	2000
2.	MFTL No. 2 (MP02AV 6658)	April 2018	May 2018 to March 2019	7 months	4 months	826
3.	MFTL No. 3 (MP02AV 6982)	November 2018	December 2018 to March 2019	3 months	1 month	60

Source: Departmental records

The MFTL No.1 was not operated according to the approved programme from January 2017 to December 2017, for reasons not on record. In the test-checked districts, the MFTLs were not used during the period 2015-19 except in Satna district. Thus, the mobile testing laboratories were not optimally utilised for the desired purpose.

In the Exit Conference, the PS, PH&FWD stated (June 2020) that the main constraint is manpower and efforts would be made to engage contractual manpower in the absence of regular manpower. Further, PS, PH&FWD stated (July 2020) that FSSAI had provided seven new MFTLs, which would be operationalised after their registration and would be operated in all divisions to create more public awareness.

#### 2.4.5.7 Ensuring Safety and Standards in Milk and Milk products

Audit scrutiny in the sampled districts and analysis of samples on the basis of National Milk Survey revealed deterioration in quality and non-compliance with standards<sup>53</sup> in milk and milk products.

The year-wise position of regulatory samples drawn, milk and milk product samples drawn and analysed during 2014-19 in the sampled districts is given in **Table 2.12**. The district-wise details are shown in **Appendix 2.10**.

**Table 2.12: Status of regulatory samples, milk samples drawn/ analyzed in test-checked districts**

(Figures in number)

Year	No. of regulatory samples drawn	No. of milk/ milk products samples drawn	No. of milk/ milk products samples analyzed	No of Milk/ milk products non-conforming samples (percentage)	Result of samples not received
2014-15	2,645	995	995	215 (22)	00
2015-16	3,095	1,095	1,095	182 (17)	00
2016-17	1,483	455	451	65 (14)	04
2017-18	2,177	805	804	165 (21)	01
2018-19	2,105	854	850	208 (24)	04
<b>Total</b>	<b>11,505</b>	<b>4,204</b>	<b>4,195</b>	<b>835</b>	<b>09</b>

Source: Departmental records

<sup>53</sup> The standards as prescribed in clause 2.1 of Food Safety and Standards (Food Products Standards and Food Additives) Regulations, 2011.

Out of the 835 samples that were con-compliant, 683 were substandard<sup>54</sup>, 109 misbranded<sup>55</sup>, five samples were adulterated and eight samples were unsafe<sup>56</sup>. The *percentage* of non-conforming milk and milk products samples ranged between 14 and 24. In Khargone district the details of 30 non-conforming samples were not recorded in the sample register in the years 2014-16.

Principal Secretary, PH&FWD stated (July 2020) that milk and milk products samples were taken under *Sudh Ke Liye Yudh Abhiyan* which was started from 19 July 2019 to March 2020 and action for initiating prosecution is being initiated against FBOs selling substandard milk and milk products.

**(i) Targets and Achievements of sampling of milk and milk products**

The CFS issued (March 2017) instructions to District Collectors and DOs to take 60 samples of milk and milk products per year.

The target was not achieved in three (Hoshangabad, Khargone and Satna) out of eight sampled districts during 2017-18. Target was achieved in Hoshangabad district in 2018-19 and the position in other two districts also improved during 2018-19. District-wise details are given in **Table 2.13**.

**Table 2.13: Target and Achievement of sampling of Milk and Milk Products**

(Figures in number)

Name of District	2017-18			2018-19		
	Target	Achievement	Shortfall	Target	Achievement	Shortfall
Bhopal	60	91	0	60	76	0
Gwalior	60	169	0	60	148	0
Hoshangabad	60	55	5	60	66	0
Indore	60	148	0	60	231	0
Khargone	60	26	34	60	40	20
Morena	60	159	0	60	132	0
Satna	60	22	38	60	45	15
Ujjain	60	135	0	60	116	0

Source: Departmental records

The shortfall in target indicates less coverage of sampling of milk/ milk products FBOs which could adversely impact quality.

In the Exit Conference, the PS, PH&FWD stated (June 2020) that necessary action would be taken.

<sup>54</sup> An article of food shall be deemed to be sub-standard if it does not meet the specified standards but not so as to render the article of food unsafe.

<sup>55</sup> An article of food is misbranded as it is defined under Section 3 (zf) of FSS Act.

<sup>56</sup> An article of food whose nature, substance or quality is so affected as to render it injurious to health as prescribed under Section 3(zz) of FSS Act.

**(ii) Analysis of Regulatory Milk Samples on the basis of National Milk Survey Report**

The Department instructed (September 2018) 13 districts<sup>57</sup> to take regulatory milk samples as per targets set on the basis of result of National Milk Survey. Audit found from the report of CFS sent (February 2019) to FSSAI that, 204 out of targeted 210 milk/ milk products samples were drawn and 42 of these samples were substandard; the results of 15 samples were not intimated by the districts.

The status with regard to the sampled districts is as follows:

- 20 out of 88 samples drawn during September 2018 to November 2018 in four districts<sup>58</sup> were sub-standard and the result of one sample was not received in Ujjain.
- Prosecution cases were finalised in 15 out of 19 cases - not initiated in one case in Ujjain district due to error in the name of FSO in the analysis report which was sent to the State lab for correction.
- Four cases were pending in district Hoshangabad. Penalty amounting to ₹0.78 lakh was recovered against penalty of ₹5.08 lakh imposed and ₹4.30 lakh remained outstanding.

Further, the Department instructed (March 2019) to draw 80 milk samples during 11.03.2019 to 19.03.2019 in five<sup>59</sup> districts and to report the action taken within seven days to CFS, which was not complied with by the districts.

In the sampled districts, 10 out of 42 samples drawn (March 2019) in two districts<sup>60</sup> were substandard. Prosecution was initiated in seven cases in which penalty of ₹0.76 lakh was imposed. Three prosecution cases were not filed in Ujjain district which were under investigation.

The PS, PH&FWD stated (July 2020) that 290 samples were taken in the districts and 69 prosecution cases filed against 71 substandard samples.

As per district-wise information furnished (August 2020) by CFS, out of 290 samples drawn against the order issued in September 2018 and March 2019, prosecution was initiated against 78 non-conforming samples. The CFS did not furnish reports received from districts, in the absence of which variation in reporting on non-conforming samples and prosecution could not be reconciled.

**(iii) Monitoring Milk and Milk products during Festive seasons**

FSSAI advised (October 2018) all CFSs to launch a special drive for ensuring safe and quality milk and milk products during festive seasons. As per FSSAI, adulteration in milk and milk products often increases during festive seasons when their demand outstrips

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<sup>57</sup> Ashok Nagar, Balaghat, Barwani, Bhind, Burhanpur, Dhar, Hoshangabad, Indore, Khandwa, Khargone, Ratlam, Seoni and Ujjain.

<sup>58</sup> Hoshangabad (sample drawn-15, substandard-05 and decided court cases-01), Indore (sample drawn-37, Substandard-04, decided court cases-04), Khargone (sample drawn-16, substandard-07, decided court cases-07) and Ujjain (sample drawn-20, substandard-04 and decided court cases-03).

<sup>59</sup> Balaghat, Barwani, Bhind, Indore and Ujjain.

<sup>60</sup> Indore (sample drawn-27, Substandard-06 and case filed-06) and Ujjain (sample drawn-15, Substandard-04 and case filed-01).

supply. The microbiological quality and certain types of adulterants used needs to be checked as they can have adverse impact on health.

Audit noticed in the eight test-checked districts that during 2014-19, out of total 4,204 milk and milk product samples drawn,<sup>61</sup> 1,158 were drawn during festive seasons *i.e.* *Dussehra, Diwali and Holi* (28 per cent). The district-wise details are shown in **Appendix 2.11**.

In the Exit Conference, the PS, PH&FWD stated (June 2020) that a campaign was launched by the State Government last year and 16,000 milk samples were taken and targets were already given to FSOs during monsoon and festival seasons. Necessary follow-up would be made by monitoring milk products in festival seasons.

#### 2.4.5.8 Coverage of Holy Places and Religious Fairs

Audit covered nine prominent holy places and eight religious fairs organised in six sampled districts as shown in **Appendix 2.12** and observed the following.

- The district food authorities did not assess the FBOs running business in permanent/ temporary establishment/ premises.
- The Department had not issued specific instructions for regulating the activities of FBOs in holy places.
- Though the district food authorities reported conducting inspections of premises/ establishment, related records were not maintained.

It was not ensured that milk/milk products and other food articles offered as *Prasad (Bhog)* in the temples/ holy places were free of adulteration by drawing their samples regularly. As per the information furnished to audit, the status of food samples drawn in holy places/ during religious fairs was as follows (**Table 2.14**).

**Table 2.14: Status of food samples drawn in holy places/ during religious fairs**

Name of holy place	Year	No. of Samples drawn		No. of non-conforming samples	
		No. of milk/ milk product Samples	No. of other food samples	No. of milk/ milk product Samples	No. of other food samples
<i>Mahakaleshwar Temple, Ujjain</i>	2014-19	10	12	3	4
<i>Maa Sharda Temple, Maihar</i>	2014-17	5	7	0	2
<b>Religious fair places</b>					
<i>Mahakal Sawari, Ujjain,</i>	2014-19	30	23	6	7
<i>Khajrana Ganesh Utsav, Indore</i>	2016-17	0	13	0	0

**Source: Departmental records**

The FSOs did not cover all the holy places and religious fairs for sampling. The food samples were also not drawn regularly.

<sup>61</sup> Samples drawn before ten days and after five days of festival events were taken.

Further, audit noticed the following:

- The FSSAI certified *Mahakaleshwar* temple, Ujjain as a safe *bhog* place. There were four sales counters in the temple compound none of which had license/ registration. Three licenses obtained for preparation of *Laddu*, free *annakshetra* and *Laddu Kothar* (store). The manufacturing date and date before use were specified in the *Prasad* packet but batch number<sup>62</sup> was absent. The petty vendors selling almondette seeds near the temple did not have registration.
- The audit team visited the famous *Hindu* religious place *Maa Sharda* temple, Satna and physical verification (February 2020) of *Maa Sharda Annakut* trust was also conducted. The trust was running a mid-day meal canteen managed by *Jaypee* Group since 2010 which prepared and served food (*Prasadam*) to visitors. The FSSAI certified the trust as a safe *bhog* place. Audit found that, the packing and expiry date were not available on the *Prasad* packets kept for sale in different shops. FBOs selling *Prasad*/ other food articles near the road side/ premises had not displayed registration document. The DDF&D, Satna stated that necessary action would be taken in this regard.

In response, PS, PH&FWD stated (July 2020) that continuous efforts were being made for ensuring quality of food articles/*prasad* likely to be sold and distributed in religious places and that, religious places were covered under *Safe Bhog Yojana* for quality improvement and FSSAI declared *Mahakaleshwar* temple, Ujjain, *Maa Sharda* temple Satna and *Khajrana Ganesh* temple, Indore as safe *bhog* places under this scheme. The scheme is under process in *Omkareshwar Jyotirling* Khandwa, *Bohra mandir masjid*, Burhanpur, Kundalgi Jain temple, Damoh and L.I.G *Gurudwara* Indore. He further stated that action plan was under process for preparation of separate procedures to be adopted for food establishments/*prasad* in temples/storage in religious places.

#### **2.4.5.9 Food Safety Audit**

Regulation, 2011 provides that Licensing Authority (DO) should ensure periodical food safety audit and inspection of the licensed establishments on its own or through agencies authorised by the FSSAI. In the eight sampled districts, food safety audit of licensee FBOs was not conducted either by any agency of licensing authority or by FSSAI. Consequently, the entire food safety audit system stipulated in the Regulations failed to take off.

Principal Secretary, PH&FWD stated (July 2020) that conducting inspection through other agencies would be considered.

#### **2.4.5.10 Maintenance of Records**

Scrutiny of sample receipt registers and testing dispatch registers maintained for regulatory/ surveillance samples in the State food lab revealed the following deficiencies:

- Separate records for requisition, receipt and dispatch of analysis report of second part of regulatory samples were not maintained.

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<sup>62</sup> This specifies not only identification of the specific batch produced, but all relevant issues of control and manufacturing particulars is also traceable from batch number.

- Records of surveillance samples received and dispatch of results were not maintained properly. The entries of surveillance samples received and samples received from buyers were recorded in the same sample receipt register. Similarly, the details of analysis reports of both the samples were recorded in one dispatch register in which other letters were also recorded.

Principal Secretary, PH&FWD confirmed the facts and stated (July 2020) that after audit observation, action was taken to record information on second part of samples in the remarks column of sample receipts register and separate dispatch registers were being maintained for regulatory samples, surveillance samples and samples received from buyers, second part sample letters and general letters. He further assured that departmental records would be computerised.

## 2.5 Prosecution and Trial of Offences

***Audit Objective III: Whether the deterrent measures and penalties were adequate and able to ensure food safety.***

### 2.5.1 Prosecution

Section 68 of the Act and Rule 3.1 prescribe the manner of adjudication proceedings. Rule 3.3 and Section 71 and 76 of the FSS Act provides the time limit to file an appeal in the Appellate Tribunal and Hon'ble High Court respectively.

As per the Annual Reports (2014-19) of the State sent<sup>63</sup> to FSSAI, audit observed that during 2014-19, 4,130 prosecution cases were initiated against 5,848 non-conforming samples. Action taken against 1,718 cases were not available at the State level along with details of 1,409 pending cases. CFS did not furnish reasons for not taking action against the non-conforming FBOs and pending cases to audit. The reports received from districts were only compiled for sending to FSSAI and prosecution cases were not monitored at State level.

As of March 2019, there were 1,307 Central licensees in Madhya Pradesh. Audit scrutiny in the eight sampled districts revealed that separate records were not maintained in respect of samples drawn and prosecution initiated for Central licensees. Therefore, audit could not segregate prosecution cases pertaining to Central licensing and State licensing.

District-wise and year-wise status of prosecution cases are shown in **Appendix 2.13**. The status of prosecution cases in the eight sampled districts during 2014-19 is given in **Table 2.15**.

<sup>63</sup> In May 2015 (2014-15), May 2017 (2016-17), June 2018 (2017-18) and July 2019 (2018-19).

**Table 2.15: Status of prosecution cases in eight test-checked districts**

Year	Total no. of cases initiated	No. of cases decided by ADM	No. of cases not decided	No. of appeal cases in D&J court	No. of cases decided by D&J	No. of pending cases in different courts			No. of total pending cases	No. of cases finalized
						D&J	ADM	High Court		
2014-15	375	347	28	43	20	23	33	1	57	318
2015-16	418	392	26	36	24	12	26	1	39	379
2016-17	311	291	20	39	11	28	20	3	51	260
2017-18	178	132	46	15	5	10	46	0	56	122
2018-19	477	306	171	46	13	33	171	0	204	273
<b>Total</b>	<b>1,759</b>	<b>1,468</b>	<b>291</b>	<b>179</b>	<b>73</b>	<b>106</b>	<b>296</b>	<b>5</b>	<b>407</b>	<b>1,352</b>

Source: Records of Department and information furnished by ADM

The highest *percentage* of pending cases was in Hoshangabad district (60) and lowest *percentage* was in Indore district (09).

Further, audit noticed the following:

- Additional District Magistrates were assigned the additional responsibility of adjudicating the cases relating to food safety and standards. Non-appointment of full-time Adjudicating Officers (AOs) led to delay in finalisation of cases. Consequently, while the number of pending cases increased the number of cases settled/ adjudicated could not match these. During 2014-19, 573 (39 *per cent*) cases<sup>64</sup> out of 1,468 cases filed were finalised in the ADM court.
- Prosecution was not initiated in 52 cases in five<sup>65</sup> districts even after receipt of results during 2014-19 in which 20 cases were relating to the years 2014-18 in three<sup>66</sup> districts.
- In five<sup>67</sup> districts, 217 cases initiated in Chief Judicial Magistrate court were pending as of February 2020 and three districts did not provide the required information. Further, 103 cases initiated during 2014-19 were still pending in eight test-checked districts.
- During 2014-19, 58 food samples in eight<sup>68</sup> districts were found unsafe as per the reports of Food Analyst. The DOs did not cancel or suspend the license immediately as per FSS Rules, 2011. The cases were only initiated in the CJM court which were pending.

The PS, PH&FWD stated (July 2020) that instructions were issued earlier for quick disposal of court cases and added that video conferences would be held under the Chairmanship of CFS with AOs (ADM) of all districts for quick disposal of cases.

In the absence of punitive action due to pending prosecution cases, the FBOs were continuing their business without fear of consequences of violation of FSS Act and safety of public was compromised due to consumption of unsafe food.

<sup>64</sup> Bhopal (82 cases, seven to 28 months), Gwalior (183 cases, seven to 42 months), Hoshangabad (57 cases, seven to 58 months), Indore (58 cases, seven to 18 months), Khargone (35 cases, seven to 15 months), Morena (71 cases, seven to 51 months), Satna (20 cases, seven to 35 months) and Ujjain (67 cases, seven to 55 months)

<sup>65</sup> Bhopal (30), Gwalior (06), Hoshangabad (05), Satna (02) and Ujjain (09).

<sup>66</sup> Bhopal (13), Hoshangabad (04) and Ujjain (03).

<sup>67</sup> Bhopal (10), Gwalior (58), Hoshangabad (50), Indore (51) and Ujjain (48).

<sup>68</sup> Bhopal (05), Gwalior (20), Hoshangabad (07), Indore (04), Khargone (01), Morena (09), Satna (03) and Ujjain (09).

### 2.5.2 Compliance to order of Hon'ble Supreme Court

The Hon'ble Supreme Court issued directions on the decision (05 August 2016) against writ petition No. 159/2012 relating to prevention of adulteration in milk and milk products. The action taken by the Department on the decision is given below:

#### (i) *Developing Complaint mechanism*

The Hon'ble Court directed (August 2016) that the State Department should set up a website and create awareness about complaint mechanism. Contact details of Joint Commissioner and CFS should be available on the website for registering complaints. The State was also required to maintain toll free telephonic and online complaint mechanism.

Audit noticed that prior to the decision of Hon'ble Court, the SLSC had already decided (March 2016) to register complaint cases through Chief Minister (CM) Helpline No. 139 developed by the State as a grievance mechanism.

Audit noticed seven cases pending (as on February 2020) at CFS level received under CM helpline pertaining to March 2019.

Principal Secretary, PH&FWD stated (July 2020) that complaint portal developed by FSSAI is available for public. In addition, other sources of grievance mechanism developed by GoMP *i.e.* C.M Helpline, C.M *Samadhan*, Dial 104, C.M *Jan Adhikar* alongwith e-mail Ids and telephone numbers of the administration authorities are also available for registering complaints.

The reply is not acceptable because the Department did not setup and maintain a website as directed by the Hon'ble Court. Besides, the toll free number adopted was used for all types of public complaints and was not specific as per directions of Hon'ble Court.

#### (ii) *Use of Spot Testing Kit*

Audit found that the SLSC directed (December 2016) CFS to provide rapid testing kits developed by Defence Research and Development Organisation (DRDO) to FSOs for spot testing of milk and milk product samples. It was, however, found that the kits could not be provided as the supplier company of the kits was not recognised by FSSAI. Further, attempts were not made to get the kits from companies that were supplying to other States like Maharashtra, Uttar Pradesh and Karnataka. The CFS stated (February 2020) that a letter had been sent (October 2019) to FSSAI to provide spot testing kits (Magic box).

The reply is not acceptable because the directions of Hon'ble Court were not followed to check adulteration through spot checking since August 2016. As a result, urea based adulteration in milk and milk products was noticed as pointed out in the National Milk Survey and further analysis conducted by the Department in September 2018 and March 2019.

Principal Secretary, PH&FWD stated (July 2020) that action to deliver 51 Magic boxes received from FSSAI to all districts is under process.

The department did not provide spot testing kits for milk and milk products to ensure supply of quality milk and milk products to the consumers in violation of the Supreme Court order, which indicates grave negligence on the part of the responsible officials.

### 2.5.3 Imposition of penalties and recovery

FSS Rules, 2011 state that penalty amount imposed by the Adjudicating Officer (AO) will be deposited through demand draft drawn in favour of AO. CFS directed (January 2013 and September 2014) to deposit the amount of penalty in the departmental revenue head.

Audit noticed the following deficiencies in the recovery of penalty:

- In three test-checked districts (Gwalior, Khargone and Indore) the ADM directed, on different occasions during 2014-19, to deposit the penalty amount within 30 days from the date of decision. In the other five districts no such specific time was defined in the decision order. ADMs issued different directions regarding depositing penalty amount due to absence of prescribed time limit under the Act.
- There was no uniformity in the manner of depositing penalty amount by the FBOs. In Bhopal and Gwalior districts, the penalty amount was deposited in the bank account of AO through bank draft. In four<sup>69</sup> districts, the FBOs deposited the penalty amount in Government head through challans. In the two districts of Hoshangabad and Indore, the amount was deposited through both challans and bank drafts during 2014-19.
- Penalties imposed by ADM and D&J Court amounting to ₹3.64 crore out of ₹5.53 crore for the period 2014-19 were not deposited by the FBOs. The DOs/ FSOs did not initiate action for Revenue Recovery Certificate proceedings against defaulting FBOs except in Gwalior and Khargone districts. District-wise details of penalty imposed and collected are shown in *Appendix 2.14*. The particulars of appeal cases and decision against the cases in D&J court was not furnished to audit in Bhopal district.
- In 648 out of 1,334 cases, action was not taken to make recovery as arrears of land revenue and to suspend the licenses of FBOs by DO in case of non-payment of penalty as required under Section 96 of the Act.
- Penalty amounting to ₹1.65 crore received in three<sup>70</sup> districts were kept in bank accounts and not deposited in departmental revenue head as directed by the CFS.

Principal Secretary, PH&FWD confirmed the facts and stated (July 2020) that instructions were issued earlier to all Collectors for taking quick action in this regard.

## 2.6 Monitoring Mechanism

### 2.6.1 Insufficient Information, Education and Communication activities

The Central Advisory Committee (CAC)<sup>71</sup> in its eighth meeting (July 2012) advised that at least 75 per cent of the food license fee collections be used for IEC activities. The license

<sup>69</sup> Khargone, Morena, Satna and Ujjain.

<sup>70</sup> Bhopal (₹42.78 lakh), Gwalior (₹37.63 lakh) and Indore (₹84.21 lakh).

<sup>71</sup> A committee of FSSAI established under Section 11 of FSS Act. The Central Advisory Committee shall ensure close cooperation between the Food Authority and the enforcement agencies and organisations operating in the field of food.

fees collected could be utilised to organise IEC activities, 24x7 helpline on food safety, opening up of web page for interaction with consumers and petty traders.

As per departmental information furnished to audit by the CFS, ₹22.64 crore was collected during 2014-19 for food license/registration in the State. But the license fee collected was not utilised as per norms for IEC activities as prescribed. Further, the State Government had not framed any policy for IEC activities. Thus, the advisory of the CAC was yet to be complied with.

MP Online<sup>72</sup> was providing (September 2013) online facility for license/registration through its service providing centres. The CFS administration had not obtained information from MP Online about the year-wise amount of State license/ registration fees collected and deposited in the departmental revenue head.

In the Exit Conference, the PS, PH&FWD stated (June 2020) that IEC activities were not under taken due to non-allotment of budget and necessary action would be taken as per decision of State Government. Further, the PS stated (July 2020) that continuous efforts were made for public awareness and providing guidance to FBOs. Public awareness could be made more effective by operating seven new MFTLs at divisional level.

### ***2.6.2 Reporting on Inspection and Sampling***

Audit found that the Department procured (January 2018) 158 tablets costing ₹28.44 lakh for conducting online sampling, inspection and submitting the inspection report through FoSCoRIS<sup>73</sup> system.

In the eight sampled districts, audit noticed that out of 38 tablets available with the FSOs, 36 were in usable condition and two tablets were non-functional. Inspection works through FoSCoRIS system failed due to error in online connection.

The Department intimated in the action taken report submitted (April 2019) to FSSAI that inspection through FoSCoRIS system was not done in 2018-19 due to technical problems. The fact remained that online inspections were not carried out using the tablets and the Department did not take action for rectifying the problems. Besides, separate management information system for reporting was not developed.

As a result, the purpose of procuring tablets could not be fulfilled and expenditure on tablets remained unfruitful.

Further, the PS, PH&FWD stated (July 2020) that online inspection work through FoSCoRIS had been started and the use of tablets was proposed to be done in an online software which was being developed by the Department.

The reply is not acceptable because Department did not furnish appropriate reply on how inspections through FoSCoRIS had been conducted which was stopped due to technical problem. Further, the number of inspections conducted specifying the period of inspection was not provided to Audit.

<sup>72</sup> A joint venture of Madhya Pradesh Government and Tata Consultancy Services Limited.

<sup>73</sup> Food safety compliance through regular inspection and sampling system developed by FSSAI.

### 2.6.3 Submission of return by manufacturer

FSS Regulations 2011 stipulate submission of annual return by every licensed manufacturer and importer on or before 31 May of each year and half yearly returns by licensees engaged in manufacturing of milk and/or milk products to licensing authority. Any delay in filing return beyond 31 May of each year attracts a penalty of ₹100 per day of delay.

Audit found in seven test-checked districts that licensed manufacturers/ importers and licensees engaged in manufacturing of milk and/or milk products did not submit the required returns. In the district Khargone, the licensed manufacturers, manufacturers of milk and milk products submitted their return physically but the records of returns submitted were not maintained. There were 2,020 State issued licensed manufactures including 274 manufactures engaged in milk/ milk product in seven<sup>74</sup> test-checked districts. State licensing authorities did not take action against defaulters. During joint physical verification of 13 FBOs, it was noticed that only three FBOs which included two Central licensee (Bhopal and Ujjain) and one State licensee of Khargone district submitted their returns.

Principal Secretary, PH&FWD stated (July 2020) that the facility of submitting online returns has been started for maintenance of records and ensuring compliance of the Act. Department did not furnish any document in support of the reply.

### 2.6.4 Variations in Reporting

Audit found that the CFS sent the annual reports to FSSAI based on the reports of districts each year. The Department however, did not verify the authenticity of data sent by the districts before sending the report to FSSAI. Audit noticed variations in data of licenses/ registrations and samples drawn and analysed during 2016-19 as given in **Table 2.16**.

**Table 2.16: Variations in data of licenses/registrations and samples drawn and analysed**

(Figure in lakh)

Year	As per annual report		Data as per FSSAI		As per annual report		As per records of lab report	
	No. of State licenses	No. of registrations	No. of State licenses	No. of registrations	No. of samples drawn	No. of samples analysed	No. of samples received for analysis	No. of samples analysed
2016-17	0.36	4.11	0.31	3.88	0.06	0.05	0.08	0.06
2017-18	0.14	2.07	0.37	4.30	0.07	0.06	0.08	0.08
2018-19	0.44	2.83	0.44	4.84	0.07	0.07	0.07	0.07

Source: Annual report, FSSAI data on CAC meeting and State food lab

From the above table, it could be seen that the number of licenses/registrations reported in the annual report was more than the data of FSSAI in the 2016-17. In the years 2017-18 and 2018-19, less number was reported in comparison to FSSAI data. Besides, there was huge variation in number of samples drawn and number of samples received in the lab and samples analysed.

<sup>74</sup> Bhopal (151, 15), Gwalior (310, 37), Hoshangabad (115, 13), Indore (1,077, 96), Khargone (103, 17), Morena (148, 89) and Satna (116, 07).

The CFS stated (February 2020) that the annual report was compiled on the basis of report of districts. Districts and State food lab would be instructed for clarification to ascertain the reasons for variation. Further, discussions were held in CAC meeting and request was being made to FSSAI for rectification. Further, the PS, PH&FWD stated (July 2020) that FSSAI was intimated for rectification in technical error in respect of license/registration for the category of FBOs in the FLRS software.

## 2.7 Conclusion

*Food Safety and Standards (FSS) Act, 2006 regulates the manufacture, storage, distribution, sale and import of food to ensure availability of safe and wholesome food for human consumption. Performance audit of its implementation revealed that the existing legal framework was deficient, as the Government of Madhya Pradesh (GoMP) did not establish separate Food Safety Appellate Tribunal (FSAT) and also separate special or ordinary courts for trial of offences as required under the Act/Rules, despite increase in appeal and serious cases pending in D&J's court and Chief Judicial Magistrates' court respectively as of February 2020. The administrative machinery was also lacking, as all the important posts including Commissioner, Food Safety, Designated Officers (DOs) etc. necessary for overseeing the implementation of FSS Act were held as additional charge. Manpower vacancies of 61 per cent at various levels further crippled the Department in conducting survey and inspections of Food Business Operators (FBOs), which is critical to ensure compliance with the Act. The Department could not ensure collection of penalties of ₹3.64 crore imposed under the Act and also did not initiate RRC proceedings against the defaulter FBOs. Other issues of non-maintenance of database of FBOs, pendency of applications for license/registration, FBOs operating fair price shops, liquor shops etc. without licenses, fewer number of regulatory samples drawn and analysed and shortfall in analysis of surveillance samples were noticed. Existence of robust testing infrastructure is intrinsic to the objective of food safety. However, the State Food Laboratory (SFL), Bhopal was not completely upgraded for microbiological testing and food labs at Indore and Ujjain were also not upgraded which affected the food analysis work. The Department also took no action to establish level 2 food labs at three places in the State. The CFS at State level and DOs at district levels did not generate the list of defaulters from the Food Licensing & Registration System (FLRS) software to ascertain expired licenses/ registrations.*

## 2.8 Recommendations

- i. State Government needs to reconstitute the SLSC/DLSC expeditiously and implement their recommendations to ensure food safety as intended in the Act/Rules etc.
- ii. The Department should initiate action to frame service rules to fill up vacancies at various reporting levels expeditiously and seek approval of the Government to create the required number of posts.
- iii. The Department should initiate immediate action for survey of all the industrial units and bring all the FBOs within the ambit of the FSS Act. It should also institute a mechanism

for carrying out regular inspections of the FBOs to ensure their compliance with the provisions of the FSS Act/Rules scrupulously.

- iv.** The Department should access and utilise the databases maintained by Urban Local Bodies/ Municipal Corporations, Labour Department, Industries and VAT/GST Departments *etc.* for expanding the coverage of FBOs.
- v.** State Government needs to constitute a State Level committee comprising Heads of related departments to ensure that all FBOs functioning under various departments operate only after issue of license/registration.
- vi.** State Government needs to upgrade the food labs at Indore and Ujjain and create adequate number of level 2 food labs to enable analysis of increased number of food samples. It should also increase the targets for FSOs to draw samples and ensure their compliance in this regard.
- vii.** The Department should compile and review statewide information on appeal, imprisonment and other serious cases and also constitute separate appellate tribunals, special and ordinary courts to fulfil the requirement of the Act based on six monthly or annual review of cases.
- viii.** The Department should fix responsibility on the officials concerned who failed to supply spot testing kits for testing of milk and milk products.
- ix.** The Department should pursue the pending cases at ADM/CJM courts and initiate action for recovery of penalties through RRC proceedings or suspend the licenses of the FBOs who have not deposited the penalties imposed by the courts.

## **Chapter-III Compliance Audit**

- **Creation, Maintenance and Utilisation of Sports Infrastructure**
- **Human Resources Management in Home (Police) Department**
- **Audit paragraphs**



## Chapter III: Compliance Audit

Compliance audit is an independent assessment of whether a given subject matter (an activity, financial or non-financial transaction, information in respect of an entity or a group of entities) complies in all material respects with the applicable laws, rules, regulations, established codes *etc.* and the general principles governing sound public financial management and the conduct of public officials.

Compliance Audit of the Departments of Government of Madhya Pradesh, their field formations, as well as the autonomous bodies functioning under these Departments, brought out instances of non-compliance with applicable rules, codes and manuals, lapses in management of public resources and failure to adhere to norms of propriety. Significant issues in this regard are discussed in the succeeding paragraphs.

### Sports and Youth Welfare Department

#### 3.1 Creation, Maintenance and Utilisation of Sports Infrastructure

##### 3.1.1 Introduction

The Department of Sports and Youth Welfare (DSYW) is responsible for the creation, maintenance and utilisation of sports infrastructure in the State. The Additional Chief Secretary (ACS)/Principal Secretary (PS) is the administrative head of the DSYW and is responsible for policy formulation for development of sports in the State. The Director of Sports and Youth Welfare Department is responsible for implementation of sports policies and is assisted in this task by two Joint Directors (Infrastructure and Administration), four Deputy Directors and one Administrative Officer at Bhopal, who are responsible for management of sports infrastructure at divisional/district level. There are 51 District Sports and Youth Welfare Officers (DSOs) in the State for implementation of the policies at the unit level.

##### 3.1.2 Sports Policy 2005

GoMP formulated a Sports Policy in 2005 to give impetus to development of sports in the State. The key features of the Sports Policy, 2005 included, *inter-alia*, development of infrastructure, identifying young talent and their training, promotion of identified disciplines, coordination between education and sports *etc.*

##### 3.1.3 Audit Objective

Audit of the DSYW was carried out in January 2020 with the objective of assessing the extent of creation of sports infrastructure in the State and effectiveness of its maintenance and utilisation as envisaged in the Sports Policy, 2005.

##### 3.1.4 Audit Criteria

Audit findings were benchmarked against the criteria sourced from the following:

- a. Madhya Pradesh Sports Policy, 2005;
- b. Stadium Infrastructure Guidelines of March 2017 of DSYW;

- c. Madhya Pradesh Financial Code (MPFC); and,
- d. Orders, circulars, guidelines issued by the Government from time to time.

### 3.1.5 Audit Scope and Methodology

Audit scope included the Departmental activities relating to creation, maintenance and utilisation of sports infrastructure during the five-year period 2014-19. Audit methodology involved examination of the relevant records in the office of the Additional Chief Secretary and Directorate at Bhopal and six<sup>75</sup> district offices of the Department, selected on the basis of stratified random sampling method. In addition, one<sup>76</sup> district office was selected at the request of the Department.

The records of the implementing agencies viz. Project Implementing Units (PIU), Capital Project Administration (CPA), Rural Engineering Services (RES), Public Works Department (PWD) and Madhya Pradesh Laghu Udyog Nigam (MPLUN) in the selected districts were also examined in audit and joint physical verification of sampled infrastructure facilities was undertaken along with the departmental representatives..

An Entry Conference was held in December 2019 with ACS, DSYW wherein audit objectives, audit criteria, audit scope and methodology were discussed. The draft report was issued to the Department in May 2020 and the written reply received in June 2020 were duly considered while finalising the report. Exit conference was not held as the Principal Secretary did not provide the date for exit conference despite several reminders.

### Audit Findings

#### 3.1.6 Planning

As of end of March 2019, there were 11 sports complexes, 23 mini-stadia, 10 playgrounds, 11 indoor halls and 19 sports training centres in the State. During the five-year period 2014-19, the Government executed 44 works (as detailed in *Appendix 3.1.1*) in the seven districts selected for audit. Audit observations with regard to planning for creation of sports infrastructure are given below:

##### 3.1.6.1 Development of playgrounds in villages

As per the Sports Policy, 2005, the Government envisaged development of one playground in every village in the State over the following five years, wherein rural sports like volley ball, *kabaddi*, *kho-kho* and wrestling could be played. This would have meant development of 54,903<sup>77</sup> playgrounds over a period of five years and would involve provision of adequate funds and acquisition of land for the purpose.

Audit scrutiny revealed that the Government could construct only 253 playgrounds over the fifteen-year period of 2005-2019 and recruited 244 Coordinators for Grameen Yuva Kendras. The total expenditure incurred in this regard was ₹63.59 lakh.

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<sup>75</sup> Bhopal, Damoh, Hoshangabad, Jabalpur, Narsinghpur and Shivpuri

<sup>76</sup> Mandsaur

<sup>77</sup> Being the total number of villages in the State

Department could not provide the relevant plan documents to evidence that it had formulated adequate plans to implement the objectives envisaged in the Sports Policy, despite specific requisitions from the Audit team.

Principal Secretary, DSYW, in response to the audit observation, stated (June 2020) that the construction of playgrounds in villages was suspended due to limited budget, lack of sanctioned manpower at the lower level in districts and also since the operation of sports activities in villages are under the purview of Panchayat and Rural Development Department (PRDD).

The response of PS, DSYW is not acceptable, as the Department had not utilised the full budget allocated to it in any of the years during the audit period of 2014-19. Out of a total budgetary allocation of ₹997.59 crore during 2014-19, the DSYW could utilise only ₹774.34 crore, with the savings ranging from 13 to 41 *per cent*. While the Department could have utilised the available funds for augmenting sports infrastructure, it stated that utilisation of 59.27 - 78.06 *per cent* against allocation was satisfactory.

Clearly, the Department did not make adequate and appropriate efforts to implement the objectives outlined in the Sports Policy, 2005, or the Policy itself was unrealistic to achieve the target within five years.

### 3.1.7 Creation of Sports Infrastructure

#### 3.1.7.1 Needs assessment for creation of sports facilities

Audit scrutiny of seven selected District Sports Offices (DSOs) indicated that during 2014-19, the Department executed 44 works<sup>78</sup> costing ₹50.50 crore (*Appendix 3.1.1*) on random basis as detailed below:

- (a) The DSYW executed 26 works<sup>79</sup> including mini stadia, sports complexes, indoor halls, sports training centres, Hockey stadium and astro turf in three districts without carrying out any needs assessment, survey or proposals from the DSOs.
- (b) The Department executed 13 works<sup>80</sup> in five<sup>81</sup> districts based on the proposals of the DSOs. However, Audit could not find records relating to justification put forth by the DSOs for building the infrastructure. Hence, the proposals which were sent by the DSOs to the Department, were without any basis or suitability.

Although the public representatives conveyed the need of the community, in general the Department has not carried out any needs analysis of its own.

In reply, PS, DSYW stated (June 2020) that in places where suitable land were made available by the local administration, approval was given on a priority basis and stadia/sports training centre have been constructed. DSOs of audited districts confirmed that construction works were carried out without any survey at district level.

<sup>78</sup> 17 new sports infrastructure works and 27 works in existing sports infrastructure.

<sup>79</sup> Five new sports infrastructure works and 21 works in existing sports infrastructure.

<sup>80</sup> Seven new sports infrastructure works and six works in existing sports infrastructure.

<sup>81</sup> Bhopal-4, Shivpuri-3, Jabalpur-4, Mandsaur-1, Hoshangabad-1

Availability of land cannot be the sole criterion for development of sports infrastructure and a more comprehensive needs assessment should have been carried out by the Department.

### ***3.1.7.2 Unequal distribution of sports infrastructure***

Sports Policy, 2005 stipulated development of sports complexes in various districts where such facilities do not exist.

#### **Sports infrastructure in districts**

As of January 2020, only 27 out of 52 districts had sports infrastructure created by Sports Department. The remaining 25 districts (48 *per cent*) did not have any sports infrastructure even after 15 years of the announcement of the Sports Policy in 2005. The details of the nature of infrastructure available in the 27 districts are detailed in ***Appendix 3.1.2***.

District-wise details of availability of sports infrastructure as compared to the population in the State are given in ***Appendix 3.1.3***. Out of the 27 districts where sports infrastructure was available, six districts (Bhopal-5, Sehore-6, Jabalpur-6, Sagar-12, Damoh-6 and Panna-4) accounted for 53 *per cent* and the remaining 21 districts had only 47 *per cent* of the infrastructure. This indicates that availability of sports infrastructure was uneven across the State and mostly confined to the capital city and a few other cities in central and eastern districts of the State.

The imbalance in availability of sports infrastructure appears to be due to unplanned development without a clear roadmap and needs assessment.

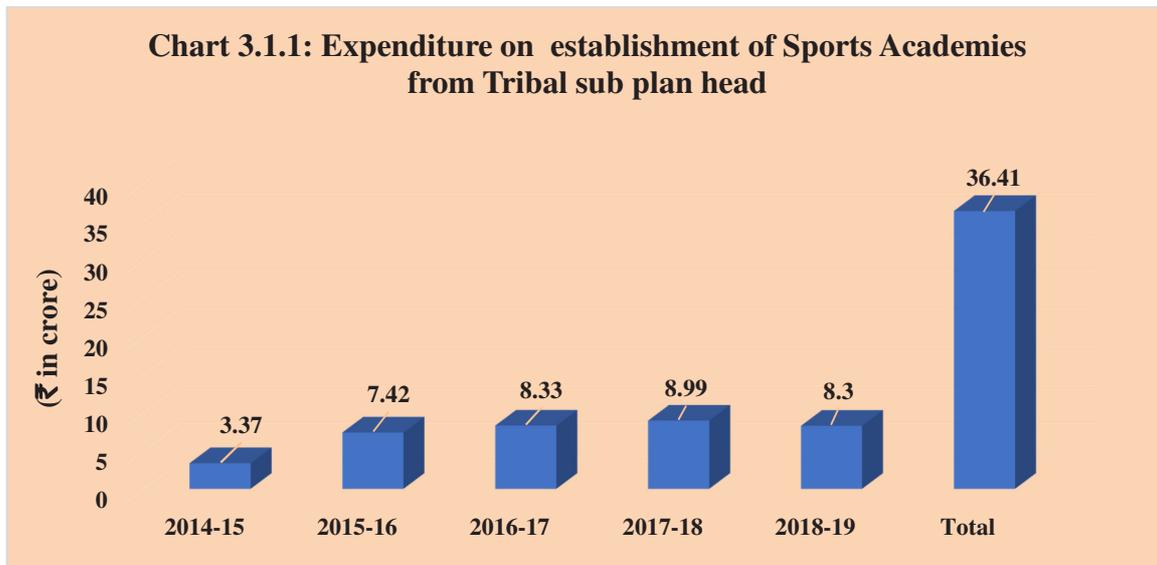
In reply, PS, DSYW stated (June 2020) that sports infrastructure created by either Sports Department or by the other departments of GoMP is available in 50 out of 51 districts (except Niwari).

The reply is not acceptable, as the Department could not produce any record to suggest that the other departments like PRDD, Urban and Housing, School Education and Higher Education had developed any sports related infrastructure in the districts.

### ***3.1.7.3 Non-creation of Sports Academy in tribal dominated districts and diversion of fund for Tribals***

National Advisory Council (NAC) recommended (December 2011) budget allotment equivalent to the proportion of tribal population in the State in all departments. The Ministry of Human Resource Development (MHRD), GoI also recommended (August 2012) inclusion of schemes/components of programmes which directly benefit Scheduled Tribes (STs). Sports Policy, 2005 of GoMP also emphasised identification and unearthing the hidden talents of tribal people.

The Department had spent ₹36.41 crore for the establishment of sports academies during the period 2014-19, as detailed below in **Chart 3.1.1**:



Source: Information provided by DSYW

Audit noticed that as per the Census 2011, 21.1 *per cent* of the total population in 50 districts belong to Scheduled Tribes. Further, in 15 out of 50 districts, ST population ranged between 33 to 89 *per cent*. However, the Department did not establish any of the 18 sports academies, which it had constructed up to March 2019, in tribal dominated districts. The Department established 13 sports academies (more than 70 *per cent*) in the capital city of Bhopal and remaining 30 *per cent* academies in four districts (two in Gwalior, one each in Shivpuri, Hoshangabad and Jabalpur).

The Department, as per its own policy, should have established necessary sports facilities/sports academies in the tribal dominated areas to unearth the talent of the local tribal population. Instead, it diverted tribal sub plan funds to establish sports infrastructure in non-tribal dominated districts, which amply demonstrates its indifferent attitude towards development of sports facilities for unearthing and developing sporting talent among the tribal populace.

In reply, the PS, DSYW stated (June 2020) that in order to ensure proper operationalisation of sports academies, regular supervision and infrastructure of national/international level is mandatory and due to that, Sports Academies were established in State capital. The PS added that, for providing proper training to the players, coaches of international repute were appointed, who do not prefer to go to tribal/remote areas.

The reply is not tenable as the Department has developed sports infrastructure even in smaller districts like Shivpuri and Hoshangabad *etc.* Further, supervisory officers such as DSOs are already available at the districts and periodical field visits of higher authorities can ensure supervision and monitoring. The Department was aware of the cited obstacles while framing the Sports Policy and suitable measures should have been taken to overcome these constraints to provide impetus to sports in tribal areas.

### 3.1.7.4 Construction of sports infrastructure

During 2014-19, the Department executed 326 works at a sanctioned cost of ₹166.15 crore across the State through State implementing agencies like PIU, CPA, RES, PWD and MPLUN. The status of works are indicated in **Table 3.1.1** below:

**Table 3.1.1: Status of works executed by various agencies on behalf of the Sports Department as of January 2020**

(₹ in crore)

Name of implementing agency	No. of works allotted to agency	Completed works		Incomplete works	
		No.	Amount	No.	Amount
PIU	59	40	50.78	15	9.50
CPA	20	19	1.33	01	6.70
PWD	13	08	1.16	04	0.02
RES	02	01	0.17	01	0.35
LUN	232	232	41.88	-	-
<b>Total</b>	<b>326</b>	<b>300</b>	<b>95.32</b>	<b>21</b>	<b>16.57</b>

Source: Information obtained from work executing agencies

Audit examined 44 (₹50.50 crore) out of 326 works in the seven selected districts and noticed delay from four to 37 months in 17 out of 44 works costing ₹22.25 crore (**Appendix 3.1.4**). Further, the following deficiencies were also noticed in respect of the construction works:

- i. The Department did not stipulate any timeframe for completion of the works while according administrative approval for the works to various implementing agencies.
- ii. The Department did not include any clause relating to liquidated damages, fines or penalties *etc.* for completion of the works while making agreements with the implementing agencies.
- iii. The Department did not also establish any mechanism such as progress report and review meetings to expedite or verify quality of works.
- iv. The implementing agencies set their own timelines based on their respective departmental manuals/guidelines. In the absence of timelines and review from the Sports Department, the implementing agencies took their own time to complete the works leading to delays and substandard quality of works in some cases.

Some of the illustrative examples of delays and reasons thereof are indicated in **Table 3.1.2** to **Table 3.1.6**:

**Table 3.1.2: Delay in issue of Administrative Approval (AA)**

Name of the work and implementing agency	Approved cost	Scheduled date of completion	Status	Remarks
Construction of stadium, Itarsi (PIU)	₹662.42 lakh (Oct-2015)	04.10.2017	The work was completed in December 2018 with a delay of 14 months and the actual expenditure incurred on the work was ₹630.47 lakh.	The PIU submitted technical sanction (June 2013) for ₹384.47 lakh to the Department for issue of administrative approval but the Department did not issue the administrative approval despite repeated requests by the PIU. Due to revision in Schedule of Rates (August 2014), PIU issued revised technical sanction for ₹662.42 lakh (October 2015) and Department finally accorded Administrative Approval in January 2016 after a delay of 30 months from the first technical sanction. Thus, the Department had to bear an avoidable cost escalation of ₹246 lakh due to revision in SOR.

**Table 3.1.3: Delay due to non-release of funds by DSYW**

Name of the work and implementing agency	Approved cost	Scheduled date of completion	Status	Remarks
Construction of Mini Stadium at Gotegaon, Narsinghpur (PIU)	₹95.40 lakh (March 2012)	15.11.2013	The work was completed in December 2016 with an overall delay of 37 months.	The Department failed to release funds to PIU on time. There was delay of 36 months in providing (March 2015) second instalment to PIU due to which, work was interrupted. No record was found on any corrective action taken in respect of the sub-standard work in centering for plinth beam and in steel works carried out by the contractor as noticed by Supervision and Quality Control Monitor.
Construction of Mini Sports Complex at Mandsaur (Nagar Palika Parishad)	₹40.00 lakh (March 2011)	30.06.2014	The work was completed in June 2017 with a delay of 35 months. It could not be handed over to the Department but reasons for non-handing over the completed work to DSO was not provided.	After issue of first installment by the Department in March 2011, the next installments were released by the Department with substantial delay (November 2014 and May 2018) despite repeated requests by the DSO and Collector.
Construction of Synthetic hockey field at Ranital Sports Complex, Jabalpur (PIU)	₹481.38 lakh (May 2012)	31.03.2013	The work of laying synthetic hockey field was completed in October 2017 with a delay of four and a half years.	The site of Synthetic hockey field was not appropriate as it was two-meter below the ground level. Therefore, PIU, Jabalpur incurred expenditure of ₹156.67 lakh on filling the land and construction of two gates as well as boundary wall from amount provided by GoI (under Urban Sports Infrastructures Scheme) which

Name of the work and implementing agency	Approved cost	Scheduled date of completion	Status	Remarks
				was meant for laying a synthetic hockey field. The work of laying synthetic hockey field could be completed by the agency only after recoupment of funds by GoMP. The Department failed to reimburse the funds to the agency on time.

**Table 3.1.4: Non-commencement of work due to incorrect site selection**

Name of the work and implementing agency	Approved cost	Scheduled date of completion	Status	Remarks
Construction of Synthetic hockey field, Indore (PIU)	₹518.58 lakh in August 2016 (Administrative Approval).	--	Site selected was not found appropriate due to encroachment issues, due to which another site (Aranya Nagar) was selected (December, 2017) for the said work but the work could not commence due to conditional NOC issued by Municipal Corporation, Indore, as a result of which, work could not commence (March 2020) despite lapse of 43 months.	In contravention to the provisions of Stadium Policy 2015, Department planned the construction work without ensuring availability of land, as a result of which, work could not commence.
Construction of stadium at Baroda, Sheopur (MPLUN)	₹159.86 lakh in September 2016 (Administrative Approval)	--	The allotted land was jointly inspected (May 2017) by MPLUN, Architect and DSO, Sheopur after lapse of three years from Technical Sanction (September 2014). It was found that the land being four to five feet below the ground level and situated at downstream of river was inappropriate for construction of stadium and the Collector was unable to provide required land in three kilometers radius of Baroda. Therefore, the work could not be started (October 2019) even after lapse of 37 months of Administrative Approval. Further, an amount of ₹68.64 lakh allotted to the implementing agency for the work is blocked.	

**Table 3.1.5: Delay in providing drawing, design and layout to the contractor**

Name of the work and implementing agency	Approved cost	Scheduled date of completion	Status	Remarks
High Bullet Protection Boundary Wall of MP Shooting Academy Bhopal (MPLUN)	₹92.10 lakh (March 2015)	04.05.2016	The work was completed on 17.11.2018 with a delay of 30 months.	The scheduled timeline to complete the work was six months but the subcontractor of MPLUN completed it with a delay of 30 months out of which 20 months delay was due to delay in providing layout for construction by MPLUN.
Indoor hall Shivpuri (PIU)	₹97.61 lakh (April 2018)	07.04.2019	The work is not yet completed	PIU did not provide design, drawing and layout to the contractor despite repeated requests due to which work could not be

Name of the work and implementing agency	Approved cost	Scheduled date of completion	Status	Remarks
				completed and there was a delay of 18 months as on October 2020.
Indoor hall, Bairad, Shivpuri (PIU)	₹91.49 lakh (April 2018)	07.04.2019	The work was completed on 30.06.2020 with delay of 14 months.	PIU did not provide design, drawing and layout to the contractor despite repeated requests due to which work could not be completed on time.
Indoor hall, Kolaras, Shivpuri (PIU)	₹91.49 lakh (April 2018)	18.04.2019	The work is not yet completed	PIU did not provide design, drawing and layout to the contractor despite requests due to which work could not be completed and there was a delay of 18 months as on October 2020.

Table 3.1.6: Delay on the part of implementing agencies

Name of the work and implementing agency	Approved cost	Scheduled date of completion	Status	Remarks
Construction of Mini stadium at Gokulpur, Jabalpur (PIU)	₹74.75 lakh (July 2012)	10.07.2015	The work was completed in 15.02.2016 with a delay of 7 months.	The work had commenced late due to delayed tendering and selection of the contractor by agency. Department took possession of the incomplete structure in October 2016 after a delay of eight months.

The above findings indicated that there were substantial deficiencies in sanctioning administrative approvals, allotment of funds in time to the agencies, site selection, monitoring the progress work of the implementing agencies periodically through Management Information Systems (MIS) and review meetings at higher levels. Audit noticed that the concerned officials did not specify any time limit for construction; nor did they include any penalty provision such as liquidated damages *etc.* against the defaulting implementing agencies.

In reply, the PS, DSYW stated (June 2020) that administrative approvals to works were accorded after the approvals of departmental committees and there was no unnecessary delay at Department level. It was further stated that it had no direct control on Government construction agencies/departments, however, review meetings/video conferencing were held with the concerned agencies for completion of construction work in due time. The officials of the Department were directed to supervise and submit report thereon, and funds were allotted in a phased manner for construction of sports infrastructure based on the recommendation of officials.

The reply of the Department is not acceptable, as substantial delays have occurred in giving approvals as indicated in the illustrative examples in the audited districts. Further, suitable penal provisions and timelines were not prescribed to the implementing agencies for timely completion of works. The Department also did not produce any records in support of review, meetings *etc.*, carried out with the implementing agencies.

### 3.1.7.5 Blocking of funds

For construction of Sports Complex at Ranjhi (Jabalpur), the DSYW allotted ₹two crore to PIU, Jabalpur (December 2010 to February 2013) against which PIU, Jabalpur incurred ₹1.55 crore on the said work and ₹29.00 lakh was refunded to DSYW. Further, it was noticed that the balance amount of ₹16.42 lakh was neither refunded by PIU nor demanded by DSYW/DSO even after a lapse of seven years.

For construction of Sports Training Center at Suvasara (Mandsaur), the DSYW allotted ₹25.00 lakh to RES, Mandsaur during March 2008 to March 2012, against which RES, Mandsaur incurred ₹22.35 lakh on the said work. Further, it was noticed that the balance amount of ₹2.65 lakh was neither refunded by RES, Mandsaur nor demanded by DSYW/DSO even after lapse of seven years.

In reply, DSO Jabalpur stated (January 2020) that action would be initiated to recover the amount. Replies of DSO, Mandsaur and DSYW were yet to be received as of October 2020.

## 3.1.8 Maintenance of Sports Infrastructure

### 3.1.8.1 Shortage of Maintenance staff

GoMP announced the Stadium Policy in March 2017, which had provision for minimum manpower on contractual basis for operationalisation and maintenance of sports infrastructure constructed under its Stadium Policy.

Audit scrutiny of records of DSYW, revealed that even after lapse of two years (December 2019), there was 60 per cent shortfall of maintenance staff in the State which is as detailed below in **Table 3.1.7:**

**Table 3.1.7: Status of Sanctioned Strength (SS)/Person-in-Position (PIP) of maintenance staff (Contractual) as on December-2019**

Particulars	Sanctioned Strength and Person-in-Position in DSYW across the State		
	SS	PIP	Shortage (in per cent)
Security Guards	103	59	44 (42.72)
Cleaning Staff	106	27	79 (74.53)
Groundsmen	82	29	53 (64.63)
<b>Total</b>	<b>291</b>	<b>115</b>	<b>176 (60.48)</b>

Source: Information provided by DSYW

Audit noticed that two sports facilities at Jabalpur and Damoh were in dilapidated condition due to improper maintenance.

Photographs indicating improper maintenance at Jabalpur and Damoh:

	
<p>Mini Stadium Gokulpur Ranjhi, Jabalpur (Completed on February 2016 and handed over in October 2016). Toilet seat and gate were broken. No water and electricity connection. Garbage noticed all around. The mini stadium is not being utilised.</p>	<p>Tendukhera Mini Stadium, Damoh (Completed and handed over in May 2014). Doors, windows were not available and cow dung noticed all around. The mini stadium is not being utilised.</p>

Audit further noticed that out of total allotment of ₹10.63 crore (April 2017 to March 2019), under maintenance head, an amount of ₹9.52 crore could only be utilised and an amount of ₹1.11 crore remained unutilised.

In reply, the PS, DSYW stated (June 2020) that no manpower was sanctioned for operation and maintenance of sports infrastructure created prior to the year 2017.

Reply is not acceptable as the Department cannot absolve itself of maintenance of sports facilities created prior to enunciation of the policy. This would have significant adverse consequences for promotion of sports in the State.

### 3.1.9 Non/Underutilisation of sports infrastructure

The status of utilisation of sports infrastructure is indicated in **Table 3.1.8** below:

**Table 3.1.8: Status of utilisation of sports infrastructure facilities in selected districts**

Audited District	No. of facilities	Used	Unused
Bhopal	05	5	0
Damoh	06	3	3
Hoshangabad	02	1	1
Jabalpur	06	5	1 <sup>82</sup>
Mandsaur	00 <sup>83</sup>	0	2
Narsinghpur	03	2	1
Shivpuri	02	2	0
<b>Total</b>	<b>24</b>	<b>18</b>	<b>8</b>

Source: Information provided by DSYW

<sup>82</sup> Ranital Sports Complex, Jabalpur was underutilised.

<sup>83</sup> Two sports facilities were under construction at Mandsaur, viz. Sports Training Center at Suvasara and Mini Sports Complex, Mandsaur which were completed by the implementing agencies in September 2012 and June 2017 respectively. The completed structures were not handed over to the Sports Department, for reasons not available on record.

### **3.1.9.1 Non-utilisation of sports infrastructure resulting in wasteful expenditure**

#### **a. Mini stadium at Tendukheda, Damoh**

The PIU completed mini-stadium at Tendukheda, Damoh in May 2014 at a cost of ₹40.68 lakh. During joint inspection (January 2020) of the stadium, Audit team found that the doors, windows, electrical fittings and items like football poles, handball poles and *kho-kho* poles *etc.*, were found missing as can be seen from the photograph given in **paragraph 3.1.8.1.**

DSO accepted the fact and stated (January 2020) that the mini stadium could not be utilised as the land provided by District Collector was inaccessible, far from the city and located in a hilly area without approach road. DSO further stated that due to non-availability of maintenance staff, the stadium was not maintained.

Due to selection of inappropriate site, the stadium could not be utilised even after the lapse of more than six years of its construction. This resulted in unfruitful expenditure amounting to ₹40.68 lakh and sports persons were also deprived of the intended benefits.

#### **b. Mini stadium at Hatta, Damoh**

The Department spent ₹43.29 lakh for construction of a mini stadium (facilities provided were volleyball, football, *Kho-Kho* and *Kabaddi*) at Hatta, Damoh through the PIU. The PIU handed over the mini-stadium in October 2013 to the Department. However, the Department did not fill up the posts of two trainers for *kho-kho* and *kabaddi* as of January 2020 despite repeated requests of the DSO (April 2017, December 2018, and March 2019) to the department leading to non-utilisation of the facility for the last seven years.

#### **c. Mini-stadium, Batiyagarh**

The Department spent ₹94.82 lakh for construction of Mini Stadium at Batiyagarh, Damoh through PIU. The PIU handed over the facility in January 2016. However, the Department did not fill up the posts of two trainers for *Kho-Kho and Kabaddi* and one ground man until January 2020 despite repeated requests of the DSO (April 2017, December 2018, and March 2019) to the Department leading to non-utilization of the mini-stadium for four years.

#### **d. Stadium at Itarsi**

The Department spent ₹6.30 crore for construction of a stadium through PIU. The PIU handed over the stadium to the Department in February 2019. However, Audit noticed in joint inspection (January 2020) that the implementing agency did not complete the football ground, volleyball and badminton court as of January 2020 before handing over. Thus, the stadium could not be utilized fully.

Photographs showing the status of the stadium as of January 2020 are given below.



**e. Mini-stadium at Kareli, Narshingpur**

The Chief Minister had announced construction of the mini-stadium in Kareli (September 2008). The Department accorded administrative approval for ₹56.42 lakh in April 2012 to the PIU. The work was completed (August 2014) and handed over to the Department in March 2015.

During joint physical inspection, Audit noticed (January 2020) that playground was in unplayable condition due to incomplete landscaping/ grass roping works as can be seen from the photographs given below:



DSO Narsinghpur accepted (January 2020) the fact and stated that DSYW has no technical team to monitor such things.

**f. Sports Training Centre (STC) Suvasra, Mandasaur**

The Department spent ₹22.35 lakh for construction of STC through RES. RES completed the STC in September 2012 with a delay of 25 months due to non-release of funds in time by Competent Authority. The Department could not utilise the facility due to non-construction of boundary wall and leveling of ground, as it could not finalise implementing agency for these works for about eight years.

In reply to audit observation, DSO, Mandsaur stated (January 2020) that DSYW could not finalise the implementing agency, therefore the work of boundary wall and leveling of ground could not be initiated.

Photograph showing the status of the Sports Training Centre is given below.



*Sports Training Center at Suvasra (Mandsaur)*

**g. Mini sports complex at Mandsaur**

The Department spent ₹38.30 lakh for construction of a mini sports complex at Mandsaur through Nagar Palika Parishad (NPP). The NPP completed the facility in June 2017. The Department did not take possession of the mini-stadium as on January 2020. However, the Department procured equipment<sup>84</sup> worth ₹87.68 lakh in July 2017, which were lying unused for more than two years, as can be seen from the photograph given below. In reply to audit observation, DSO accepted that the equipment were not installed.



*Equipment lying idle at Mandsaur*

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<sup>84</sup> Commercial Tread Mill, Commercial upright bike, Flat bench, Dumb Bells, Olympic Rod, Olympic plates, Abdominal bench, Dual Cable Cross, Exercise Mat.

## h. Water Sports Centre at Datia

The Department completed (February 2016) construction of the Water Sports Centre<sup>85</sup> at Datia at a cost of ₹97.24 lakh. In order to operationalise the centre, the Department sanctioned ₹58.69 lakh in June 2017 for purchase of essential equipment<sup>86</sup>, but the same could not be procured even after a lapse of 16 months due to non-release of funds and the centre remained unutilised as on March 2020.

In reply, PS, DSYW stated (June 2020) that Tendukheda (Damoh), Suvasra (Mandsaur), Kareli (Narsinghpur) and Water Sports Center, Datia were not operationalised due to local issues, and that, efforts were being made to operationalise the same. The Department did not furnish any reply in respect of non-utilisation of mini stadiums at Hata, Batiyagarh, Mandsaur, and the stadium at Itarsi.

Reply is not acceptable as procurement of equipment without taking possession of the stadium, non-utilisation of stadium due to incomplete work and non-release of funds are instances of management failures rather than local issues.

### 3.1.9.2 Underutilisation of sports infrastructure

#### a. Ranital Sports Complex, Jabalpur

A synthetic hockey field was developed (work was completed in October 2017) at Ranital Sports Complex, Jabalpur after incurring an expenditure of ₹4.77 crore and floodlights amounting to ₹52.60 lakh were also installed therein in June 2018 for optimal use of hockey field.

Audit noticed that there was no power connection at the hockey field of Ranital Sports Complex, which resulted in non-utilisation of floodlights since its installation (20 months). Thus, even after incurring an expenditure of ₹52.60 lakh on installation of flood lights, the hockey field remained underutilised.

The Department did not furnish reply as of October 2020.

#### b. Aquatic and Triathlon Academy, Hoshangabad

Scrutiny of records of Aquatic and Triathlon Academy at DSO, Hoshangabad revealed that the existing Aquatic Academy is under utilised (54.22 per cent) since its establishment (2016). The academy had a capacity for accommodating 75 players, however, more than half of its capacity remained vacant. The details are as under:

**Table 3.1.9: Details of utilisation of Aquatic and Triathlon Academy**

Period	Sanctioned strength of players	Incumbent players	Shortfall	Shortfall (in per cent)
2016-17	75	31	44	58.67
2017-18	75	36	39	52.00
2018-19	75	36	39	52.00

Source: Administrative Report and records of DSYW

<sup>85</sup> Facilities of Kayaking and Canoeing.

<sup>86</sup> Motor Boat 30HP(1), Kyok-1(6),Kyok-2(6),Cano-1(6), Cano-2(6), Life Jacket(40), Paddle Kyok(25), Paddle Cano(25), Knee pad Cano(40), Zetti 10x10 (100 sqm).

The above data indicates that the Department did not establish the Academy with proper need assessment or could not generate interest among the locals to join the Academy leading to substantial under-utilization of the Academy.

The Department did not furnish reply as of October 2020.

### 3.1.10 Status of coaches and trainers

The Department did not deploy any coach in the Badminton Academy at Gwalior, Shooting Pistol Academy (10 meters) and Judo Academy at Bhopal, and Aquatic Academy (Triathlon/Diving) at Hoshangabad.

The details of discipline wise number of coaches sanctioned and deployed in the 18 sports academies of the State are shown in **Table 3.1.10** below:

**Table 3.1.10: Details of sanctioned strength and deployment of coaches in Sports Academies as on December 2019**

Sl. No.	Discipline	Sanctioned	Deployed	Shortfall
1	Archery	4	3	1
2	Badminton	4	0	4
3	Boxing	4	2	2
4	Cricket	4	1	3
5	Equestrian	4	2	2
6	Water sports	12	4	8
7	Shooting	20	7	13
8	Hockey	8	2	6
9	Wrestling	4	2	2
10	Swimming	12	1	11
11	Athletics	12	3	9
12	Martial Art	16	9	7
	<b>Total</b>	<b>104</b>	<b>36</b>	<b>68</b>

Source: Information provided by DSYW

It is evident from the above that the availability of the coaches as compared to the sanctioned strength was very low and the shortfall was 65 *per cent*. Thus, due to non-filling of vacancies despite sanctioning posts, non-utilisation or under utilisation of the 18 sports academies cannot be ruled out. Reasons for non-appointment of coaches were not found on records.

Details in respect of the trainers sanctioned and available in the State are shown in **Table 3.1.11**:

**Table 3.1.11: Status of Trainers sanctioned and deployed in other than Academies as on December 2019**

Sl. No	Particulars of Trainers	Sanctioned	Deployed	Shortfall
1	Trainer cum Administrator	02	0	02
2	Chief Trainer cum Administrator	02	01	01
3	Assistant Trainer cum Assistant Administrator	10	03	07
4	Assistant Trainer	17	06	11
5	District Sports Trainer Grade-1/Grade-2	121	99	22
6	<i>Malkhambh</i> Sports Trainer	12	12	0
7	Contract Sports Trainer	45	09	36
8	Trainer Grade-1	03	01	02
9	Assistant Trainer Grade-2	03	01	02
10	Chief Trainer	03	0	03
11	Trainer	11	04	07
<b>Total</b>		<b>229</b>	<b>136</b>	<b>93</b>

Source: Information provided by DSYW

Shortfall in availability of trainers was 41 *per cent* as compared to the sanctioned strength, which indicated non-utilisation, or under utilisation of sports infrastructure created by the State.

Reasons for non-appointment of trainers were not found on record.

The Department did not furnish reply on the above as of October 2020.

### 3.1.10.1 Training of Coaches

In order to upgrade coaching skills, it is necessary that Coaches and Sports Consultants attend training programmes organised by the Sports Authority of India (SAI), individual sports bodies, Laxmibai National College of Physical Education (Gwalior), Netaji Subhash National Institutes of Sports (Patiala and Bangalore), *etc.* at regular intervals.

Audit noticed that during 2014-19, none of the coaches had attended any training programme. Thus, the Department did not give any opportunity to the incumbent coaches for upgrading their skill and knowledge.

In reply to audit observation, DSYW confirmed (January 2020) that none of the coaches has been sent for training. Further, it was also stated that a new scheme (*Prashikshak Vikas Yojna*) in this regard has been formulated in October 2019.

### 3.1.11 Procurement of equipment for sports academies

The Department issued e-tender in October 2015 for procurement of fitness equipment for sports academies and selected three suppliers in February 2016. As per Para 3.1 of the Notice Inviting Tender, the supply should be completed within two months from the issue of work order and as per Para 12.1, the liquidated damages at the rate of one *per cent* for each week or part thereof was to be levied for delayed supply. Fifty-three supply orders were issued during February 2016 to January 2018 for ₹5.71 crore worth of supply of fitness equipment. The Department received these equipment in respect of 34 supply orders with delays ranging from 12 to 196 days against the stipulated period of two months and payment of ₹3.28 crore

was made to the suppliers. The Department, however, did not levy liquidated damages worth ₹23.72 lakh against delayed supply from the suppliers (**Appendix 3.1.5**).

The Department did not furnish any reply as of October 2020.

### **3.1.12 Lack of documentation at DSO level**

The duties of District Sports Officers issued by DSYW (January 2002) include maintenance of records related to basic sports infrastructure facilities and their updation, smooth operation of sports activities, *etc.*

During audit of seven District Sports Officers, it was observed that there was no documentation related to the utilisation and monitoring of sports infrastructure at District Sports and Youth Welfare Officers' level (DSOs).

- Asset Registers were not maintained by any of the seven DSOs, which were selected for audit.
- No information regarding availability of basic sports infrastructure and its updation/maintenance was available with the DSOs.
- No records relating to utilisation of sports facilities were available at the district level.
- Information provided by DSOs regarding number of youths utilising the playground/stadium *etc.* on daily basis was on estimation basis.

Although the State has a separate department for Sports and Youth Welfare and DSOs at the district level, it does not have data/information on sports infrastructure available in districts/block headquarters; nor in schools, colleges *etc.* This is despite holding sports events at district level.

The Department (PS) did not furnish reply as of October 2020.

### **3.1.13 Conclusion**

*Sports Policy, 2005 of the Department intended to develop one playground in each village within five years. However, the Department could create only 253 playgrounds on its own during 2005-19 against 54,903 villages in the State, indicating inadequacy of departmental efforts or unrealistic target in the Sports Policy. During 2014-19, the Department did not establish a single sports academy in the 15 tribal dominated districts though it had stated in its Sports Policy to undertake measures to unearth hidden talents of tribal population and spent ₹36.41 crore under Tribal Sub Plan. The Department did not manage its contracts efficiently as it did not specify time lines for construction or included provisions for liquidated damages, fines or penalties *etc.* against the implementing agencies. The Department in various cases, delayed administrative approval and release of funds to the agencies, which came in the way of timely construction of sports infrastructure. Sports infrastructure remained unutilised due to incomplete works, poor condition of playing field, non-handing over of mini stadium, non-procurement of essential equipment, non-availability of staff and non-installation of sports equipment. The Department did not synchronize recruitment of coaches and ancillary staff, and engagement of maintenance*

staff, leading to non-utilisation or under-utilisation of sports academies in the State. The shortage of coaches in 18 sports academies was as high as 65 per cent.

**3.1.14 Recommendations:**

- i. State Government should review and address the gaps in sports infrastructure across the State and ensure a balanced development of sports facilities across all the districts. Access to these facilities should be provided to the youth to fulfil their potential, especially in the tribal areas. Disciplinary action should be initiated against the officials who diverted funds meant for tribal areas, to other areas.
- ii. The Department should take suitable measures to improve contract management and insert timelines, liquidated damages, fines, penalties etc., for the implementing agencies with regard to constructions of sports infrastructure. The Department should also strengthen internal procedures to accord administrative sanctions, allotment of funds *etc.* on time, besides undertaking regular review meetings and provision of MIS reports from the agencies periodically.
- iii. The Department should also develop a web-based MIS system to capture timely information on the development of sports infrastructure from the implementing departments as well as its own field units.
- iv. The entire gamut of maintenance activities should be taken a re-look by the Department and suitable measures should be undertaken to engage staff as required to ensure proper maintenance of the sports infrastructure.
- v. The Department should review all non-utilised and underutilised sports infrastructure and provide personnel, equipment and funds to use these facilities optimally.

## Home Department

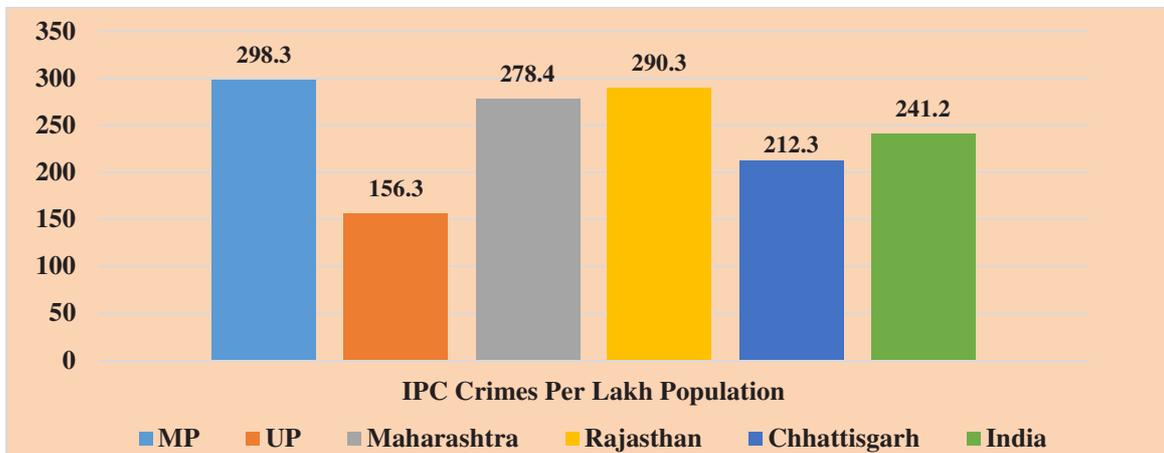
### 3.2 Human Resources Management in Home (Police) Department

#### 3.2.1 Introduction

Home (Police) Department is responsible primarily for law enforcement and maintenance of internal security. To discharge these responsibilities, it is imperative to put in place a robust system to determine manpower requirements, their regulation, their efficient deployment and effective utilisation.

The crime rate in the State is quite high compared to its neighbouring States, as per the data of the National Crime Records Bureau (NCRB). The number of crimes recorded in the State during 2019 as per the NCRB data is given below in **Chart 3.2.1**.

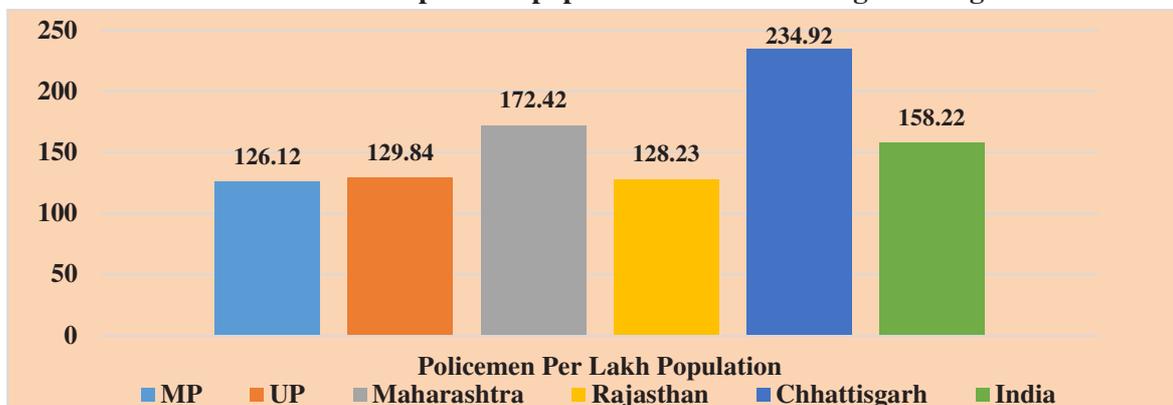
**Chart 3.2.1: Crime rate per lakh population in MP and neighbouring States**



Source: National Crime Records Bureau data

As is evident from the above chart, the crime rate of MP was higher than that of the neighbouring States during 2019 and was also higher than the national average of 241.2. However, the availability of policemen per one lakh population in the State vis-à-vis its neighbouring States is not encouraging, as can be seen from **Chart 3.2.2** given below. It was also lower than the national average of 158.22.

**Chart 3.2.2: Policemen per lakh population in MP and neighbouring States**



Source: Bureau of Police Research and Development data

## Organisational Structure

Home Department is headed at Government level by an Additional Chief Secretary (ACS) (Home) who is assisted by Secretary (Home). Director General of Police (DGP) is the Head of the Police Force and is assisted by various Additional DsGP.

There are 11 police zones, 15 police ranges and 52 police districts in the State. Police zones are headed by the Inspectors General of Police (IGP), who are assisted by Deputy IsGP. Superintendents of Police (SP) head the District Police Force assisted by Additional SsP and Deputy SsP. Inspectors/Sub Inspectors head the police stations and are assisted by Head Constables and Constables.

### 3.2.2 Audit Approach

Audit of Police department was carried out from June 2019 to November 2019 with the objective of assessing whether human resource management of the department was effective. Audit methodology involved examination of the departmental records at Police Headquarters (PHQ), five SP offices<sup>87</sup>, all 158 Police stations of the selected SP offices and Police Training Academy, Bhauri, Bhopal covering the period from April 2018 to May 2019.

Audit findings were benchmarked against the criteria derived from norms and scales prescribed by GoI and State Government for manpower in Police Department and the relevant guidelines, instructions and circulars issued by the two Governments in this regard.

Entry Conference was held with the Principal Secretary, Home in August 2019 wherein the views of the Department were sought with regard to the objectives, scope and audit criteria. The draft report was issued to the Department in May 2020 and the views of the Department expressed during the Exit Conference in June 2020 and written reply received in November 2020 were duly considered while finalising the report.

### Audit findings

Important findings related to human resources management in the Police Department involving recruitment, deployment and management of manpower are discussed in the subsequent paragraphs.

### 3.2.3 Manpower Management

Adequate and skilled manpower and its efficient management is crucial for a police organisation, as it determines effective functioning of police force and maintenance of law and order in the State.

As per the data of Bureau of Police Research and Development (BPR&D), against the sanctioned strength of 1,28,287, the working strength of the Police Force was 1,01,751 as on January 2019. Thus, the extent of vacancies in the department was 20.68 *per cent*.

<sup>87</sup> Balaghat, Bhind, Gwalior, Indore, and Shivpuri

### 3.2.3.1 Recruitment in Police Department

As per State Government policy (May 2000), vacant posts in the Police Department are to be filled by direct recruitment and/or by promotion (as per specified percentage<sup>88</sup>) as given in **Table 3.2.1**.

**Table 3.2.1: Details showing percentage of recruitment quota by direct recruitment/promotion**

Post	Gazetted/ Non-Gazetted	Percentage of recruitment quota	
		By direct recruitment	By promotion
Additional Superintendent of Police	Gazetted	-	100
Deputy Superintendent of Police	Gazetted	50	50
Inspector/Reserve Inspector (RI)	Non-Gazetted	-	100
Subedar	Non-Gazetted	100	--
Sub Inspector (SI)	Non-Gazetted	50	50
SI (Special Armed Force)	Non-Gazetted	40	60
Assistant SI (ASI)	Non-Gazetted	-	100

Personnel Branch at PHQ assesses the vacancy position of non-gazetted posts while the Selection/Recruitment Branch of the PHQ at Bhopal intimates the MP Professional Examination Board (MPPEB) for recruitment in respect of all vacant posts.

Audit noticed substantial vacancies in various cadres/posts as detailed in **Table 3.2.2**.

**Table 3.2.2: Details of vacant posts as on October 2019**

Sl. No.	Name of Post	Number of sanctioned post	Men-in-position	Number of vacant post (percentage)
1.	ASP	266	227	39 (14.66)
2.	DSP	1146	845	301 (26.27)
3.	RI	249	81	168 (67.47)
4.	Inspector	2558	1607	951 (37.18)
5.	Subedar	386	283	103 (26.68)
6.	Subedar (Ministerial(M))/Steno/Grade I	137	63	74 (54)
7.	SI	5831	4896	935 (16)
8.	SI (Special Armed Force)	1241	945	296 (23.85)
9.	ASI	12017	7226	4791 (39.87)
10.	Steno	535	421	114 (21.31)
11.	Office Superintendent	50	29	21 (42)
12.	SI (M)	776	497	279 (35.95)
13.	Assistant Office Superintendent	35	19	16 (45.71)
14.	Accountant	251	134	117 (46.61)
15.	Upper Division Clerk	100	61	39 (39)
16.	ASI (M)	1777	1735	42 (2.36)

**Source: Data provided by PHQ**

Promotion to the posts of Additional SP, Deputy SP, Inspectors, Sub Inspectors, Assistant Sub Inspectors and Head Constables was pending in the State owing to a Special Leave Petition (SLP) against the order dated 30 April 2016 of Hon'ble High Court (regarding MP Public Service (Promotion) Rules, 2002) pending in Hon'ble Supreme Court and orders to maintain status quo issued (12 May 2016) in the case.

<sup>88</sup> Gazette of Police dated 22.05.2000 and Gazette Notification no. 386 dated 11.08.2011

Audit analysis of the reasons for large-scale vacancies in various cadres brought out the following:

1. The Selection/ Recruitment Branch (SRB) headed by Additional DGP delayed sending the requisition for recruitment to the MPPEB Bhopal by six to 11 months, despite assessing vacancies from various cadre controlling authorities for various cadres/posts as detailed in *Appendix 3.2.1*. The information<sup>89</sup> related to State Crime Record Bureau, PHQ and various field units was not provided.
2. Further, SRB changed the total number of posts for recruitment frequently (on three occasions in 2018 and four occasions in 2019) while sending recruitment proposals to the MPPEB.
3. Audit also noticed that the PHQ or the SRB itself did not fix any time line for assessment of vacancy position and sending recruitment proposals to MPPEB. Further, the MPPEB did not undertake any recruitment during 2018-19 on the proposals sent by the department.
4. The GoMP created 5,750 posts (Subedars, SIs, ASIs, Constables and Head Constables) in September 2018 as per the Chief Minister's decision<sup>90</sup> to increase Police Force in Police Stations (PS)/police lines, establishment of new PS/upgradation of Chowki to PS, increase in strength of Police Training School, Traffic management *etc.* The Department was required to undertake recruitment to these posts in two phases (3500 in first phase and 2250 in second phase). However, it did not send any specific proposal as of December 2019 for direct recruitment against these newly created posts to the MPPEB.

The Department stated (December 2019 and September 2020) that, the vacancies could not be filled due to Vidhan Sabha and Lok Sabha elections in November 2018 and April-May 2019, respectively, in the state. Other reasons were stated to be, revision in reservation from 14 to 27 *per cent* for Other Backward Classes and implementation of 10 *per cent* reservation to Economically Backward Classes, issue of 100 point roster register to all districts through General Administration Department (October 2019), delay in receipt of vacancy position from the cadre controlling authorities for newly created posts and non-receipt of approval for new recruitment rules framed by the Department in December 2019 from the State Government.

It was further stated that there was no delay of six to 11 months in sending proposals to MPPEB, as it was collecting information from the cadre controlling authorities.

The reply of the Department is not acceptable due to the following reasons:

- 1) GoMP created posts in September 2018 and Vidhan Sabha elections were held during the period from 02.11.2018 (date of notification) to 13.12.2018 and Lok Sabha elections were held during the period from 02.04.2019 (date of notification)

<sup>89</sup> Audit could not assess the delay in respect of Sl. No. 1, 3 and 6 of the table in *Appendix 3.2.1*, as the SRB did not produce relevant records despite repeated requisitions.

<sup>90</sup> Decision taken in the review meeting of Home Department held on 05 February 2016 under the chairmanship of Chief Minister that 6000 new posts be created every year in the Police Department.

to 27.05.2019. Fact remains that recruitment against existing vacancies and newly created posts was not done before, between and after the elections, when model code of conduct was not in operation.

- 2) Revision of reservation also occurred after 10 months of the creation of posts.
- 3) All the cadre controlling authorities are either at PHQ Bhopal itself or under the PHQ and hence delay in obtaining requisite information is not justified. Further, frequent changes to proposals sent to MPPEB indicates that the data maintained by various cadre controlling authorities was not reliable.
- 4) Delay identified in Audit was based on an examination of the departmental records only whereas the Department has given a general reply stating no delay occurred without submitting any evidence in support of its contention.
- 5) PHQ itself delayed the submission of new recruitment rules for more than two years hence assigning the delay to the GoMP alone and other extraneous factors like elections *etc.* is not justified. Further, since GoMP rejected the proposal (October 2020) of the Department, the Department should have continued with the existing recruitment rules to fill up the vacant posts in the meanwhile.

The Department did not display any urgency in recruiting police personnel to posts that were already created. This was despite the Chief Minister's specific orders and the poor track record of the State in terms of higher number of crimes *vis-à-vis* its neighbouring States.

### 3.2.3.2 Discrepancies in number of sanctioned posts between the Planning and Cadre controlling Branches

Planning Branch of PHQ headed by Additional DGP is responsible for maintaining the records of sanctioned posts for each cadre in Police Department. On collection and compilation of information (sanctioned posts, men-in-position and vacant posts) from various cadre controlling branches of PHQ (Administration, Personnel, Special Branch, Crime Investigation Department, State Crime Record Bureau *etc.*), it was noticed that there was a difference in the number of sanctioned posts in the records of the Planning branch and Cadre Controlling branches. The details of the differences as of October 2019 are shown in **Table 3.2.3**.

**Table 3.2.3: Details of differences in sanctioned posts**

Name of post	No. of sanctioned posts as per Planning Branch	No. of sanctioned posts as per Cadre Controlling Branches	Difference
Inspector/CC/OS/Reporter/RI/Inspector(other)	2696	2874	178
Subedar/Auditor/Steno/Assistant Office Superintendent/Head Clerk/UDC-1	1391	1444	53
SI/SI (SAF)/SI (M)	7810	7848	38
ASI/ASI (SAF)/ASI (M)	13926	13794	132

**Source: Data provided by PHQ**

Audit further noticed that records relating to men-in-position and vacancies against sanctioned posts of HCs and Constables were not maintained in PHQ. Selection/Recruitment

Branch of the PHQ calls for the vacancy position in these cadres directly from the district offices and sends the vacancy details to the recruitment agency for recruitment against these posts.

The Personnel Branch of PHQ stated (December 2019) that records relating to sanctioned posts, men-in-position and vacancies against sanctioned posts of HCs and Constables were being maintained at unit level. In respect of difference in sanctioned posts, the Department stated (September 2020) that the details of sanctioned posts provided by various cadre controlling branches was not correct and the Department would prepare a database of sanctioned posts.

The reply of Personnel Branch is not acceptable because this Branch is responsible for assessment of vacancies in respect of non-gazetted staff of the Police Department. Hence, information in respect of sanctioned posts, men in position and vacancies against sanctioned posts of HCs and Constables should have been maintained by the PHQ. Absence of these details reflect poorly on the Management Information System of the Department. Further, Selection/Recruitment Branch calls for details of vacant posts from cadre controlling branches before sending proposals for recruitment to MPPEB and the cadre controlling branches could intimate incorrect vacancy position to Selection/ Recruitment Branch. Consequently, there is a possibility that men in position in the cadre controlling branches may exceed sanctioned posts if all the vacant posts are filled up on the basis of their proposal. Although Department stated that they would prepare database of sanctioned posts, it was silent about preparing and maintaining database of men in position and vacancies against sanctioned posts for all posts including HCs and Constables at PHQ.

### ***3.2.3.3 Discrepancies in posting of staff in District SP office***

Audit analysis of deployment of police officials in 158 police stations (PS) and 69 chowkis in the five selected districts<sup>91</sup> revealed discrepancies as discussed below.

#### ***(i) Posting of staff in Police Stations/ chowkis and police lines***

Audit noticed substantial shortage of staff in PSs and chowkis whereas police lines were being operated with excess staff than sanctioned. There was a shortage of 2,648 staff (27.46 per cent) against the sanctioned strength of 9,642 staff in 158 PSs and 69 chowkis of the five selected districts. However, excess staff of 819 (37.67 per cent) over the sanctioned strength was found posted in police line of these five selected districts. The district wise shortage of staff in PSs/chowkis and excess in police lines of these selected five districts is shown in **Table 3.2.4**.

<sup>91</sup> Balaghat- 21 PSs and 27 chowkis, Bhind- 26 PSs and 16 chowkis, Gwalior-38 PSs and 6 chowkis, Indore- 45 PSs and 09 chowkis, Shivpuri-28 PSs and 11 chowkis.

**Table 3.2.4: Details of district wise shortage of staff in police stations including Chowkis and excess in police line**

Name of District	Details of staff in police stations including chowkis			Details of staff in police line		
	Sanctioned post	Men-in-position	Shortage (-) (percentage)	Sanctioned post	Men-in-position	Excess (+) (percentage)
Balaghat	1635	893	(-) 742 (45.38)	153	494	(+) 341 (222.88)
Bhind	1104	657	(-) 447 (40.49)	356	362	(+) 06 (1.69)
Gwalior	2199	1860	(-) 339 (15.42)	487	529	(+) 42 (8.62)
Indore	3674	2735	(-) 939 (25.56)	899	1136	(+) 237 (26.36)
Shivpuri	1030	849	(-) 181 (17.57)	279	472	(+) 193 (69.18)
<b>Total</b>	<b>9642</b>	<b>6994</b>	<b>(-) 2648 (27.46)</b>	<b>2174</b>	<b>2993</b>	<b>(+) 819 (37.67)</b>

Source: Data provided by PHQ and SP offices

**(ii) Posting of staff within Police Stations**

Audit noticed that staff was not posted in 155 out of 158 PSs in the five selected districts in line with the sanctioned strength. In 133 (84 per cent) PSs, there was shortage of staff while in 22 (14 per cent) PSs, excess staff was posted against the sanctioned strength. In the remaining three police stations, staff was deployed as per the sanctioned strength.

There was a shortage of staff in 96 per cent (25 out of 26) PSs in Bhind followed by 95 per cent (20 out of 21) PSs in Balaghat, 84 per cent (38 out of 45) PSs in Indore, 79 per cent (22 out of 28) PSs in Shivpuri and 74 per cent (28 out of 38) PSs in Gwalior. Audit further noticed that despite short availability of staff against the sanctioned strength, excess staff was posted against the sanctioned strength in one (four per cent) PS of Bhind, nine (24 per cent) PSs of Gwalior, seven (16 per cent) PSs of Indore and five (18 per cent) PSs of Shivpuri.

Details of shortage/excess of staff in PSs of five selected districts are shown in **Table 3.2.5**.

**Table 3.2.5: Details of shortage/excess of staff in PSs of five selected districts**

Name of the district	Total no. of PSs	Shortage of Staff				Excess staff				No. of PSs where staff was posted as per sanctioned strength
		No. of PSs	Sanctioned strength	Men-in-position	Shortage (percentage)	No. of PSs	Sanctioned strength	Men-in-position	Excess (percentage)	
Balaghat	21	20	1023	660	363 (35)	0	0	0	0	1
Bhind	26	25	898	603	295 (33)	1	37	39	2 (5)	0
Gwalior	38	28	1670	1232	438 (26)	9	410	509	99 (24)	1
Indore	45	38	3244	2307	937 (29)	7	300	371	71 (24)	0
Shivpuri	28	22	662	540	122 (18)	5	154	174	20 (13)	1
<b>Total</b>	<b>158</b>	<b>133</b>	<b>7497</b>	<b>5342</b>	<b>2155 (29)</b>	<b>22</b>	<b>901</b>	<b>1093</b>	<b>192 (21)</b>	<b>3</b>

Source: Data provided by PHQ and SP offices

Cadre wise analysis and district wise posting of staff in PSs are shown in **Appendix 3.2.2**.

**(iii) Non-operational chowkis due to non-deployment of staff**

Chowkis are established to maintain law and order, control crime, ensure police help reaches rural areas and people in distress in the shortest possible time. Audit noticed that 22 chowkis (32 per cent) out of 69 were not operational in two selected districts (Balaghat-10 and Bhind-12) due to non-posting of staff, whereas, in the remaining three selected districts, chowkis were operational but there was a shortage of staff in two districts (Indore and Shivpuri)

ranging from two to 17 (18 to 61 *per cent*). Details of district wise defunct chowkis are shown in **Appendix 3.2.3**.

While accepting that staff could not be posted as per sanctioned strength in PS/chowkis, the Department stated (November 2020) that to control law and order situation and for administrative reasons, police force was being temporarily transferred from PS/chowkis to police lines. It was further stated by the Department that due to non-recruitment and restriction on promotion, there was a shortage of Police Force and assured posting of police force as per sanctioned strength in PS/chowkis in future.

The reply is not acceptable as police stations should not be operated beyond sanctioned strength and maintenance of huge percentage of staff in police lines and posting of fewer staff in police stations needs justification. Further, possibility of deterioration of law and order cannot be ruled out in case of non-operationalisation of chowkis.

**(iv) Mapping of crime rate with posting of staff in PSs**

On mapping of crime recorded in PSs of the four out of the five selected districts (Balaghat district is excluded being naxal affected district) for the year 2018, Audit noticed that average crime rate per PS (IPC crimes in the calendar year 2018) was highest in Indore (584) and lowest in Shivpuri (160). In the remaining two districts *i.e.*, Gwalior and Bhind, it was 308 and 190 respectively. On further analysis of related information (details of posting of staff provided by district SsP as of June 2019), Audit noticed that in 12 out of 137 PSs, where higher number of IPC crimes (ranged from 358 to 955) were recorded, less number of staff (ranged from 55 to 74 *per cent*) was posted against sanctioned strength, while comparatively lower rate of IPC crimes (ranged from 47 to 443) were recorded in 11 PSs where staff was posted above sanctioned strength (ranged from 102 to 203 *per cent*) as shown in **Table 3.2.6**.

**Table 3.2.6: Staff Deployment Vs Crime rate**

Name of unit	Availability of staff in PSs recording higher number of crimes			Availability of staff in PSs recording lower number of crimes		
	Name of Police Station	IPC Crime in 2018	Percentage of availability of staff against sanctioned strength	Name of Police Station	IPC Crime in 2018	Percentage of availability of staff against sanctioned strength
SP Indore	MIG	955	68.22	Tilak Nagar	394	116.22
	Kanadiya	591	64.63	Kshipra	443	160.00
	Tukoganj	689	69.16	-	-	-
	Sanyogitaganj	554	55.80	-	-	-
	Azad Nagar	547	59.76	-	-	-
	Pardesipura	661	73.58	-	-	-
SP Shivpuri	-	-	-	Purani Shivpuri	202	101.96
	-	-	-	Goverdhan	47	120.00
	-	-	-	Dinara	146	125.00
SP Gwalior	Madhoganj	406	68.69	Utila	50	105.00
	Indraganj	463	72.04	Gijorra	133	130.00
	University	481	54.93	Bijoli	162	120.83
	Gwalior	527	56.36	Bilaua	178	128.57
	Dabra	695	72.41	Girwai	190	203.33
SP Bhind	Mehgaon	358	66.00	Umari	291	105.41

Source: Data provided by PHQ and SP offices

Clearly, the crime rate is comparatively less where there is adequate police personnel. The details of number of crimes recorded in PSs and staff posted in those PSs are shown in **Appendix 3.2.4**.

### 3.2.3.4 Shortage of sanctioned strength in PSs as per norms fixed

The Home (Police) Department, MP Government issued (November 2010) an order regarding determination of norms for minimum number of Police Force required for various works in a police station situated in Urban, Nagar Panchayat and Rural areas. Details are shown in **Table 3.2.7**.

**Table 3.2.7: Details of number of police force required in one PS**

Sl. No.	Location of police station	Minimum required police force	Number of crimes	Population
1	Urban	75	300	50,000
2	Nagar Panchayat	50	200	50,000
3	Rural	35	200	40,000
4	Rural (Naxalite)	45	-	-

If population under the police station increased by 15,000, additional six, four and four posts of police force will be sanctioned in Urban areas, Nagar Panchayat and Rural police stations respectively. Similarly, for an increase of 100 Indian Penal Code cases, additional six, five and four posts of Police Force will be sanctioned in Urban, Nagar Panchayat and Rural police stations respectively.

In MP State, there were 1,093 police stations (excluding Naxalite area) and Audit noticed that there was shortage of 5,907 sanctioned posts in these police stations as compared to the norms fixed by the Government. The details of shortage of sanctioned posts as on June 2019 are shown in **Table 3.2.8**.

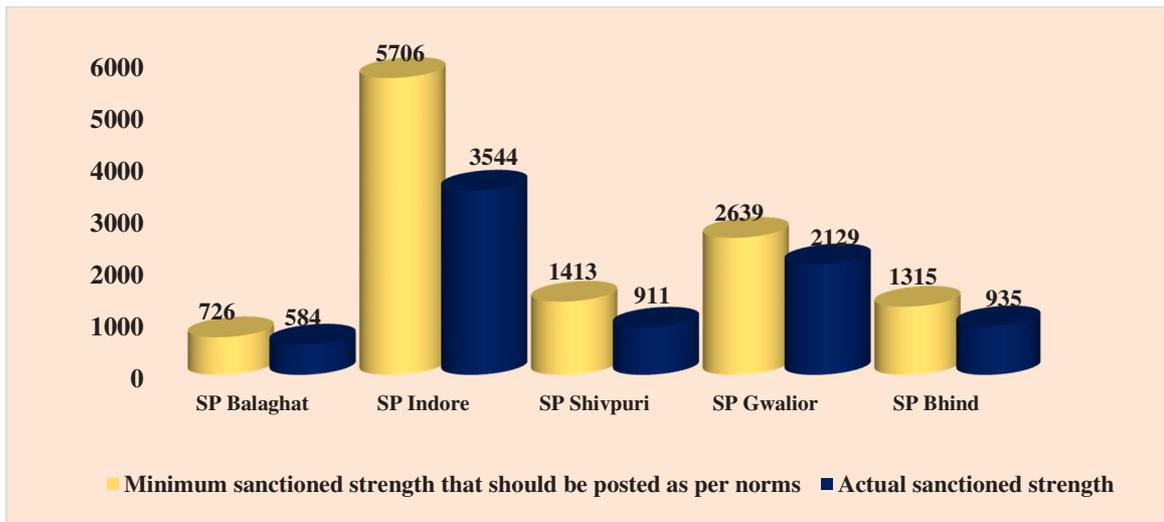
**Table 3.2.8: Details of shortage of sanctioned posts in PSs as on June 2019**

Location of police stations	Number of police stations	Requirement of sanctioned posts as per norms	Sanctioned posts	Shortage in sanctioned posts (percentage)
Urban	426	31,950	29,831	2,119 (6.63)
Nagar Panchayat	222	11,100	9,407	1,693 (15.25)
Rural	445	15,575	13,480	2,095 (13.45)
<b>Total</b>	<b>1093</b>	<b>58,625</b>	<b>52,718</b>	<b>5,907 (10.07)</b>

Source: Data provided by PHQ

In the five selected districts, out of the 158 police stations (including 10 Naxal affected PSs), Audit noticed shortage of sanctioned posts as per norms fixed by the State Government in 148 PSs. There was no shortage in sanctioned posts in the ten Naxal affected PSs.

The details of district wise shortage of sanctioned posts in PSs of the five selected districts are given in **Chart 3.2.3**.

**Chart 3.2.3: Details of district wise shortage of sanctioned posts in PSs of five selected districts**

Shortage of sanctioned posts included in the posts of SIs, ASIs, HCs and constables. Shortage of sanctioned posts as required in PSs could adversely affect the functioning of police, which includes prevention and detection of crime, watch and ward by regular patrolling, serving of summons by the court, control of traffic in cities *etc.*

The Department stated (September 2020) that proposal for sanction of 12,324 new posts in different cadres has been sent (July 2020) to State Government, including a proposal for creation of 6,472 posts for police stations.

### 3.2.3.5 Security provided to VIPs

As per the amended Rule 494 (d) of MP Police Regulations published vide Notification No. 322 (June 2003), SP of the district office may provide security for three months to any important person at local level with fee or without fee. A report would be sent to the ADG (Intelligence)/ DIG (Security) for approval of the arrangements made. The ADG/DIG would be competent to approve or reject the facility provided by the SP. In case approval is not received within three months, it will be the duty of SP to set aside his previous order to provide the security. If security is to be continued, the SP has to take approval from the State Security Committee<sup>92</sup>.

Audit noticed that there were 85 VIPs who were provided security in the five test-checked districts as shown in **Table 3.2.9**.

<sup>92</sup> Comprising of Home Minister as Chairman, PS (Home Department), ADG (Intelligence), Joint Director (SIB) as Members and DIG (Security) as Member Secretary

**Table 3.2.9: Details of security provided to VIP**

Name of the office	No. of persons to whom security was provided	No. of persons to whom security was provided on verbal orders of the SP	No. of persons to whom security was continued without the approval of the PHQ	Security provided with fee	Security provided without fee	Remarks
SP Bhind	26	12	02	-	26	---
SP Gwalior	27	14	26	03	24	---
SP Shivpuri	08	07	---	-	08	---
SP Balaghat	14	11	11	-	14	In four cases, proposal for approval was sent to PHQ for continuance of security. In seven cases, proposal was not sent to PHQ and in remaining three cases, approval from PHQ obtained.
SP Indore	10	05	04	-	10	In five cases, security provided was withdrawn due to non-approval of the proposals. In remaining five cases, approval from PHQ was obtained
<b>Total</b>	<b>85</b>	<b>49</b>	<b>43</b>	<b>03</b>	<b>82</b>	

Source: Data provided by District SP offices

The VIPs who received police security included Ministers/ Members of Parliament (MPs)/ Members of Legislative Assembly (MLAs)/ Ex MLAs of the district, head of the religious institution, Chairman Jila Panchayat, MP/MLA candidates of different political parties, Vice Chancellor of Jiwaji University, District and Session Judge, Right To Information (RTI) activist, Member of Women’s Commission, Editor of a newspaper and other persons.

Audit noticed that in respect of four out of 11 cases in Balaghat, proposals for continuance of security were sent to the PHQ but approval was not received in any of the cases and yet, security to those persons continued to be provided. Audit also noticed that in 33 (39 per cent) out of 85 cases, the SsP of respective districts have informally provided security beyond three months (extending up to maximum of 77 months in continuity) instead of obtaining approval of the State Security Committee headed by the Home Minister.

The Department stated (November 2020) that a circular (24 October 2020) has been issued to all district SsP to review the police security provided at district level and discontinue non-essential security and follow the procedure prescribed in Gazette notification (24 June 2003) in providing security to VIPs/private persons.

### 3.2.3.6 Non-functional Police Training School (PTS) Bhauri, Bhopal

The Department established (March 2017) PTS, Bhauri for providing basic training to 864 Constable trainees at a cost of ₹36.11 crore. The Department proposed (August 2017) to create 161<sup>93</sup> posts for the PTS Bhauri. However, GoMP sanctioned (September 2018) only 74 posts. As on March 2020, only five out of 74 posts including an SP level officer to head the PTS, Bhauri were filled up. Due to lack of adequate staff available for training, the PTS Bhauri could not be utilized for the training of constables as on March 2020 and the entire expenditure of ₹36.11 crore so far remained unfruitful.

The Department stated (December 2019) that the State Government sanctioned only 74 posts with which the functioning of the PTS was not possible. Due to non- recruitment of Constables after 2017 and availability of only five staff members, training of Constables could not be started in PTS and services of available staff and resources of PTS are being utilised in training programmes being held in Police Training Academy, Bhauri. The Department further stated (November 2020) that in-service and Vertical Interaction courses were being run for the officers posted in Bhopal, Rajgarh, Sehore and Vidisha districts. Basic training was being imparted online to ASI (M) from August 2020. Basic training for the Constables would be started after normalisation of situation of Covid-19 pandemic. However, documents in support of the reply regarding running of courses in PTS Bhauri were not provided by the Department.

The Department should have sought sanction for manpower along with the proposal to construct the Academy to avoid creation of PTS without adequate manpower.

### 3.2.3.7 Non-operational Police Hospital, Shivpuri due to vacant posts

Audit noticed that the posts of doctor and other para medical staff were lying vacant in Police Hospital, Shivpuri and only sweeper was posted in the hospital. Thus, the hospital was not operational since March 2018. The details of vacant posts in the hospital as on July 2019 are shown in **Table 3.2.10**.

**Table 3.2.10: Details of vacant post in the hospital**

Sl. No.	Name of post	Sanctioned post	Men-in-position	Vacant	Date from which the post was vacant
1	Assistant Surgeon	01	00	01	01.03.2018
2	Compounder	01	00	01	01.03.2018
3	Male Nurse	02	00	02	01.09.2003/01.07.2006
4	Medical Assistant	01	00	01	01.01.2011
5	Cook	01	00	01	01.11.2017
6	Water carrier	01	00	01	01.07.2009
7	Sweeper	01	01	00	Not vacant
<b>Total</b>		<b>08</b>	<b>01</b>	<b>07</b>	

**Source: Data provided by District SP office Shivpuri**

Audit further noticed that due to non-availability of staff, an amount of ₹2.59 lakh received during 2018-19 and 2019-20 for purchase of medicines, arrangement of essential equipment,

<sup>93</sup> SP-01, DSP-02, Inspector/RI/Inspector(SAF)-10, Subedar/SI/SI(SAF)/SI(Radio)/SI(Arms)/SI(MT)-12, ASI/ASI(SAF)/ ASI(MT)-08, HC/HC(SAF)/HC(Radio)/HC (Armourer) / HC (MT)-44, Constable/Constable(Trade)/ Constable(Radio)/ Constable(Armourer)/Constable(Driver)-63, Doctor-01, Male Nurse/ Compounder/Dresser-03, Ministerial Staff-09, Assistant Librarian-02, Sr. Scientific Officer-02, ADPO-02, Bigular-02.

specialist Doctor and development of laboratory in the hospital could not be utilised by the office.

The Department stated (January 2020) that the matter is being pursued with the Health and Family Welfare Department for recruitment against the vacant posts.

### 3.2.4 Conclusion

*The Home (Police) Department is tasked with maintaining law and order, public peace, protecting life, liberty and property of citizens and preventing and detecting crimes. To discharge these responsibilities, it requires a robust system for determining manpower requirements and their efficient, effective and judicious utilisation. The Department struggled with vacancies of 26,536 (20.68 per cent) in various cadres, but it delayed indenting for recruitment to the Madhya Pradesh Professional Examination Board. While the police stations, except a few, were crippled due to shortage of manpower, police lines had 37.67 per cent excess staff than the sanctioned strength. Co-relation between crime rate and manpower deployment confirmed that crimes were committed less in areas which had higher police presence and deficient police deployment exhibited increased crime rates in those areas. The Police Training School, Bhuri, Bhopal and Police Hospital, Shivpuri could not function due to posts being vacant. The Department also failed to regulate provision of security guards to VIPs and discontinue non-essential security, which may have further stressed the already overburdened police force.*

### 3.2.5 Recommendations

- i. The GoMP and the PHQ should instruct all the cadre controlling authorities to maintain reliable data in digital mode and update data periodically. Adequate documentation of records should be ensured at every level for effective Management Information System. Further, GoMP and PHQ should review and identify reasons for delay in recruitment and take effective steps to recruit the required manpower in coordination with the MPPEB in a time bound manner.
- ii. Competent authorities at PHQ and IG of the respective zones should review the deployment of police personnel in consultation with the SsP of the respective districts to rationalize deployment of manpower.  
The Department accepted the recommendation and issued necessary instructions (November 2020) to Inspectors General of the respective police zones.
- iii. The Government may consider sanctioning of new posts of SI, ASI *etc.* as per the Ministry of Home Affairs, GoI/GoMP norms at the earliest.
- iv. The Department should monitor and ensure strict compliance with the procedure prescribed in the Gazette notification in providing security to VIPs/private persons. Further, the Department should formalize the procedure for providing security with or without fee *etc.* at PHQ level with inputs from SsP, instead of leaving these assessments at the discretion of district SsP.
- v. The State Government should sanction adequate number of staff for smooth functioning of the PTS, Bhuri and Police hospital, Shivpuri to ensure utilization of these assets without further delay.

## Home Department

### 3.3 Infertuous Expenditure

**Construction of overhead tank for water supply without obtaining approval of Municipal Corporation, Rewa led to infertuous expenditure of ₹ 60.18 lakh and blocking of funds amounting to ₹27.64 lakh.**

Police Headquarters, Madhya Pradesh, Bhopal, allotted (24 February 2012) ₹87.82 lakh to the Commandant, 9<sup>th</sup> Battalion, Special Armed Forces (Commandant) Rewa for construction of overhead tank and laying of pipe line for providing drinking water to the residents of the battalion. The Commandant entrusted the construction of the tank to the Public Health Engineering (PHE) Department as a deposit work.

Scrutiny of records (November 2018) pertaining to construction of the overhead tank in the office of Commandant revealed that Chirhula Tank Rising Main was taken as the source of water. Executive Engineer (EE), PHE, Division, Rewa had cautioned the Commandant in June 2012 that the Chirhula Tank rising main was taken as the source of water, and if in future, water is not provided by the Municipal Corporation (MC), the PHE Department would not be responsible. The Assistant Engineer, PHE, Sub division, Rewa had also clearly informed (July 2012) the Commandant that it was not possible to provide water from Chirhula rising main. However, disregarding these advices, the Commandant went ahead with the construction of the overhead tank.

The construction of overhead tank (2.5 lakh litres), distribution system and laying of pipeline from rising main<sup>94</sup> to the tank was completed in January 2015 at an expenditure of ₹60.18 lakh. The balance amount of ₹27.64 lakh was lying unutilized with PHE Department.

The Assistant Engineer, PHE Department, Urban Sub Division, Rewa requested (January 2015) the Commissioner, Municipal Corporation (MC), Rewa to grant permission for connecting the Chirhula Tank rising main pipe line for supply of water to the overhead tank. The MC refused (February 2015) to grant the permission on the ground that if the overhead tank constructed in the battalion premises was connected to the rising main pipe, it would adversely affect water supply to the city. Despite repeated requests by the Commandant (January 2016, July 2018 to October 2018), permission for connecting the overhead tank to the rising main line was not granted by MC.

The overhead tank could not be tested immediately after completion by filling it with water for seven days as per Indian Standards (IS 3370 Part I, Para 12) as required under clause 5.6 of the works agreement. The overhead tank remained unutilized from the date of completion and deterioration cannot be ruled out due to non-filling of water and erosion due to climatic conditions.

Thus, deficient planning resulted in infertuous expenditure of ₹60.18 lakh and blocking of ₹27.64 lakh, defeating the purpose for which the expenditure was incurred. Since the then

<sup>94</sup> Rising Main: The pipe through which water from an engine is delivered to an elevated reservoir or water supply from sources are delivered in different utilities and requirements.

Commandant was responsible for undertaking the construction of the overhead tank without ensuring the availability of source of water and for blocking of funds with PHED, the Department may take appropriate action against him.

In reply to the audit observation, Home (Police) Department stated (June 2020) that due to acute crisis of drinking water in the battalion premises, work order for construction of overhead tank and laying of pipelines had been issued to PHE Department. Distribution of water to the residential colony had been delayed since permission for laying of pipeline was pending from MC, which would be expedited. It was further stated that Commandant, 9<sup>th</sup> battalion had been directed to take personal interest for early completion of work.

The reply is not acceptable since water was being supplied by MC to the residents of the battalion premises through sump-wells as well as individual water connections in quarters and there was no water crisis in the battalion. The fact remains that the overhead tank constructed in January 2015 at a cost of ₹60.18 lakh remains unutilized till date and the entire expenditure has turned out to be infructuous. Possibility of utilizing the overhead tank in the future also seems unlikely due to passage of time and possible deterioration due to climatic conditions.

### **Tribal Affairs Department**

#### **3.4 Suspected fraudulent draws**

##### **Fraudulent drawal of ₹16.43 crore by officials of Block Education Office, Udaigarh, Alirajpur and Sub-Treasury Office, Jobat, Alirajpur**

As per Rule 193 of Madhya Pradesh Treasury Code (MPTC), every voucher must bear a pay order signed or initialled by the responsible disbursing officer. Cashiers and other officials authorized to make disbursements on passed bills should make no payment without a pay order of the responsible disbursing officer. Rule 198 of MPTC specifies that the responsibility for an overcharge shall rest primarily with the drawer of the bill, and it is only in the event of culpable negligence on the part of the Controlling Officer or of the Treasury Officer, that the question of recovery from either of them may be considered.

Finance Department, Government of Madhya Pradesh (GoMP) issued directions (November 2003) that on receipt of bill from Drawing and Disbursing Officer (DDO), the treasury will examine the classification head, compute the bill amount, check for signature of DDO, and that all necessary sanctions and authorisations are available. Finance Department, GoMP issued instructions (February 2009) to the effect that bank accounts opened without the permission of Finance Department should be closed by February 2009 and balance amount should be deposited in the Government Account. The instructions further provided that wherever funds was required, Personal Deposit Accounts may be opened with the permission of Finance Department.

Audit of records of Office of the Block Education Officer (BEO), Udaigarh, Alirajpur (August 2018) for the period October 2011 to June 2017 revealed suspected fraudulent drawals of ₹16.43 crore from Government exchequer by officials of the office of BEO and

its subsequent deposit into personal bank accounts of the officials and into four other unauthorised bank accounts, opened without the approval of the Finance Department.

The results of audit scrutiny are detailed below:

(i) **Opening unauthorized bank accounts**

Four bank accounts were opened in violation of the instructions (February 2009) of the Finance Department of GoMP *ibid.* Details in this regard are given in **Table 3.4.1** below:

**Table 3.4.1**

(₹ in crore)

Sl. No.	Account details	Account Holder	Period of operation of bank accounts	Amount deposited into Bank account	Number of Vouchers/bills involved	Amount drawn in cash and transferred to personal bank accounts
1.	Account No. 11940100002370; Bank of Baroda ; BARB0UDAIGA ; Vikas Khand Shiksha Adhikari; Udaigarh	BEO	Opened in December 2000 and closed in June 2017	5.05	182	0.39
2.	Account No. 11940100000788; Bank of Baroda; BARB0UDAIGA; Kendradhyaksha, Vetan Kendra; Kundalwasa	Shri Hetram Rajput	Opened in November 2006; dormant since two years Nil balance in the account	1.29	101	0.03
3.	Account No. 32230143507; State Bank of India; SBIN0030048; Kendradhyaksha, Vetan Kendra, Udaigarh; Jobat, Alirajpur	Shri Hetram Rajput	Opened in March 2012 and closed in September 2016	8.00	473	3.45
4.	Account No. 32567384007; State Bank of India; SBIN0030048; Kendradhyaksha, Vetan Kendra, Kundalwasa; Jobat, Alirajpur	Not known	Opened in September 2012 and closed in March 2014	1.45	111	0.31
<b>Total</b>				<b>15.79</b>	<b>867</b>	<b>4.18</b>

Further, two of these four accounts, were opened in the name of the Assistant Teacher<sup>95</sup> out of which one (at Sl. No. 3) was opened on the verbal order of the then BEO. The mobile number and e-mail ID of the Assistant Grade III<sup>96</sup> was registered with bank account of

<sup>95</sup> Shri Hetram Rajput

<sup>96</sup> Shri Rituraj Solanki

*Kendradhyaksha, Vetan Kendra*, Udaigarh; Jobat, Alirajpur. Two<sup>97</sup> bank accounts had internet banking, even though the Department had not allowed internet banking on such bank accounts.

Test check (August 2018) of records of Office of the BEO, Udaigarh, Alirajpur for the period October 2011 to June 2017, showed, that the BEO had drawn an amount of ₹98.48 crore through 3,824 bills during the period from March 2012 to June 2017. Out of this amount, ₹15.79 crore drawn through 867 bills, had been deposited in four unauthorised bank accounts. The *modus operandi* used for effecting the fraudulent drawals was as follows:

i. The BEO had drawn ₹7.02 crore through 57 bills belonging to the salary of teachers, wages etc. by inflating the actual amount (₹6.14 crore) of these bills. Out of the difference of ₹88.55 lakh an amount of ₹84.80 lakh was transferred to the bank account of *Kendradhyaksha, Vetan Kendra*, Udaigarh, Alirajpur as detailed in **Appendix 3.4.1**.

ii. The BEO, on seven instances, submitted in the Sub-Treasury, Jobat, Alirajpur the same claim twice pertaining to retirement/death benefits to draw the amount. In this way, the BEO fraudulently transferred ₹21.64 lakh to two bank accounts (₹12.63 lakh relating to four cases to the bank account of *Kendradhyaksha, Vetan Kendra*, Udaigarh, Alirajpur and ₹9.01 lakh relating to three cases to the bank account of *Vikas Khand Shiksha Adhikari*, Udaigarh, Alirajpur) as detailed in **Appendix 3.4.2**.

iii. Bill for leave encashment in respect of a deceased employee, late Shri Madan Singh Ajnar, Assistant Teacher was prepared for 240 days (₹3,70,720) although it was actually sanctioned for only 174 days. The leave encashment amount for 174 days (₹2,68,772) was paid to his wife Smt. Mangibai Ajnar. The remaining amount of ₹1,01,948 corresponding to 66 days leave encashment was deposited in the account of *Vikas Khand Shiksha Adhikari*, Udaigarh, Alirajpur.

iv. Three bills for payment of honorarium of guest teachers were raised twice for the same months and the same teachers. Thus, ₹44.25 lakh was fraudulently drawn, for payment of honorarium of guest teachers and the double drawn amount was deposited in the bank account of *Vikas Khand Shiksha Adhikari*, Udaigarh, Alirajpur (₹34.50 lakh) and *Kendradhyaksha, Vetan Kendra*, Udaigarh, Alirajpur (₹9.75 lakh) as detailed in **Appendix 3.4.3**. In one instance, the Treasury passed and paid the bill of the teachers' salary amounting to ₹7.61 lakh which did not have the account numbers of the teachers. This amount was also deposited into the bank account of *Vikas Khand Shiksha Adhikari*, Udaigarh, Alirajpur (₹5 lakh) and *Kendradhyaksha, Vetan Kendra*, Udaigarh, Alirajpur (₹2.61 lakh).

v. In 17 cases, Audit noticed that the Sub Treasury Officer (STO), Jobat, Alirajpur deposited ₹59.59 lakh into the bank account of *Vikas Khand Shiksha Adhikari*, Udaigarh, Alirajpur while this bank account was not mentioned in the list of payees attached with the

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<sup>97</sup> *Kendradhyaksha Vetan Kendra*, Udaigarh, Alirajpur (A/c No.32230143507 at SBI, Jobat, Alirajpur) and *Kendradhyaksha, Vetan Kendra*, Kundalwasa, Alirajpur (A/c No.32567384007 at SBI, Jobat, Alirajpur)

vouchers (**Appendix 3.4.4**). This indicates clear involvement of the STO, Jobat, Alirajpur in the fraudulent deposits.

**(ii) Transfer of funds to personal bank accounts of eight officials of the office of BEO**

Audit further noticed that out of deposits amounting to ₹13.05 crore (₹8 crore + ₹5.05 crore) into the bank accounts of *Kendradhyaksha, Vetan Kendra*, Udaigarh, Alirajpur and *Vikas Khand Shiksha Adhikari*, Udaigarh, Alirajpur, an amount of ₹3.84 crore (₹3.45 crore + ₹0.39 crore) was transferred to the bank accounts of eight officials<sup>98</sup> of the BEO office and the then BEO himself. Details along with incumbency in the office of the BEO from December 2013 to June 2017 are given in **Appendix 3.4.5**.

Out of the deposits (₹2.74 crore) into two<sup>99</sup> bank accounts, ₹34 lakh<sup>100</sup> was either withdrawn for self or transferred to the bank accounts of Teacher<sup>101</sup>, Assistant Grade-III<sup>102</sup> and to telecom service providers.

The BEO had drawn ₹34.90 lakh from the Treasury through 63 vouchers and deposited it into two personal bank accounts of the same Assistant Grade-III. The BEO furnished to audit only three bills out of the 63 vouchers. Audit noticed that these bills pertained to scholarship for hostel students, GIS and anticipatory pension, however, the BEO fraudulently deposited ₹6.02 lakh of these bills into two bank accounts of the Assistant Grade-III as detailed in **Appendix 3.4.6**. Further, the BEO drew ₹29.19 lakh through six vouchers and deposited into the personal bank account of the Teacher. This amount should have been deposited into the bank accounts of intended beneficiaries.

Thus, the BEO fraudulently withdrew Government funds amounting to ₹16.43 crore (₹15.79 crore + ₹0.35 crore + ₹0.29 crore) and deposited into unauthorised bank accounts and personal bank accounts of various officials. The BEO did not furnish all the bills, vouchers, and documents/information relating to these transactions to audit despite repeated requests from Audit.

**(iii) Mis-utilisation of funds towards unapproved expenses**

Audit noticed that no official landline/mobile facility was available at the BEO office. In spite of this fact, ₹3.09 lakh was transferred from bank account of *Kendradhyaksha, Vetan Kendra*, Udaigarh, Alirajpur to five telecom service providers through 291 transactions for recharge of phones.

<sup>98</sup> S/Shri Hetram Rajput, Assistant Teacher, Rituraj Solanki, Assistant Grade-III, Jitendra Singh Chouhan, Assistant Grade-III, Ravindra Nagar, Assistant Grade-III, K. S. Bhura, Accountant, Arun Kumar Rajput, Teacher, Rajendra Dabgar, Head Master, Mangalia, Peon, and Smt. Usha Solanki, wife of Shri Rituraj Solanki, Assistant Grade-III

<sup>99</sup> ₹1.45 crore in *Kendradhyaksha, Vetan Kendra*, Kundalwasa, Alirajpur (SBI, Jobat, Alirajpur) and ₹1.29 crore in *Kendradhyaksha, Vetan Kendra*, Kundalwasa, Alirajpur (BOB, Udaigarh, Alirajpur)

<sup>100</sup> ₹31 lakh from *Kendradhyaksha, Vetan Kendra*, Kundalwasa, Alirajpur (SBI, Jobat, Alirajpur) and ₹3 lakh from *Kendradhyaksha, Vetan Kendra*, Kundalwasa, Alirajpur (BOB, Udaigarh, Alirajpur)

<sup>101</sup> Shri Arun Kumar Rajput

<sup>102</sup> Shri Rituraj Solanki

**(iv) Lack of Internal Controls**

Rule 293 of MPTC provides that every Controlling Officer should inspect once a year the office of each of the disbursing officers under him.

Audit noticed that the Controlling Officer (Divisional Deputy Commissioner, Tribal Affairs Department, Indore division) did not conduct an annual inspection of the office of BEO, Udaigarh, Alirajpur during April 2010 to July 2018. Consequently, unauthorized operation of bank accounts and fraudulent drawals remained undetected for years. Periodical inspections could have also acted as a deterrent apart from affording a chance to detect and correct such frauds.

There were no checks in the treasury system, which prohibit payment in unauthorized official bank accounts. The treasury system should have a list of all authorized bank accounts of Government. The treasury was responsible for the computation of bill amounts. It did not compute the bill amount and facilitated manipulation of the amount and transferred excess amount into unauthorized bank accounts.

The Treasury also did not have checks/ controls to stop double withdrawal of retirement/ death benefits and guest faculty teachers' salaries. Even though the account numbers of the payees were not found mentioned in a bill, the Treasury had transferred the bill amount into the unauthorized bank accounts. The Treasury had also passed bill of DDO which did not contain the sanction order. Failure on the part of the Treasury to follow the required checks and active connivance of the officials resulted in this fraud.

**(v) Action by GoMP**

In response to Audit observations, the State Government directed (November 2019) the Commissioner, Tribal Development, Bhopal (CTD) to constitute a special audit team at the Department level to investigate the matter. The Department accepted all the facts stated by Audit (August 2020). Further, the Department also independently verified and found that the BEO office did not have relevant records pertaining to the observations of Audit. The Department suspended the Assistant Grade-III<sup>103</sup> and lodged (July 2020) a First Information Report (FIR) against him.

The Tribal Affairs Department has intimated (January 2021) that the police filed FIR against 14<sup>104</sup> officials, including eight BEOs (July 2020/November 2020). Further, six<sup>105</sup> BEOs were suspended in November 2020 and charge sheets were issued against them in December 2020.

In response to Audit observation, Treasury Officer, Alirajpur had also sent (June 2020) an enquiry report, which stated that the seal and signature of the DDO were not found on office

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<sup>103</sup> Shri Rituraj Solanki

<sup>104</sup> Shri D.S. Solanki, Shri B.P. Patel, Shri N. S. Rawat, Shri R. K.S. Tomar, Shri M.L. Parmar, Shri Navin Srivastav, Shri Suraj Singh and Late R.S. Dabar (eight then BEOs); Shri K.S. Bhura, Shri B.L. Rao (two then Accountants), Shri Hetram Rajput, UDT; Shri Mukesh Neema, Assistant Grade-II; Shri Rituraj Solanki, Assistant Grade-III; and Shri Narsingh Bhuria, the then Assistant Grade-II of Sub-Treasury Office, Jobat, Alirajpur.

<sup>105</sup> Shri B.P. Patel, Shri D.S. Solanki, Shri M.L. Parmar, Shri Navin Srivastav, Shri Suraj Singh and Shri R.K.S. Tomar.

copy of bills; the concerned Clerk and in-charge Sub Treasury Officer had not carried out proper checks which resulted in irregular payments.

**(vi) Inadequacy of Government action**

Action taken by the Department is not adequate as it has not acted against the remaining five<sup>106</sup> officials who were involved in the fraudulent drawal of Government money.

***The Department needs to take stringent action to deter similar frauds in future. It needs to investigate thoroughly into the matter and fix accountability for these fraudulent activities on all the responsible officials and bring the culprits to justice.***



**(D. SAHU)**

**Principal Accountant General (Audit-I)  
Madhya Pradesh**

**Gwalior**

**The 05 March 2021**

**Countersigned**



**(GIRISH CHANDRA MURMU)**

**Comptroller and Auditor General of India**

**New Delhi**

**The 09 March 2021**

<sup>106</sup> Shri Arun Kumar Rajput, Teacher, Shri Rajendra Dabgar, Head Master, Shri Jitendra Singh Chauhan, Assistant Grade-III, Shri Ravindra Nagar, Assistant Grade-III and Shri Mangalia, Peon.





# **Appendices**



### Appendix-1.1

(Reference: Paragraph 1.6.1, Page No. 5)

#### Department-wise break-up of outstanding Inspection Reports and Paragraphs

Sl. No.	Name of Department	Number of IRs/Paragraphs pending as of 31 March 2020	
		IRs	Paragraphs
1.	AYUSH Department	195	519
2.	Higher Education Department	825	3,136
3.	Medical Education Department	187	829
4.	Public Health and Family Welfare Department (including ESIS units)	988	4,122
5.	School Education Department	2,274	7,237
6.	Technical Education Department	371	1,364
7.	Bhopal Gas Tragedy Department	34	95
8.	Women and Child Development Department	921	2,496
9.	Tribal Welfare Department	680	1,822
10.	Social Justice and Disabled Persons Welfare Department	314	1,005
11.	Sports and Youth Welfare Department	104	311
12.	Culture Department	97	267
13.	Food, Civil Supplies and Consumer Protection Department	125	322
14.	Minority Welfare and Welfare of Backward Classes Department	103	419
15.	Labour Department	132	319
16.	Panchyat and Rural Development Department	1,305	5,562
17.	Urban Development and Housing Department (including DUDA)	1,444	7,583
18.	Finance Department (including Local fund Audit and Pension/Treasury and Accounts)	128	278
19.	Revenue Department	762	2,360
20.	Jail Department	101	179
21.	Planning, Economics and Statistics Department	86	233

Sl. No.	Name of Department	Number of IRs/Paragraphs pending as of 31 March 2020	
		IRs	Paragraphs
22.	General Administration Department	49	138
23.	Law and Legislative Department	395	841
24.	Home Department	299	620
25.	Public Relation Department	24	68
26.	Science and Technology Department	7	25
27.	Parliamentary Affairs Department	3	4
<b>Total</b>		<b>11,953</b>	<b>42,154</b>

## Appendix 1.2

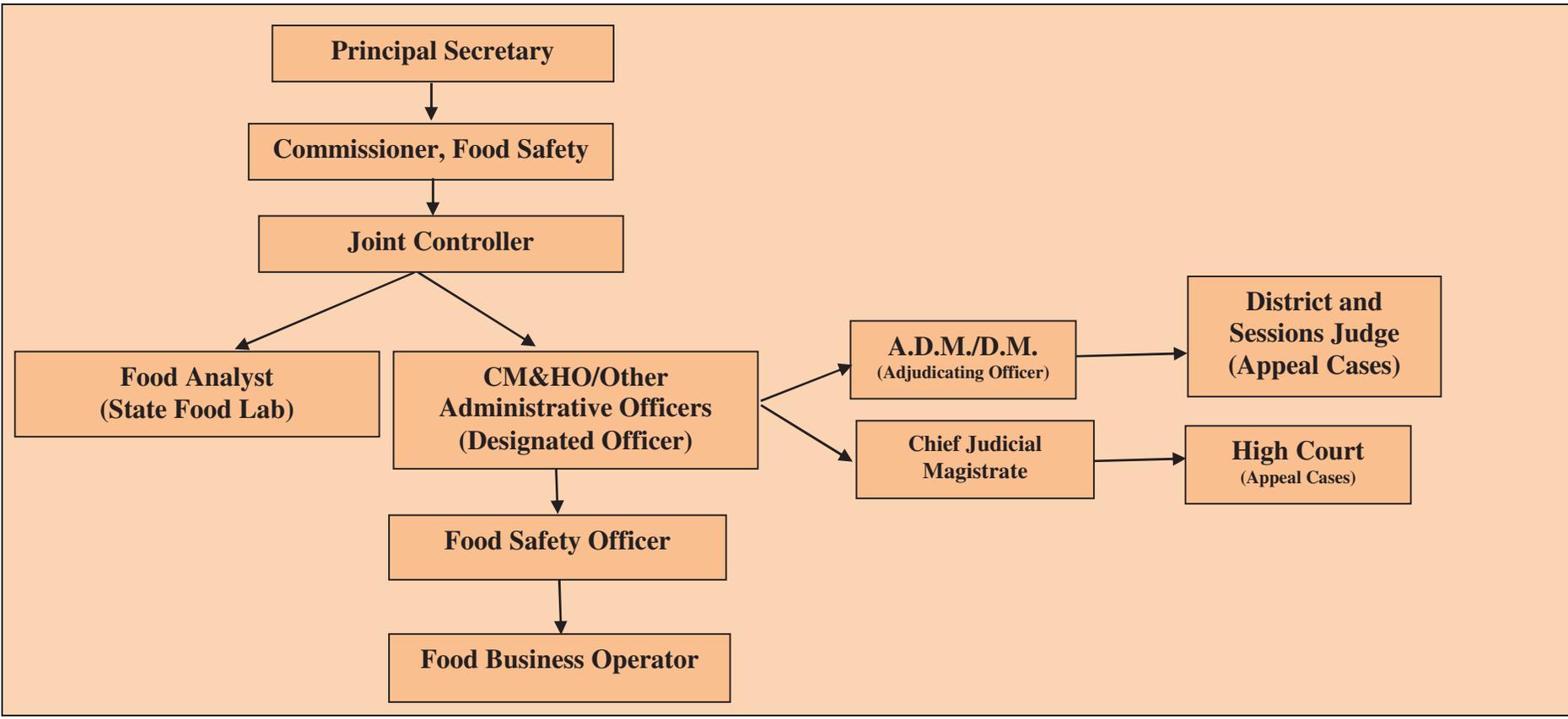
(Reference: Paragraph 1.6.4, Page No. 6)

Action Taken Notes on PAC recommendations to be received from Government of Madhya Pradesh as of 31 March 2020

Sl. No.	Name of Department	XI <sup>th</sup> Legislative Assembly 1998-2003	XII <sup>th</sup> Legislative Assembly 2003-2008	XIII <sup>th</sup> Legislative Assembly 2008-2013	XIV <sup>th</sup> Legislative Assembly 2013-2018	XV <sup>th</sup> Legislative Assembly 2018-till now	Total
1.	Vidhan Sabha Secretariat (Finance Department)	01	-	-	-	-	01
2.	Schedule Caste and Schedule Tribe Welfare Department	-	-	-	06	-	06
3.	Public Health Engineering Department	-	-	-	05	-	05
4.	School Education Department	-	-	-	04	-	04
5.	Home Department	-	-	-	02	-	02
6.	Urban Administration and Development Department	-	-	-	02	-	02
7.	Panchayat and Rural Development Department	-	-	-	04	-	04
8.	Public Health and Family Welfare Department	-	-	-	06	-	06
9.	Labour Department	-	-	-	01	-	01
10.	Planning Economics and Statistics Department	-	-	-	02	-	02

Sl. No.	Name of Department	XI <sup>th</sup> Legislative Assembly 1998-2003	XII <sup>th</sup> Legislative Assembly 2003-2008	XIII <sup>th</sup> Legislative Assembly 2008-2013	XIV <sup>th</sup> Legislative Assembly 2013-2018	XV <sup>th</sup> Legislative Assembly 2018-till now	Total
11.	Social Justice and Disabled Persons Welfare Department	-	-	-	02	-	02
12.	AYUSH Department	-	-	-	01	-	01
13.	Public Service Management Department	-	-	-	01	-	01
	<b>Total</b>	<b>01</b>	<b>-</b>	<b>-</b>	<b>36</b>		<b>37</b>

**Appendix-2.1**  
**(Reference: Paragraph 2.1.1, Page No. 12)**  
**Set-up of Food Safety Administration**



**Appendix - 2.2**

**(Reference: Paragraph 2.2.3, Page No. 14)**

**List of selected Food Business Operators**

Sl. No.	Name of selected District	Sl. No.	Name of FBOs
1.	Bhopal	1.	Shiv Sweets, Kolar Road, Bhopal
		2.	Bhopal <i>Sahakari Dugdh Sangh Maryadit</i> , Habibganj, Bhopal
		3.	Parmar Dairy and Sweets, Arera Colony, Bhopal
		4.	New Gaurav Dairy (Gaurav Yadav), Indrapuri, Bhopal
		5.	Manohar Foods, Manohar Dairy and Restaurant, Hamidia Road, Bhopal
		6.	Radhekrishna Tea (Markesh Sahu), Ghodhankas, Bhopal
		7.	Versha Sweets & Protiens, Bairagarh, Bhopal
		8.	Mahendra Nagar, Mohan Dairy, Minal Mall, JK Road, Bhopal
		9.	Milan Sweets and Namkeen, M.P Nagar, Bhopal
		10.	Ranjeet Singh, Tomar, New Murena Shudh Ghee Bhandar, Bhopal
2.	Gwalior	11.	M/s Cook's Fast Food & Bhoj Thali, Gwalior
		12.	Manoj Kumar Sharma, M/s Pandit Mevaram Dehli Wale, Sarafa Bazar, Gwalior
		13.	M/s Maa Angare Dudh Dairy, Morar, Gwalior
		14.	M/s Poonam Gajak & Misthan Bhandar, <i>Char Shahar ka Naka</i> , Gwalior
		15.	Om Prakash Gupta, Anand Dairy, Thatipur Chauraha, Gwalior
		16.	Neekhra Traders, Falka Bazar, Gwalior
		17.	Shri Ram Sweets & Caterers, Dal Bazar, Gwalior
		18.*	Hariom Sharma, Pujari Doodh Diary, Near Old Petrol Pump, Mohna, Gwalior
		19.	Jai Bajrang Dairy and Mishthan Bhandar, Main Road, Tekanpur, Dabra, Gwalior
		20.	Rajendra Mandil, Raju Misthan Bhandar, Sarafa Bazar, Dabra, Gwalior
		21.	Shri Dilip Yadav, Yadav Mawa Bhandar, Mor Bazar, Lashkar, Gwalior

Sl. No.	Name of selected District	Sl. No.	Name of FBOs
		22.	Shri Ram Traders, Near Ashok Palace, Lashkar, Gwalior
		23.	Fouji Sweets, Dwarkadheesh Mandir, Thatipur, Gwalior
		24.	Hotel Suruchi Residency, Gole ka Mandir, Gwalior
		25.	Bhogiram Mawa Bhandar, Mor Bazar, Lashkar, Gwalior
3.	Hoshangabad	26.	Andani Traders, Vishwanath Parishar, Satrasta, Hoshangabad
		27.*	Madhu Dairy, Opposite Hotel Shyamali, Nehru Chowk, Hoshangabad
		28.	Novelty Food Celebration, Near Bada Mandir, Fruit Market, Itarsi, Hoshangabad
		29.*	Yadav Dairy, Hukum Chandra Yadav, Harda Road, Hoshangabad
		30.	The Treat, Pure Veg Restaurant, BSNL Chauraha, Hoshangabad
		31.	Gubrele Dairy Product, Suresh Kumar Gubrele, Kothi Bazar, Hoshangabad
		32.	Narmadanchal Stationery and General Stores, Bus Stand, Babai, Hoshangabad
		33.	Ramesh Kumar Mudgal, Shri Brajwasi Doodh Dairy and Mawa Bhandar, Shop No. 16, Seoni Malwa, Hoshangabad
		34.	Radhe Rajasthan Sweets, Shaitan Singh Rajpurohit, Meenakshi Chowk, Hoshangabad
		35.	Durga Mishthan Kendra, Kamal Singh Rajput, Dolariya, Hoshangabad
4.	Indore	36.	Kailash, Shree Charbhujia Mishthan Bhandar, Indore
		37.	Bherunath Dudh Dahi Bhandar, Shri Ram Nagar, Indore
		38.	Gujarat Co-operative Milk Marketing Federation Limited, Indore
		39.	Amour Ice-Cream/ Mahendra Kumar Dang, 73 Greater Brejeshwari, Pipliyahana, Indore
		40.	Hariom Doodh Bhandar, Vinod Patel, Indore
		41.	Varsha Engineering, Ram Sujana, C-2A, Polo Ground, Indore
		42.	Pandey Ab Tak 56 Restaurant, Metro Tower Scheme No. 54, Indore
		43.	Hotel New Shree Leela Restaurant, Akash Malviya, Indore

Sl. No.	Name of selected District	Sl. No.	Name of FBOs
		44.	Pradeep Mehta, Navaratan Sweets and Namkeen, Indore
		45.	Nagar Dudh Dairy, Pankaj Basantani, 551 Khandwa Naka, Indore
		46.	Apna Sweets, Gopal Chouhan, Prakash Rathore, Indore
		47.	Dev Bakery, 21, Indrapuri Colony, Indore
		48.	Vijay Sharma/ Sharma Mawa Bhandar, 42 Station Road, Mhow, Indore
		49.	M/s Shyam Sales, Rajesh Purohit, LG 1.2, Manbhawan Plaza, Indore
		50.	Shree Mishtaan, 104, Radhika Palace, Indore
		51.	Fresh Life Enterprises, Industrial Area, Polo Ground, Indore
		52.	Chunni Lal, Rajesh Dudh Dahi Bhandar, Bramhabagh Colony, Indore
		53.	Prafulla Shukla, Walmart India Private Limited, Indore
		54.	Bhavani Shankar S/o Mangilal Purohit, ShreeNath Dairy, Hargovind Nagar, Indore
		55.	Jain Mithai Bhandar, Suresh S/o Manik Chand, Sitashree Residency, Indore
5.	Khargone	56.	Pavan Restaurant, Tanda, Barud, Khargone
		57.	Sant Singaji Dugdh Dairy, Jaitpur, Khargone
		58.	Sharda Traders 11 Jawahar Marg, Khargone
		59.	Bharmal Bussiness, Mangrul Road, Gokul Nagar, Khargone
		60.	Aarchi Dudh Dairy, Mangrul Road, Khargone
		61.	Shakti Dairy Products, Vishwasakha Colony, Khargone
		62.	Sanchi Dudh, Temla road, Khargone
		63.	Vallabha Sweets, 7 Tilak Path, Khargone
		64.	Natraj Bhojnalaya/ Suresh Bhawasar, Bus Stand, Khargone
		65.	Rajrajeshwar Doodh Dairy, Talai Marg, Khargone
6.	Morena	66.	Poonam Dairy, Mahadev Naka, Morena
		67.	M/S Chitrakoot Misthan Bhandar, Nala No. 2, Morena
		68.	VRS Food Ltd, Morena
		69.	M/s Vishnu Dairy, Morena

Sl. No.	Name of selected District	Sl. No.	Name of FBOs
		70.	Shyam Dairy, Nainagarh Road, Morena
		71.	M/s Harishankar Sharma Dairy, Ganesh Hotel, Morena
		72.	M/s Govardhan Misthan Bhandar, Morena
		73.	M/s Mahesh Chand Pradeep Kumar, Markandeshwar Bazar, Morena
		74.	M/s Braj Sweets, Bariyal Chouraha, Morena
		75.	Bholenath Mava Bhandar, Mava Mandi, Morena
		76.	VITA Ice Cream, Jiwajiganj, Morena
		77.	Gupta Mawa Bhandar, Mahadev Naka, Morena
		78.	M/s Morena Dugdh and Misthan Bhandar, Morena
		79.	M/s Shri Krishna Mawa Bhandar, Mava Mandi, Morena
7.	Satna	80.	Nema Sweet Mart, City Kotwali, Satna
		81.	Ram Subash Mishra, Payasi Mishthan Bhandar, Satna
		82.	Bhalla Dairy Farm, Nimi Road, Satna
		83.	Bisen Agency, Mukhtiyar Nagar, Satna
		84.	Ankit Gupta, Uma Club and Resorts (Unit of Pushpa Foods Processing Pvt. Ltd.), Satna
		85.	Rakesh Kirana Store, Bazar, Birsinghpur, Satna
		86.	Sonu Dairy, Akhilesh Sahu, Hanuman Nagar, Near Char Mandir, Satna
		87.	Monu Dairy, Atmanand Shukla, Near Ayushman Hospital, Satna
		88.	Pure Milk Dairy, Rajendra Nagar, Satna
		89.	Parihar Hotel, Krishnapal Singh, Bus Stand, Satna
8.	Ujjain	90.	Raja Doodh Dairy, Mahidpur, Ujjain
		91.	Abhishek Yadav, Maa Narmada Dudh Dairy, Annapurna Nagar, Ujjain
		92.	Ghanshyam Bairagi/ Bairagi Hotel, Mahidpur Road, Ujjain
		93.	Rajendra Sweets, Abhay Kumar Jain, Nagda, Ujjain
		94.	Mukesh Patidar/ Shree Sawariya Dudh Dairy, Tarana, Ujjain
		95.	Restaurant OM Shanti, Pipli Naka, Ujjain
		96.	Dave Dugdhalay/ Laluram Dave, Rishi Nagar, Ujjain

Sl. No.	Name of selected District	Sl. No.	Name of FBOs
		97.	Vikram Singh/ Darbar Dudh Dairy, 13, Manchhama Colony, Ujjain
		98.	Ujjain Sahakri Dugdha Sangh Mydt, Ujjain
		99.	Kamal Giri/ Goswami Kirana, Ghatiya, Ujjain
		100.	Antar Singh Choudhary/ Ganesh Dudh Dairy, Ujjain
		101.	Rajendra Singh, Shri Sanvariya Dudh Dairy, Indira Nagar, Ujjain
* Sl. No. 18			FBO closed the shutter after seeing FSO and audit party
* Sl. No. 27			Shop found closed ( Stopped Business)
* Sl. No. 29			Shop found closed ( Shop owner expired)

**Appendix – 2.3**  
**(Reference: Paragraph 2.4.1, Page No. 20)**  
**Statement showing Food Safety Structure**

(Figures in number)

Structure Level	Name of Branch	Name of Post	Requirement as per FSSAI (For State)	New Post created	Old Post Sanctioned	Total Sanctioned by GoMP	Working Strength	Shortfall
State Level		Commissioner, Food Safety	1	0	0	0	0	1
		Special/ Additional Commissioner	1	0	0	0	0	1
	(1) Co-ordination/ IT/ Vigilance/ IEC/ Training, (2) Technical (3) Administration/ Accounts/ Establishment and (4) Legal	Dy. Commissioner	5	1	0	1	0	5
		Chief Administrative Officer	1	0	0	0	0	1
		Dy. Legal Advisor	1	0	0	0	0	1
		IT expert	1	0	0	0	0	1
		Accounts Officer	1	0	0	0	0	1
		Assistant Legal Advisor	1	0	3	3	0	1
		Steno	6	0	0	0	0	6
		Designated Officer	4	0	0	0	0	4
		Food Safety Officer	4	0	7	7	5	-1
		Senior Clerk	13	0	0	0	0	13
		Junior Clerk	13	0	0	0	0	13
		Peon	13	0	0	0	0	13
<b>Total</b>		<b>65</b>	<b>1</b>	<b>10</b>	<b>11</b>	<b>5</b>	<b>60</b>	

Structure Level	Name of Branch	Name of Post	Requirement as per FSSAI (For State)	New Post created	Old Post Sanctioned	Total Sanctioned by GoMP	Working Strength	Shortfall
			For 10 Divisions in MP	New Post created	Old Post Sanctioned	Total Sanctioned by GoMP	Working Strength	Shortfall
Divisional Level (For each division)		Assistant Commissioner	10	0	0	0	0	10
		Designated Officer	10	0	0	0	0	10
		Senior Food Safety Officer	10	0	0	0	0	10
		Food Safety Officer	10	0	0	0	0	10
		Steno	10	0	0	0	0	10
		Senior Clerk	10	0	0	0	0	10
		Junior Clerk	10	0	0	0	0	10
		Peon	20	0	0	0	0	0
<b>Total</b>			<b>90</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>90</b>
			For 52 Districts in MP	New Post created	Old Post Sanctioned	Total Sanctioned by GoMP	Working Strength	Shortfall
District Level (For each district)		Designated Officer	52	51	0	51	0	52
		Assistant Legal Advisor	52	0	0	0	0	52
		Senior Food Safety Officer	52	85	7	92	5	47
		Food Safety Officer	304	0	270	270	155	149

Structure Level	Name of Branch	Name of Post	Requirement as per FSSAI (For State)	New Post created	Old Post Sanctioned	Total Sanctioned by GoMP	Working Strength	Shortfall
		Senior Clerk	52	0	0	0	0	52
		Junior Clerk	52	0	0	0	0	52
		Peon	52	0	0	0	0	52
<b>Total</b>			<b>616</b>	<b>136</b>	<b>277</b>	<b>413</b>	<b>160</b>	<b>456</b>
<b>Grand Total</b>			<b>771</b>			<b>424</b>	<b>165</b>	<b>606</b>

Note:- 46 Sanctioned posts of Laboratory including 15 newly created posts and 09 working strength thereof has not been included.

(Source:- Departmental records)

**Appendix – 2.4**  
**(Reference: Paragraph 2.4.1, Page No. 20)**  
**Status of Sanctioned and working posts**

(Figures in number)

Sl. No.	Name of Post	Sanctioned post	Working Post	Vacant Post
1.	Public Analyst	3	0	3
2.	Sr. Food Inspector	2	1	1
3.	Chemical Chemist	1	0	1
4.	Public Analyst	1	1	0
5.	Assistant Public Analyst	1	1	0
6.	Sr. Chemist	3	1	2
7.	Assistant Public Prosecutor	3	0	3
8.	Food Inspector (High pay Scale)	7	5	2
9.	Food Inspector (Grade-II)	275	159	116
10.	Chemist Grade – I	1	0	1
11.	Asstt. Public Analyst/ Chemist Grade – II/ Asstt. Chemist	12	2	10
12.	Lab Assistant (Food)	9	4	5
<b>Total</b>		<b>318</b>	<b>174</b>	<b>144</b>
<b>New Sanctioned Post</b>				
13.	Dy. Commissioner	1	0	1
14.	Sr. Designated Officer	10	0	10
15.	Designated Officer	41	0	41
16.	Sr. Food Safety Officer (previous Food Inspector in high pay scale)	85	0	85
17.	Food Analyst	1	0	1
18.	Sr. Chemist	3	0	3
19.	Micro Biologist	2	0	2
20.	Asstt. Micro Biologist	2	0	2
21.	Chemist Grade – II	1	0	1
22.	Lab Technician	5	0	5
23.	Lab Assistant	1	0	1
<b>Total</b>		<b>152</b>	<b>0</b>	<b>152</b>
<b>Grand Total</b>		<b>470</b>	<b>174</b>	<b>296</b>

(Source: Departmental records)

### Appendix – 2.5

(Reference: Paragraph 2.4.3.4(iii), Page No. 24)

#### Details of departments to whom instructions were issued for license/ registration of FBOs

Sl. No.	Designation	Name of Department
1.	Principal Secretary	Commercial Tax Department, Government of Madhya Pradesh, Vallabh Bhawan, Bhopal
2.	Principal Secretary	School Education Department, Government of Madhya Pradesh, Vallabh Bhawan, Bhopal.
3.	Principal Secretary	Women and Child Development Department, Government of Madhya Pradesh, Vallabh Bhawan, Bhopal.
4.	Principal Secretary	Farmer Welfare and Agriculture Development Department, Government of Madhya Pradesh, Vallabh Bhawan, Bhopal.
5.	Principal Secretary	Co-operative Department, Government of Madhya Pradesh, Vallabh Bhawan, Bhopal.
6.	Principal Secretary	Horticulture and Food Processing Department, Government of Madhya Pradesh, Vallabh Bhawan, Bhopal.
7.	Principal Secretary	Public Health and Family Welfare Department, Government of Madhya Pradesh, Vallabh Bhawan, Bhopal.
8.	Principal Secretary	Jail Department, Government of Madhya Pradesh, Vallabh Bhawan, Bhopal.
9.	Principal Secretary	Home Department, Government of Madhya Pradesh, Vallabh Bhawan, Bhopal.
10.	Principal Secretary	Medical Education Department, Government of Madhya Pradesh, Vallabh Bhawan, Bhopal.
11.	Principal Secretary	Higher Education Department, Government of Madhya Pradesh, Vallabh Bhawan, Bhopal.
12.	Principal Secretary	Technical Education and Skill Development Department, Government of Madhya Pradesh, Vallabh Bhawan, Bhopal.
13.	Principal Secretary	Social Justice Department, Government of Madhya Pradesh, Vallabh Bhawan, Bhopal.
14.	Principal Secretary	Scheduled Cast Welfare Department, Government of Madhya Pradesh, Vallabh Bhawan, Bhopal.
15.	Managing Director	Food Civil Supplies Department, Madhya Pradesh
16.	Managing Director	Warehousing and Logistics Corporation, Madhya Pradesh.

(Source: Departmental records)

**Appendix - 2.6**

**(Reference: Paragraph 2.4.5.3, Page No. 33)**

**Statement showing details of district-wise and year-wise regulatory samples drawn and analysed**

Name of District	Year	No. of regulatory samples drawn and sent to food lab	No. of regulatory samples in which results received	No. of conforming regulatory samples	No. of non-conforming regulatory samples	No. of regulatory samples in which result not received
Bhopal	2014-15	329	329	277	52	0
	2015-16	529	528	455	73	1
	2016-17	291	291	260	31	0
	2017-18	395	395	322	73	0
	2018-19	348	348	302	46	0
	<b>Total</b>	<b>1,892</b>	<b>1,891</b>	<b>1,616</b>	<b>275</b>	<b>1</b>
Gwalior	2014-15	462	462	354	108	0
	2015-16	428	428	318	110	0
	2016-17	172	172	143	29	0
	2017-18	300	300	248	52	0
	2018-19	289	288	219	69	1
	<b>Total</b>	<b>1,651</b>	<b>1,650</b>	<b>1,282</b>	<b>368</b>	<b>1</b>
Hoshangabad	2014-15	315	315	270	45	0
	2015-16	176	176	148	28	0
	2016-17	125	125	106	19	0
	2017-18	167	167	130	37	0
	2018-19	190	189	139	50	1
	<b>Total</b>	<b>973</b>	<b>972</b>	<b>793</b>	<b>179</b>	<b>1</b>

Name of District	Year	No. of regulatory samples drawn and sent to food lab	No. of regulatory samples in which results received	No. of conforming regulatory samples	No. of non-conforming regulatory samples	No. of regulatory samples in which result not received
Indore	2014-15	681	681	517	164	0
	2015-16	1067	1066	881	185	1
	2016-17	346	346	259	87	0
	2017-18	526	518	410	108	8
	2018-19	498	496	377	119	2
	<b>Total</b>	<b>3,118</b>	<b>3,107</b>	<b>2,444</b>	<b>663</b>	<b>11</b>
Khargone	2014-15	186	186	141	45	0
	2015-16	126	126	99	27	0
	2016-17	86	86	77	9	0
	2017-18	89	89	67	22	0
	2018-19	101	100	70	30	1
	<b>Total</b>	<b>588</b>	<b>587</b>	<b>454</b>	<b>133</b>	<b>1</b>
Morena	2014-15	274	274	217	57	0
	2015-16	248	248	223	25	0
	2016-17	163	163	129	34	0
	2017-18	290	290	239	51	0
	2018-19	302	301	241	60	1
	<b>Total</b>	<b>1,277</b>	<b>1,276</b>	<b>1,049</b>	<b>227</b>	<b>1</b>

Name of District	Year	No. of regulatory samples drawn and sent to food lab	No. of regulatory samples in which results received	No. of conforming regulatory samples	No. of non-conforming regulatory samples	No. of regulatory samples in which result not received
Satna	2014-15	136	136	126	10	0
	2015-16	139	137	123	14	2
	2016-17	60	47	41	6	13
	2017-18	61	57	51	6	4
	2018-19	94	86	66	20	8
	<b>Total</b>	<b>490</b>	<b>463</b>	<b>407</b>	<b>56</b>	<b>27</b>
Ujjain	2014-15	262	256	222	34	6
	2015-16	382	371	330	41	11
	2016-17	240	236	185	51	4
	2017-18	349	349	304	45	0
	2018-19	283	282	236	46	1
	<b>Total</b>	<b>1,516</b>	<b>1,494</b>	<b>1,277</b>	<b>217</b>	<b>22</b>
<b>Grand Total</b>		<b>11,505</b>	<b>11,440</b>	<b>9,322</b>	<b>2,118</b>	<b>65</b>

(Source: Departmental records)

## Appendix - 2.7

(Reference: Paragraph 2.4.5.3, Page No. 34)

## Statement showing Target and Achievement of regulatory samples for FSO

Name of District	Year	Target for regulatory samples	Achievement of regulatory samples	Shortfall
Bhopal	2016-17	432	291	-141
	2017-18	432	395	-37
	2018-19	432	348	-84
	<b>Total</b>	<b>1,296</b>	<b>1,034</b>	<b>-262</b>
Gwalior	2016-17	240	172	-68
	2017-18	288	300	12
	2018-19	288	289	1
	<b>Total</b>	<b>816</b>	<b>761</b>	<b>-55</b>
Hoshangabad	2016-17	144	125	-19
	2017-18	144	167	23
	2018-19	144	190	46
	<b>Total</b>	<b>432</b>	<b>482</b>	<b>50</b>
Indore	2016-17	528	346	-182
	2017-18	528	526	-2
	2018-19	576	498	-78
	<b>Total</b>	<b>1,632</b>	<b>1,370</b>	<b>-262</b>
Khargone	2016-17	96	86	-10
	2017-18	96	89	-7
	2018-19	96	101	5
	<b>Total</b>	<b>288</b>	<b>276</b>	<b>-12</b>
Morena	2016-17	160	163	3
	2017-18	204	290	86
	2018-19	192	302	110
	<b>Total</b>	<b>556</b>	<b>755</b>	<b>199</b>
Satna	2016-17	144	60	-84
	2017-18	144	61	-83
	2018-19	144	94	-50
	<b>Total</b>	<b>432</b>	<b>215</b>	<b>-217</b>

Name of District	Year	Target for regulatory samples	Achievement of regulatory samples	Shortfall
Ujjain	2016-17	336	240	-96
	2017-18	336	349	13
	2018-19	336	283	-53
	<b>Total</b>	<b>1,008</b>	<b>872</b>	<b>-136</b>
<b>Grand Total</b>		<b>6,460</b>	<b>5,765</b>	<b>-695</b>

(Source: Departmental records)

## Appendix - 2.8

(Reference: Paragraph 2.4.5.3, Page No. 34)

## Statement showing Target and Achievement of surveillance samples for FSO

Name of District	Year	Target for Surveillance samples	Achievement of surveillance samples	Shortfall
Bhopal	2016-17	864	164	-700
	2017-18	864	21	-843
	2018-19	864	28	-836
	<b>Total</b>	<b>2,592</b>	<b>213</b>	<b>-2,379</b>
Gwalior	2016-17	480	89	-391
	2017-18	576	13	-563
	2018-19	576	14	-562
	<b>Total</b>	<b>1,632</b>	<b>116</b>	<b>-1,516</b>
Hoshangabad	2016-17	288	125	-163
	2017-18	288	220	-68
	2018-19	288	116	-172
	<b>Total</b>	<b>864</b>	<b>461</b>	<b>-403</b>
Indore	2016-17	1056	1078	22
	2017-18	1056	877	-179
	2018-19	1152	820	-332
	<b>Total</b>	<b>3,264</b>	<b>2,775</b>	<b>-489</b>
Khargone	2016-17	192	222	30
	2017-18	192	174	-18
	2018-19	192	110	-82
	<b>Total</b>	<b>576</b>	<b>506</b>	<b>-70</b>
Morena	2016-17	320	199	-121
	2017-18	408	166	-242
	2018-19	384	50	-334
	<b>Total</b>	<b>1,112</b>	<b>415</b>	<b>-697</b>
Satna	2016-17	288	30	-258
	2017-18	288	0	-288
	2018-19	288	0	-288
	<b>Total</b>	<b>864</b>	<b>30</b>	<b>-834</b>

Name of District	Year	Target for Surveillance samples	Achievement of surveillance samples	Shortfall
Ujjain	2016-17	672	81	-591
	2017-18	672	185	-487
	2018-19	672	9	-663
	<b>Total</b>	<b>2,016</b>	<b>275</b>	<b>-1,741</b>
<b>Grand Total</b>		<b>12,920</b>	<b>4,791</b>	<b>-8,129</b>

(Source: Departmental records)

## Appendix- 2.9

(Reference: Paragraph 2.4.5.5, Page No. 37)

Statement showing the details of district-wise and year-wise surveillance samples drawn and analysed

Name of District	Year	No. of Surveillance Samples drawn and sent to food lab	No. of Surveillance Samples in which result received	No. of conforming surveillance sample	No. of non-conforming surveillance sample	No. of surveillance samples in which result not received
Bhopal	2014-15	107	NA	NA	NA	NA
	2015-16	93	NA	NA	NA	NA
	2016-17	164	NA	NA	NA	NA
	2017-18	21	NA	NA	NA	NA
	2018-19	28	NA	NA	NA	NA
	<b>Total</b>	<b>413</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Gwalior	2014-15	122	0	0	0	122
	2015-16	18	7	7	0	11
	2016-17	89	0	0	0	89
	2017-18	13	0	0	0	13
	2018-19	14	0	0	0	14
	<b>Total</b>	<b>256</b>	<b>7</b>	<b>7</b>	<b>0</b>	<b>249</b>
Hoshangabad	2014-15	0	0	0	0	0
	2015-16	0	0	0	0	0
	2016-17	125	35	31	4	90
	2017-18	220	26	24	2	194
	2018-19	116	0	0	0	116
	<b>Total</b>	<b>461</b>	<b>61</b>	<b>55</b>	<b>6</b>	<b>400</b>

Name of District	Year	No. of Surveillance Samples drawn and sent to food lab	No. of Surveillance Samples in which result received	No. of conforming surveillance sample	No. of non-conforming surveillance sample	No. of surveillance samples in which result not received
Indore	2014-15	105	105	104	1	0
	2015-16	188	188	182	6	0
	2016-17	1078	333	326	7	745
	2017-18	877	0	0	0	877
	2018-19	820	35	28	7	785
	<b>Total</b>	<b>3,068</b>	<b>661</b>	<b>640</b>	<b>21</b>	<b>2,407</b>
Khargone	2014-15	109	100	100	0	9
	2015-16	0	0	0	0	0
	2016-17	222	41	30	11	181
	2017-18	174	3	3	0	171
	2018-19	110	0	0	0	110
	<b>Total</b>	<b>615</b>	<b>144</b>	<b>133</b>	<b>11</b>	<b>471</b>
Morena	2014-15	39	39	39	0	0
	2015-16	77	73	69	4	4
	2016-17	199	76	66	10	123
	2017-18	166	0	0	0	166
	2018-19	50	0	0	0	50
	<b>Total</b>	<b>531</b>	<b>188</b>	<b>174</b>	<b>14</b>	<b>343</b>
Satna	2014-15	0	0	0	0	0
	2015-16	9	7	7	0	2
	2016-17	30	14	13	1	16

Name of District	Year	No. of Surveillance Samples drawn and sent to food lab	No. of Surveillance Samples in which result received	No. of conforming surveillance sample	No. of non-conforming surveillance sample	No. of surveillance samples in which result not received
	2017-18	0	0	0	0	0
	2018-19	0	0	0	0	0
	<b>Total</b>	<b>39</b>	<b>21</b>	<b>20</b>	<b>1</b>	<b>18</b>
Ujjain	2014-15	30	20	20	0	10
	2015-16	33	32	32	0	1
	2016-17	81	44	44	0	37
	2017-18	185	0	0	0	185
	2018-19	9	0	0	0	9
	<b>Total</b>	<b>338</b>	<b>96</b>	<b>96</b>	<b>0</b>	<b>242</b>
<b>Grand Total</b>		<b>5,721</b>	<b>1,178</b>	<b>1,125</b>	<b>53</b>	<b>4,130</b>

(Source: Departmental records)

**Appendix - 2.10**

(Reference: Paragraph 2.4.5.7, Page No. 38)

**Statement showing details of drawal and analysis of milk and milk product samples**

Name of District	Year	Total No. of regulatory samples drawn	No. of milk and milk products samples drawn	No. of milk & milk products samples Analysed	No. of non-conforming samples of milk & milk products	Details of non-conforming samples			
						No. of Sub-standard milk & milk products	No. of adulterated milk & milk products	No. of unsafe milk & milk products	No. of Mis-branded milk & milk products
Bhopal	2014-15	329	107	107	31	30	0	0	1
	2015-16	529	168	168	29	28	0	0	1
	2016-17	291	43	43	4	4	0	0	0
	2017-18	395	91	91	21	16	0	0	5
	2018-19	348	76	76	8	6	0	0	2
	<b>Total</b>	<b>1,892</b>	<b>485</b>	<b>485</b>	<b>93</b>	<b>84</b>	<b>0</b>	<b>0</b>	<b>9</b>
Gwalior	2014-15	462	207	207	61	56	0	0	5
	2015-16	428	207	207	54	32	0	1	21
	2016-17	172	89	89	11	9	0	0	2
	2017-18	300	169	169	28	24	0	0	4
	2018-19	289	148	148	49	39	0	1	9
	<b>Total</b>	<b>1,651</b>	<b>820</b>	<b>820</b>	<b>203</b>	<b>160</b>	<b>0</b>	<b>2</b>	<b>41</b>
Hoshangabad	2014-15	315	113	113	13	12	0	0	1
	2015-16	176	64	64	13	9	0	0	4
	2016-17	125	37	37	6	4	0	0	2

Name of District	Year	Total No. of regulatory samples drawn	No. of milk and milk products samples drawn	No. of milk & milk products samples Analysed	No. of non-conforming samples of milk & milk products	Details of non-conforming samples			
						No. of Sub-standard milk & milk products	No. of adulterated milk & milk products	No. of unsafe milk & milk products	No. of Mis-branded milk & milk products
	2017-18	167	55	55	21	15	0	0	6
	2018-19	190	66	66	16	13	0	0	3
	<b>Total</b>	<b>973</b>	<b>335</b>	<b>335</b>	<b>69</b>	<b>53</b>	<b>0</b>	<b>0</b>	<b>16</b>
Indore	2014-15	681	176	176	38	35	0	0	3
	2015-16	1,067	311	311	60	55	0	0	5
	2016-17	346	58	58	7	7	0	0	0
	2017-18	526	148	148	38	34	0	0	4
	2018-19	498	231	231	65	53	0	0	12
	<b>Total</b>	<b>3,118</b>	<b>924</b>	<b>924</b>	<b>208</b>	<b>184</b>	<b>0</b>	<b>0</b>	<b>24</b>
Khargone	2014-15	186	82	82	22	0	0	0	0
	2015-16	126	48	48	8	0	0	0	0
	2016-17	86	20	20	0	0	0	0	0
	2017-18	89	26	26	5	3	0	0	2
	2018-19	101	40	40	15	14	0	0	1
	<b>Total</b>	<b>588</b>	<b>216</b>	<b>216</b>	<b>50</b>	<b>17</b>	<b>0</b>	<b>0</b>	<b>3</b>
Morena	2014-15	274	167	167	30	23	2	1	4
	2015-16	248	111	111	7	6	0	0	1
	2016-17	163	97	97	13	12	1	0	0

Name of District	Year	Total No. of regulatory samples drawn	No. of milk and milk products samples drawn	No. of milk & milk products samples Analysed	No. of non-conforming samples of milk & milk products	Details of non-conforming samples			
						No. of Sub-standard milk & milk products	No. of adulterated milk & milk products	No. of unsafe milk & milk products	No. of Mis-branded milk & milk products
	2017-18	290	159	159	24	22	0	2	0
	2018-19	302	132	132	23	16	2	3	2
	<b>Total</b>	<b>1,277</b>	<b>666</b>	<b>666</b>	<b>97</b>	<b>79</b>	<b>5</b>	<b>6</b>	<b>7</b>
Satna	2014-15	136	52	52	6	6	0	0	0
	2015-16	139	58	58	4	3	0	0	1
	2016-17	60	18	14	1	1	0	0	0
	2017-18	61	22	21	4	3	0	0	1
	2018-19	94	45	41	9	7	0	0	2
	<b>Total</b>	<b>490</b>	<b>195</b>	<b>186</b>	<b>24</b>	<b>20</b>	<b>0</b>	<b>0</b>	<b>4</b>
Ujjain	2014-15	262	91	91	14	13	0	0	1
	2015-16	382	128	128	7	6	0	0	1
	2016-17	240	93	93	23	22	0	0	1
	2017-18	349	135	135	24	22	0	0	2
	2018-19	283	116	116	23	23	0	0	0
	<b>Total</b>	<b>1,516</b>	<b>563</b>	<b>563</b>	<b>91</b>	<b>86</b>	<b>0</b>	<b>0</b>	<b>5</b>
<b>Grand Total</b>		<b>11,505</b>	<b>4,204</b>	<b>4,195</b>	<b>835</b>	<b>683</b>	<b>5</b>	<b>8</b>	<b>109</b>

(Source: Departmental records)

## Appendix-2.11

(Reference: Paragraph 2.4.5.7(iii), Page No. 41)

## Statement showing the details of samples taken during festivals

Year	Name of festivals	Period of samples	No. of Milk/ milk products samples drawn district-wise (name of districts)								Total
			Gwalior	Bhopal	Satna	Hoshangabad	Ujjain	Indore	Khargone	Morena	
2014-15	<i>Dussehra</i>	22 September to 07 October	15	3	0	6	3	13	1	23	64
	<i>Diwali</i>	13 October to 28 October	15	15	7	12	15	9	21	14	108
	<i>Holi</i>	24 February to 11 March	12	10	0	5	3	5	3	8	46
	<b>Total</b>		<b>42</b>	<b>28</b>	<b>7</b>	<b>23</b>	<b>21</b>	<b>27</b>	<b>25</b>	<b>45</b>	<b>218</b>
2015-16	<i>Dussehra</i>	12 October to 27 October	8	15	3	0	8	18	0	14	66
	<i>Diwali</i>	01 November to 16 November	33	22	13	10	23	22	11	20	154
	<i>Holi</i>	14 March to 29 March	12	14	9	8	20	16	0	16	95
	<b>Total</b>		<b>53</b>	<b>51</b>	<b>25</b>	<b>18</b>	<b>51</b>	<b>56</b>	<b>11</b>	<b>50</b>	<b>315</b>
2016-17	<i>Dussehra</i>	10 October to 16 October	7	0	0	0	2	1	0	10	20
	<i>Diwali</i>	20 October to 04 November	13	0	1	3	0	0	11	2	30
	<i>Holi</i>	03 March to 18 March	5	2	4	16	7	11	0	20	65
	<b>Total</b>		<b>25</b>	<b>2</b>	<b>5</b>	<b>19</b>	<b>9</b>	<b>12</b>	<b>11</b>	<b>32</b>	<b>115</b>
2017-18	<i>Dussehra</i>	20 September to 05 October	7	1	0	0	9	11	2	8	38
	<i>Diwali</i>	09 October to 24 October	24	25	4	13	18	12	13	22	131
	<i>Holi</i>	20 February to 07 March	24	8	2	6	7	7	0	10	64
	<b>Total</b>		<b>55</b>	<b>34</b>	<b>6</b>	<b>19</b>	<b>34</b>	<b>30</b>	<b>15</b>	<b>40</b>	<b>233</b>

Year	Name of festivals	Period of samples	No. of Milk/ milk products samples drawn district-wise (name of districts)								Total
			Gwalior	Bhopal	Satna	Hoshangabad	Ujjain	Indore	Khargone	Morena	
<b>2018-19</b>	<i>Dussehra</i>	09 October to 24 October	16	6	1	5	8	20	0	22	78
	<i>Diwali</i>	28 October to 12 November	19	14	5	16	4	26	10	0	94
	<i>Holi</i>	11 March to 26 March	31	10	10	4	20	29	1	0	105
	<b>Total</b>		<b>66</b>	<b>30</b>	<b>16</b>	<b>25</b>	<b>32</b>	<b>75</b>	<b>11</b>	<b>22</b>	<b>277</b>
<b>Grand Total</b>			<b>241</b>	<b>145</b>	<b>59</b>	<b>104</b>	<b>147</b>	<b>200</b>	<b>73</b>	<b>189</b>	<b>1,158</b>

(Source: Departmental records)

## Appendix – 2.12

(Reference: Paragraph 2.4.5.8, Page No. 41)

## Statement showing details of Holy places and Religious fair covered in audit

Sl. No.	Name of District	Holy Places	Religious fair in prominent places
1.	Hoshangabad	<i>Chauragarh Pachmarhi</i>	<i>Chauragarh Shivratri Mela, Chauragarh Pachmarhi</i>
		<i>Sethani Ghat (on the bank of river Narmada)</i>	<i>Ramji Baba Mela, Gupta Ground Hoshangabad</i>
			<i>Bandrabhan Mela, Village Bandrabhan, Tehsil Hoshangabad</i>
2.	Indore	<i>Maa Bijasani Temple, Indore</i>	<i>Ganesh utsav and Anant Chaturthi Mela Khajrana Ganesh utsav Indore</i>
3.	Khargone	Various Temple/ historical places	<i>Maheshwar Mela, Tehsil Maheshwar</i>
4.	Morena	<i>Shani Temple, Shanichara</i>	<i>Karahdham Mela</i>
5.	Satna	<i>Maa Sharda Temple, Maihar</i>	<i>Maa Sharda Navratri Mela, Sharda Temple Maihar</i>
6.	Ujjain	<i>Kaal Bhairav</i>	<i>Mahakaal Savari</i>
		<i>Mahakaal</i>	
		<i>Harsiddhi Devi Temple</i>	

(Source: Religious Place and Mela Authority, Bhopal)

**Appendix - 2.13**  
**(Reference: Paragraph 2.5.1, Page No. 43)**  
**Status of Prosecution Cases**

Name of District	Year	Total no. of cases initiated in ADM court	No. of cases decided by ADM	No. of cases not decided	No. of appeal cases in D&J court	No. of cases decided by D&J court	No. of pending cases in different court			No. of total pending cases in different courts	No. of cases finalized
							D&J court	ADM court	High court		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Bhopal	2014-15	33	33	0	0	0	0	0	0	0	33
	2015-16	50	49	1	0	0	0	1	0	1	49
	2016-17	41	41	0	6	4	2	0	0	2	39
	2017-18	28	19	9	6	4	2	9	0	11	17
	2018-19	56	37	19	11	8	3	19	0	22	34
	<b>Total</b>	<b>208</b>	<b>179</b>	<b>29</b>	<b>23</b>	<b>16</b>	<b>7</b>	<b>29</b>	<b>0</b>	<b>36</b>	<b>172</b>
Gwalior	2014-15	67	67	0	27	17	10	4	1	15	52
	2015-16	78	77	1	30	23	7	1	1	9	69
	2016-17	58	57	1	21	7	14	1	2	17	41
	2017-18	10	10	0	3	1	2	0	0	2	8
	2018-19	51	39	12	27	5	22	12	0	34	17
	<b>Total</b>	<b>264</b>	<b>250</b>	<b>14</b>	<b>108</b>	<b>53</b>	<b>55</b>	<b>18</b>	<b>4</b>	<b>77</b>	<b>187</b>
Hoshangabad	2014-15	30	10	20	1	0	1	20	0	21	9

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	2015-16	28	12	16	0	0	0	16	0	16	12
	2016-17	25	13	12	0	0	0	12	0	12	13
	2017-18	32	20	12	1	0	1	12	0	13	19
	2018-19	86	27	59	0	0	0	59	0	59	27
	<b>Total</b>	<b>201</b>	<b>82</b>	<b>119</b>	<b>2</b>	<b>0</b>	<b>2</b>	<b>119</b>	<b>0</b>	<b>121</b>	<b>80</b>
Indore	2014-15	110	110	0	2	0	2	0	0	2	108
	2015-16	169	168	1	1	0	1	1	0	2	167
	2016-17	112	112	0	0	0	0	0	0	0	112
	2017-18	41	31	10	0	0	0	10	0	10	31
	2018-19	154	119	35	1	0	1	35	0	36	118
	<b>Total</b>	<b>586</b>	<b>540</b>	<b>46</b>	<b>4</b>	<b>0</b>	<b>4</b>	<b>46</b>	<b>0</b>	<b>50</b>	<b>536</b>
Khargone	2014-15	30	30	0	3	1	2	1	0	3	27
	2015-16	31	31	0	1	0	1	0	0	1	30
	2016-17	7	7	0	4	0	4	0	0	4	3
	2017-18	13	13	0	2	0	2	0	0	2	11
	2018-19	24	24	0	5	0	5	0	0	5	19
	<b>Total</b>	<b>105</b>	<b>105</b>	<b>0</b>	<b>15</b>	<b>1</b>	<b>14</b>	<b>1</b>	<b>0</b>	<b>15</b>	<b>90</b>
Morena	2014-15	42	42	0	7	2	5	0	0	5	37
	2015-16	17	17	0	2	0	2	0	0	2	15

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	2016-17	14	13	1	5	0	5	1	0	6	8
	2017-18	13	6	7	2	0	2	7	0	9	4
	2018-19	37	4	33	2	0	2	33	0	35	2
	<b>Total</b>	<b>123</b>	<b>82</b>	<b>41</b>	<b>18</b>	<b>2</b>	<b>16</b>	<b>41</b>	<b>0</b>	<b>57</b>	<b>66</b>
Satna	2014-15	3	2	1	0	0	0	1	0	1	2
	2015-16	11	6	5	0	0	0	5	0	5	6
	2016-17	13	10	3	0	0	0	3	1	4	9
	2017-18	4	4	0	0	0	0	0	0	0	4
	2018-19	19	14	5	0	0	0	5	0	5	14
	<b>Total</b>	<b>50</b>	<b>36</b>	<b>14</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14</b>	<b>1</b>	<b>15</b>	<b>35</b>
Ujjain	2014-15	60	53	7	3	0	3	7	0	10	50
	2015-16	34	32	2	2	1	1	2	0	3	31
	2016-17	41	38	3	3	0	3	3	0	6	35
	2017-18	37	29	8	1	0	1	8	0	9	28
	2018-19	50	42	8	0	0	0	8	0	8	42
	<b>Total</b>	<b>222</b>	<b>194</b>	<b>28</b>	<b>9</b>	<b>1</b>	<b>8</b>	<b>28</b>	<b>0</b>	<b>36</b>	<b>186</b>
<b>Grand Total</b>		<b>1,759</b>	<b>1,468</b>	<b>291</b>	<b>179</b>	<b>73</b>	<b>106</b>	<b>296</b>	<b>5</b>	<b>407</b>	<b>1,352</b>

(Source: Department records and information furnished by ADM)

## Appendix - 2.14

(Reference: Paragraph 2.5.3, Page No. 46)

## Statement showing details of penalty imposed, recovered and outstanding

Name of District	Year	Penalty imposed on finalized cases		Penalty recovered/ collected		Outstanding penalty	
		No. of Cases	Amount (in ₹)	No. of Cases	Amount (in ₹)	No. of Cases	Amount (in ₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Bhopal	2014-15	33	12,40,000	8	1,65,000	25	10,75,000
	2015-16	49	21,97,000	22	8,00,000	27	13,97,000
	2016-17	41	18,62,000	15	5,32,000	26	13,30,000
	2017-18	19	17,40,000	5	2,35,000	14	15,05,000
	2018-19	37	12,19,000	11	2,51,000	26	9,68,000
	<b>Total</b>	<b>179</b>	<b>82,58,000</b>	<b>61</b>	<b>19,83,000</b>	<b>118</b>	<b>62,75,000</b>
Gwalior	2014-15	51	21,40,000	18	3,82,000	33	17,58,000
	2015-16	67	26,20,000	24	7,25,000	43	18,95,000
	2016-17	41	20,45,000	18	2,31,000	23	18,14,000
	2017-18	8	3,15,000	2	45,000	6	2,70,000
	2018-19	17	24,55,000	4	40,000	13	24,15,000
	<b>Total</b>	<b>184</b>	<b>95,75,000</b>	<b>66</b>	<b>14,23,000</b>	<b>118</b>	<b>81,52,000</b>
Hoshangabad	2014-15	9	1,06,000	8	1,01,000	1	5,000
	2015-16	12	1,82,000	9	1,67,000	3	15,000
	2016-17	13	2,24,000	6	69,000	7	1,55,000
	2017-18	19	1,18,000	11	82,000	8	36,000
	2018-19	27	2,44,500	14	1,76,000	13	68,500
	<b>Total</b>	<b>80</b>	<b>8,74,500</b>	<b>48</b>	<b>5,95,000</b>	<b>32</b>	<b>2,79,500</b>
Indore	2014-15	110	30,90,000	88	25,27,500	22	5,62,500
	2015-16	167	53,90,000	112	36,82,500	55	17,07,500
	2016-17	101	26,00,000	71	16,90,000	30	9,10,000
	2017-18	31	9,65,000	14	4,30,000	17	5,35,000
	2018-19	118	87,97,500	36	14,12,000	82	73,85,500
	<b>Total</b>	<b>527</b>	<b>2,08,42,500</b>	<b>321</b>	<b>97,42,000</b>	<b>206</b>	<b>1,11,00,500</b>
Khargone	2014-15	26	2,52,500	24	1,72,500	2	80,000
	2015-16	30	3,47,000	27	2,92,000	3	55,000

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	2016-17	2	3,25,000	1	25,000	1	3,00,000
	2017-18	11	5,80,000	8	4,05,000	3	1,75,000
	2018-19	19	9,05,000	11	3,85,000	8	5,20,000
	<b>Total</b>	<b>88</b>	<b>24,09,500</b>	<b>71</b>	<b>12,79,500</b>	<b>17</b>	<b>11,30,000</b>
Morena	2014-15	35	15,09,000	7	37,000	28	14,72,000
	2015-16	15	1,23,000	1	5,000	14	1,18,000
	2016-17	8	14,00,000	1	50,000	7	13,50,000
	2017-18	3	7,25,000	0	0	3	7,25,000
	2018-19	2	6,50,000	0	0	2	6,50,000
	<b>Total</b>	<b>63</b>	<b>44,07,000</b>	<b>9</b>	<b>92,000</b>	<b>54</b>	<b>43,15,000</b>
Satna	2014-15	2	20,000	2	15,000	0	5,000
	2015-16	6	37,000	4	17,000	2	20,000
	2016-17	9	60,000	8	50,000	1	10,000
	2017-18	4	40,000	3	15,000	1	25,000
	2018-19	14	1,48,000	14	1,48,000	0	0
	<b>Total</b>	<b>35</b>	<b>3,05,000</b>	<b>31</b>	<b>2,45,000</b>	<b>4</b>	<b>60,000</b>
Ujjain	2014-15	49	32,05,000	37	23,60,000	12	8,45,000
	2015-16	30	11,63,500	14	4,79,500	16	6,84,000
	2016-17	31	11,59,000	18	5,63,500	13	6,95,500
	2017-18	26	12,85,000	7	1,40,000	19	11,45,000
	2018-19	42	18,08,000	3	75,000	39	17,33,000
	<b>Total</b>	<b>178</b>	<b>86,20,500</b>	<b>79</b>	<b>36,18,000</b>	<b>99</b>	<b>51,02,500</b>
<b>Grand Total</b>		<b>1,334</b>	<b>5,52,92,000</b>	<b>686</b>	<b>1,89,77,500</b>	<b>648</b>	<b>3,64,14,500</b>

(Source: Departmental records and information furnished by ADM)

## Appendix-3.1.1

(Reference: Paragraph 3.1.6, Page No. 52 and Paragraph 3.1.7.1 Page No. 53)

## Statement showing Need Assessment for creation of sports facilities

Sl. No.	District	Requisition sent by/need arises by	Request sent for preparing estimate by	Estimate prepared and work executed by	Name of work	Total expenditure incurred (₹ in lakh)
1	2	3	4	5	6	7
1.	Damoh	CM of MP	DSO Damoh	PIU	Construction of Stadium at Tendukhera	40.68
2.		CM of MP	DSO Damoh	PIU	Construction of Mini Stadium at Batiagarh	94.82
3.		Directorate, Sports and Youth Welfare Officer, Bhopal	Director, DSYW, MP	PIU	Construction of Mini Stadium at Hatta	43.29
4.		Directorate, Sports and Youth Welfare Officer, Bhopal	DSO Damoh	PIU	Construction of Sports Training Centre at Damoh	92.77
5.		Directorate, Sports and Youth Welfare Officer, Bhopal	Director, DSYW, MP	PIU	Hockey Astroturf Civil Work at Damoh	159.19
6.	Hoshangabad	DSO, Hoshangabad	DSO, Hoshangabad	PIU	Construction of Hockey Stadium Hoshangabad	154.34
7.		CM of MP	Director, DSYW, MP	PIU	Construction of Stadium at Itarsi	630.47
8.	Jabalpur	DSO, Jabalpur	DSO Jabalpur	PWD, PIU Jabalpur	Sports Centre, Ranjhi, Jabalpur	154.58
9.		DSO, Jabalpur	DSO Jabalpur	PWD, PIU Jabalpur	Boundary wall, Main Gate, Guard Room work in Ranital Sports Campus, Jabalpur	156.67
10.		DSO, Jabalpur	DSO Jabalpur	PWD, PIU Jabalpur	Synthetic Hockey Surface	477.22
11.		DSO, Jabalpur	DSO Jabalpur	PWD, PIU Jabalpur	Mini Stadium, Gokulpur, Jabalpur	50.46

Sl. No.	District	Requisition sent by/need arises by	Request sent for preparing estimate by	Estimate prepared and work executed by	Name of work	Total expenditure incurred (₹ in lakh)
1	2	3	4	5	6	7
12.	Mandsaur	DSO, Mandsaur	DSO, Mandsaur	PIU	Construction of public stand with stage, fencing around field, boundary wall, pump room, Gym and Sports Office & electric work at Mandsaur	176.33
13.	Narsinghpur	CM of MP	DSO, Narsinghpur	Div. Project Engineer PWD, PIU, Chhindwara	Mini Stadium, Kareli	54.60
14.		CM of MP	DSO, Narsinghpur	Div. Project Engineer PWD, PIU, Chhindwara	Mini Stadium, Gotegaon	88.42
15.	Shivpuri	DSYW		PIU, Gwalior	Hockey Astro turf	142.81
16.		DSO, Shivpuri		PIU, Gwalior	Indoor Hall, Shivpuri	59.30
17.		DSO, Shivpuri		PIU, Gwalior	Indoor Hall Stadium Kolaras	53.82
18.		DSO, Shivpuri		PIU, Gwalior	Indoor Hall Bairadh	83.69
19.		Director, Sports and Youth Welfare, Bhopal		LUN, Gwalior	Boundary Wall, Stadium, Shivpuri	207.63
20.	Bhopal	On the recommendation of Shri Mansher Singh, Technical Advisor, State Shooting Academy, MP	Dy. Director, DSYW	LUN	Construction of Bullet protection wall near road at State Shooting Academy at Gora Gram, Bhopal	92.10
21.		DSYW	Dy. Director, DSYW	LUN	Construction of Sports Medicine Centre, at T. T. Nagar Stadium, Bhopal	118.96
22.		DSYW	Director, DSYW, MP	LUN	Construction of Jetty at MP State Water Sports Academy, Bhopal	57.95

Sl. No.	District	Requisition sent by/need arises by	Request sent for preparing estimate by	Estimate prepared and work executed by	Name of work	Total expenditure incurred (₹ in lakh)
1	2	3	4	5	6	7
23.		DSYW	Z.U.Shekh, Dy. Secretary, DSYW	PIU	Construction of 10M shooting range at State Shooting Academy, MP	796.45
24.		DSYW	Z.U.Shekh, Dy. Secretary, DSYW	PIU	Construction of Utility Building, at Shooting Academy, Bhopal, MP	279.07
25.		DSYW	Deputy Director, DSYW	CPA	Paint, polish tiles work at T.T. Nagar Stadium	2.98
26.		Capt. Bhagirath, Technical Advisor and chief coach, Equestrian Academy		CPA	Track for Equestrian academy	2.59
27.		DSYW	Deputy Director, DSYW	CPA	Equestrian Academy, Cross country Water Jump	3.74
28.		District Sports and Youth Welfare Officer, Bhopal	Deputy Director, DSYW	CPA	Pavallion repair work, painting and purchase of Pitch cover of Ankur <i>Khel Maidan</i> Bhopal	3.46
29.		District Sports and Youth Welfare Officer, Bhopal	Dy. Director, DSYW	CPA	repair work of boundary, painting old campion cricket ground	2.49
30.		DSYW	Dy. Director, DSYW	CPA	Floor leveling at multipurpose hall at T. T. Nagar stadium, Bhopal	2.70
31.		Administrator, T. T. Nagar Stadium Bhopal	Dy. Director, DSYW	CPA	Renovation & Upgradation of toilets Room No. 1&2 in Sr. Hostel T.T. Nagar, Bhopal	13.71
32.		DSYW	Dy. Director, DSYW	CPA	Renovation & Upgradation of toilets Room No. 03 in Sr. Hostel T.T. Nagar, Bhopal	7.31

Sl. No.	District	Requisition sent by/need arises by	Request sent for preparing estimate by	Estimate prepared and work executed by	Name of work	Total expenditure incurred (₹ in lakh)
1	2	3	4	5	6	7
33.		Assistant Director, DSYW	Dy. Director, DSYW	CPA	Distempering and painting in kitchen at Quarter of Manager at T.T. Nagar stadium Bhopal	0.89
34.		DSYW	Dy. Director, DSYW	CPA	Change of Wooden Panel and Fixing Mirror, Painting works equestrian academy Bhopal	1.89
35.		DSYW	Dy. Director, DSYW	CPA	Distempering, Painting and change of toilet Equestrian Academy Bhopal	4.40
36.		DSYW	Dy. Director, DSYW	CPA	Construction of Platform & Ramp for horse Loading & Unloading at Camp area at equestrian Academy, Bhopal	1.89
37.		DSYW		CPA	Change of damaged floor and vanishing blind in V.I.P. lounge at equestrian academy Bhopal	3.02
38.		DSYW	Dy. Director, DSYW	CPA	Maintenance and polishing of wood work for 25 metre Shooting range	9.24
39.		DSYW	Dy. Director, DSYW	CPA	Construction of drain and culvert to clear rain water system at T.T. Nagar stadium, Bhopal	7.94
40.		DSYW	Dy. Director, DSYW	CPA	Renovation work of bathroom and Karate Hall at T.T. Nagar	21.55
41.		DSYW	Dy. Director, DSYW	CPA	Electric work for bathroom, Hall & Gallery and karate Hall at T.T. Nagar	11.16

Sl. No.	District	Requisition sent by/need arises by	Request sent for preparing estimate by	Estimate prepared and work executed by	Name of work	Total expenditure incurred (₹ in lakh)
1	2	3	4	5	6	7
42.		District Sports and Youth Welfare Officer, Bhopal	Dy. Director, DSYW	CPA	Construction work of Chain ling Fencing , renovation of toilet at Bab-E-Ali stadium , Bhopal	8.96
43.		District Sports and Youth Welfare Officer, Bhopal	Dy. Director, DSYW	CPA	Construction work External Distempering and Synthetic Enamel work at Bab-E-Ali Stadium , Bhopal	4.29
44.		DSYW	DSYW	CPA	Hostel constructions works in M.P. State Shooting Academy, Bhopal	669.97
						<b>5,049.80</b>

**Appendix-3.1.2**

(Reference: Paragraph 3.1.7.2, Page No. 54)

**Statement showing nature of Sports Infrastructure available in the State**

Sl. No.	District	Sports Complex	Mini Stadium	Indoor Hall	Sports Training Centre	Play-grounds	No. of Sports infrastructure
1.	Sagar	2	1	2	7	0	12
2.	Damoh	1	3	0	1	1	6
3.	Panna	1	2	1	0	0	4
4.	Chhatarpur	0	0	0	1	0	1
5.	Jabalpur	2	1	1	0	2	6
6.	Katni	0	1	1	1	0	3
7.	Narsinghpur	0	3	0	0	0	3
8.	Chhindwara	0	0	1	0	0	1
9.	Seoni	0	1	0	0	1	2
10.	Bhopal	1	2	0	0	2	5
11.	Sehore	0	3	1	2	0	6
12.	Rajgarh	0	0	0	1	0	1
13.	Raisen	0	0	0	1	0	1
14.	Shajapur	1	0	1	0	0	2
15.	Dewas	0	0	0	2	0	2
16.	Khandwa	0	1	0	0	0	1
17.	Khargone	0	0	0	1	0	1
18.	Jhabua	0	0	1	0	0	1
19.	Dhar	0	0	1	0	0	1
20.	Satna	0	1	0	0	0	1
21.	Gwalior	2	0	0	0	0	2
22.	Datia	0	1	0	1	0	2
23.	Shivpuri	1	0	0	0	1	2
24.	Bhind	0	1	1	0	0	2
25.	Betul	0	1	0	0	2	3
26.	Hoshangabad	0	1	0	0	1	2
27.	Shahdol	0	0	0	1	0	1
	<b>Total</b>	<b>11</b>	<b>23</b>	<b>11</b>	<b>19</b>	<b>10</b>	<b>74</b>

(Source: Information provided by DSYW)

## Appendix-3.1.3

(Reference: Paragraph 3.1.7.2, Page No. 54)

## Statement showing unequal distribution of Sports Infrastructure

Sl. No	Division	District Sl. No	District	Population	Per cent	No of Available Sports Infra	Per cent
1.	Bhopal	1	Bhopal	23,68,145	3.3	5	6.76
		2	Raisen	13,31,699	1.8	1	1.35
		3	Rajgarh	15,46,541	2.1	1	1.35
		4	Sehore	13,11,008	1.8	6	8.11
		5	Vidisha	14,58,212	2.0	0	0
			<b>Total</b>	<b>80,15,605</b>	<b>11.04</b>	<b>13</b>	<b>17.57</b>
2.	Chambal	6	Morena	19,65,137	2.7	0	0
		7	Sheopur	6,87,952	0.9	0	0
		8	Shivpuri	17,25,818	2.4	2	2.70
		9	Bhind	17,03,562	2.3	2	2.70
			<b>Total</b>	<b>60,82,469</b>	<b>8.38</b>	<b>4</b>	<b>5.40</b>
3.	Gwalior	10	Gwalior	20,30,543	2.8	2	2.70
		11	Datia	7,86,375	1.1	2	2.70
		12	Guna	12,40,938	1.7	0	0
		13	Ashoknagar	8,44,979	1.2	0	0
			<b>Total</b>	<b>49,02,835</b>	<b>6.75</b>	<b>4</b>	<b>5.40</b>
4.	Indore	14	Indore	32,72,335	4.5	0	0
		15	Barwani	13,85,659	1.9	0	0
		16	Jhabua	10,24,091	1.4	1	1.35
		17	Alirajpur	7,28,677	1.0	0	0
		18	Burhanpur	7,56,993	1.0	0	0
		19	Dhar	21,84,672	3.0	1	1.35
		20	Khandwa	13,09,443	1.8	1	1.35
		21	Khargone	18,72,413	2.6	1	1.35
			<b>Total</b>	<b>1,25,34,283</b>	<b>17.27</b>	<b>4</b>	<b>5.40</b>
5.	Jabalpur	22	Katni	12,91,684	1.8	3	4.05
		23	Jabalpur	24,60,714	3.4	6	8.11
		24	Narsinghpur	10,92,141	1.5	3	4.05
		25	Dindori	7,04,218	1.0	0	0
		26	Mandla	10,53,522	1.5	0	0
		27	Chhindwara	20,90,306	2.9	1	1.35
		28	Seoni	13,78,876	1.9	2	2.70

Sl. No	Division	District Sl. No	District	Population	Per cent	No of Available Sports Infra	Per cent
		29	Balaghat	17,01,156	2.3	0	0
			<b>Total</b>	<b>1,17,72,617</b>	<b>16.22</b>	<b>15</b>	<b>20.27</b>
6.	Narmadapuram	30	Betul	15,75,247	2.2	3	4.05
		31	Harda	5,70,302	0.8	0	0
		32	Hoshangabad	12,40,975	1.7	2	2.70
			<b>Total</b>	<b>33,86,524</b>	<b>4.66</b>	<b>5</b>	<b>6.76</b>
7.	Rewa	33	Satna	22,28,619	3.1	1	1.35
		34	Rewa	23,63,744	3.3	0	0
		35	Sidhi	11,26,515	1.6	0	0
		36	Singrauli	11,78,132	1.6	0	0
			<b>Total</b>	<b>68,97,010</b>	<b>9.50</b>	<b>1</b>	<b>1.35</b>
8.	Sagar	37	Tikamgarh	14,44,920	2.0	0	0
		38	Chhatarpur	17,62,857	2.4	1	1.35
		39	Panna	10,16,028	1.4	4	5.41
		40	Sagar	23,78,295	3.3	12	16.22
		41	Damoh	12,63,703	1.7	6	8.11
			<b>Total</b>	<b>78,65,803</b>	<b>10.83</b>	<b>23</b>	<b>31.08</b>
9.	Shahdole	42	Shahdol	10,64,989	1.5	1	1.35
		43	Anuppur	7,49,521	1.0	0	0
		44	Umaria	6,43,579	0.9	0	0
			<b>Total</b>	<b>24,58,089</b>	<b>3.39</b>	<b>1</b>	<b>1.35</b>
10.	Ujjain	45	Neemuch	8,25,958	1.1	0	0
		46	Mandsaur	13,39,832	1.8	0	0
		47	Ratlam	14,54,483	2.0	0	0
		48	Ujjain	19,86,597	2.7	0	0
		49	Shajapur	15,12,353	2.1	2	2.70
		50	Dewas	15,63,107	2.2	2	2.70
			<b>Total</b>	<b>86,82,330</b>	<b>11.96</b>	<b>4</b>	<b>5.41</b>
		<b>50</b>	<b>Madhya Pradesh</b>	<b>7,25,97,565</b>	<b>100</b>	<b>74</b>	<b>100</b>

(Source: Census 2011 and details of infra as provided by DSYW during audit)

## Appendix-3.1.4

(Reference: Paragraph 3.1.7.4, Page No. 56)

## Statement showing delayed completion of works

Sl. No.	District	Work agency	Name of work	Administrative Approval	Agreement/ Work order	Stipulated completion period	Actual completion	Period of delay as per work order	Status of work (Completed/ ongoing)	TS Amount (₹ in lakh)	Contract amount/P AC (₹ in lakh)	Actual expenditure incurred (₹ in lakh)
1	2	3	4	5	6	7	8	9	10	11	12	13
1.	Bhopal	LUN	High Bullet Protection Boundary Wall at Shooting Academy	1936/17.06.2015	1662/05.11.2015	6 month (04.05.2016)	17.11.2018	30 month	Complete	92.10	89.50	92.10
2.	Damoh	PIU	Construction of mini Stadium at Tendukhera	DSYW, MP Govt Order dt. 06.09.2012	11/18.04.2013	08 Months (17.12.2013)	26.05.2014	05 month	Complete	43.35	45.07	40.68
3.		PIU	Construction of Mini Stadium at Batiagarh	DSYW, MP Govt Order dt. 31.07.2013	05/28.06.2014	08 Months (27.02.2015)	25.11.2015	09 months	Complete	98.84	91.16	94.82
4.		PIU	Construction of Mini Stadium at Hatta	DSYW, MP Govt Order dt. 14.03.2012	17/07.06.2012	06 months (06.12.2012)	05.10.2013	10 month	Complete	39.80	41.66	43.29
5.		PIU	Construction of Sports Training Centre at Damoh	DSYW, MP Govt Order dt. 31.10.2012	10/16.04.2013	12 Months (15.04.2014)	29.08.2014	04 Months and 13 days	Complete	98.79	93.73	92.77
6.		PIU	Hockey Astroturf Civil Work at Damoh	DSYW, MP Govt Order dt. 30.08.2016	22/28.03.2017	12 Months (27.03.2018)	30.04.2019	13 Months 03 days	Complete	123.56	108.74	159.19

Sl. No.	District	Work agency	Name of work	Administrative Approval	Agreement/ Work order	Stipulated completion period	Actual completion	Period of delay as per work order	Status of work (Completed/ongoing)	TS Amount (₹ in lakh)	Contract amount/P AC (₹ in lakh)	Actual expenditure incurred (₹ in lakh)
1	2	3	4	5	6	7	8	9	10	11	12	13
7.	Hoshangabad	PIU	Construction of Hockey Stadium Hoshangabad	F-01-06/2016/9 dt. 30.08.16	32/08.03.2017	10 Months (07.01.2018)	31.12.2018	11 Months 24 days	Complete	123.57	96.69	154.34
8.		PIU	Construction of Stadium at Itarsi	F-02-34/2013/9 dt. 06.01.16	01/5.4.2016	18 Months (04.10.2017)	31.12.2018	14 month 27 days	Complete	662.42	593.11	630.47
9.	Jabalpur	PWD, PIU Jabalpur	Mini Stadium, Gokulpur, Jabalpur	2484/10.07.2012	8/24.09.2014	10 Months (23.07.2015)	15.02.2016	06 Months 23 days	Complete	74.75	77.31	50.46
10.	Mandsaur	PIU	Construction of public stand with stage, fencing around field, boundary wall, pump room, Gym and Sports Office & electric work at Mandsaur	F1-6/2016/9 dt 30.08.2016	4/31.05.2017	12 Months (30.05.2018)	-	19 month (upto 12/19)	Ongoing	135.18	130.05	176.33
11.	Narsinghpur	Div. Project Engineer PWD, PIU Chhindwara	Mini Stadium, Kareli	353/2012 Bhopal Dt. 25.04.2012	120/30.10.2012	10 Months (29.08.2013)	24.08.2014	12 months	Complete	51.88	52.00	54.60
12.		Div. Project Engineer PWD, PIU Chhindwara	Mini Stadium, Gotegaon	7983/20.3.2012	127/16.11.2012	12 Months (15.11.2013)	21.12.2016	37 Months 06 days	Complete	90.00	95.40	88.42
13.	Shivpuri	PIU Gwalior	Hockey Astroturf	F/1-6/2016/9 dt 30.8.16	04/02.05.2017	6 Months (02.11.2017)	30.09.2018	11 month	Civil work Completed	92.95	68.03	142.81

Sl. No.	District	Work agency	Name of work	Administrative Approval	Agreement/ Work order	Stipulated completion period	Actual completion	Period of delay as per work order	Status of work (Completed/ ongoing)	TS Amount (₹ in lakh)	Contract amount/P AC (₹ in lakh)	Actual expenditure incurred (₹ in lakh)
1	2	3	4	5	6	7	8	9	10	11	12	13
14.		PIU Gwalior	Indoor Hall, Shivpuri	300 dt. 23.02.2018	18/ 08.08.2018	8 Months (08.04.2019)	-	08 month (upto 12/19)	Ongoing	97.61	117.77	59.30
15.		PIU Gwalior	Indoor Hall Stadium, Kolaras	300 dt. 23.02.2018	270/ 26.3.2018	12 Months (25.03.2019)	-	09 month (upto 12/19)	Ongoing	91.49	107.97	53.82
16.		PIU Gwalior	Indoor Hall, Bairad	300 dt. 23.02.2018	20/ 14.08.2018	8 Months (15.04.2019)	30.06.2020	14 months	Completed	91.49	107.97	83.69
17.		LUN Gwalior	Boundary Wall, Stadium, Shivpuri	8817 dt. 28.12.2017	897/ 04.09.2017	4 month (03.01.2018)	20.06.2018	5 month	Complete	209.43	80.00	207.63
<b>Total</b>												<b>2,224.72</b>

**Appendix-3.1.5**

**(Reference: Paragraph 3.1.11, Page No. 68)**

**Statement showing non-imposition of Liquidated damages for delay in supply of equipment**

Sl. No.	Order no. of DSYW	order date	Tenderer/ supplier	Invoice No./date	Amount	Difference between supply order and invoice order	0-2 months delay	02-04 months delay	04 months & above delay	Liquidated damage for delay (Amount in ₹)	Period mentioned in Supply order	Head	Payment order no. /date
1.	10236	27.02.16	Smart fitness, Indore	48/ 24.6.16	2,80,000	118 days	0	3 months 28 days	0	25,200	Early supply	32	3742/ 19.7.16
2.	10522	04.03.16	Smart fitness, Indore	50/ 24.6.16	2,80,000	93 days	0	3 months 03 days	0	14,000	Early supply		
3.	10222	27.02.16	Smart fitness, Indore	49/ 24.6.16	2,80,000	118 days	0	3 months 28 days	0	22,400	Not mentioned	32	3746/ 19.7.16
4.	5727	15.09.16	Cardiomed India, New Delhi	4/ 26.11.16	3,68,000	72 days	0	2 months 12 days	0	7,360	Early supply	64-002	9106/ 16.12.16
5.	2284	08.06.16	Smart fitness, Indore	87/ 31.8.16	2,80,000	85 days	0	2 months 25 days	0	11,200	Early supply	32	8572/ 1.12.16
6.	11718	24.03.16	Smart fitness, Indore	73/ 30.7.16	4,30,000	101 days	0	3 months 11 days	0	25,800	Early supply	44-001	6920/ 13.10.16
7.	10252	27.02.16	Smart fitness, Indore	106/ 21.9.16	2,80,000	207 days	0	0	6 months 27 days	28,000	Early supply	32	8334/ 25.11.16
8.	4343	14.08.17	Cardiomed India, New Delhi	45/ 9.1.18	7,72,730	149 days	0	0	4 months 29 days	61,818	Early supply	32	10742/ 12.2.16
9.	1749	26.05.16	Smart fitness, Indore	123/ 17.10.16	4,30,000	142 days	0	0	4 months 22 days	30,100	Not mentioned	64	11576/ 14.02.17
10.	8557	01.12.16	Cardiomed India, New Delhi	006/ 8.4.17	48,93,000	125 days	0	0	4 months 5 days	2,44,650	Not mentioned	32	1338/ 17.5.17

Sl. No.	Order no. of DSYW	order date	Tenderer/supplier	Invoice No./date	Amount	Difference between supply order and invoice order	0-2 months delay	02-04 months delay	04 months & above delay	Liquidated damage for delay (Amount in ₹)	Period mentioned in Supply order	Head	Payment order no./date
11.	8576	20.06.16	Smart fitness , Indore	199/20.02.17	2,80,000	152 days	0	0	5 months 2 days	28,000	Early supply	41-32	12726/7.3.17
12.	1697	25.05.16	Cardiomed India, New Delhi	12/7.2.17	1,57,000	256 days	0	0	8 months 16 days	15,700	Not mentioned	0101-6703	5632/22.09.17
13.	9246	20.12.16	Cardiomed India, New Delhi	03/7.4.17	9,69,100	107 days	0	3 months 17 days	0	67,837	Early supply		
14.	7985	15.11.16	Cardiomed India, New Delhi	05/7.4.17	9,69,100	142 days	0	0	4 months 22 days	77,528	Early supply		
15.	10192	11.1.17	Smart fitness, Indore	91/21.06.17	2,80,000	159 days	0	0	5 months 9 days	28,000	Not mentioned	6703-32	4201/11.08.17
16.	11418	09.02.17	Cardiomed India, New Delhi	19/28.6.17	6,26,200	138 days	0	0	4 months 18 days	62,600	Not mentioned	6703	
17.	2386	10.06.16	Gympac Fitness systems, New Delhi	12/15.02.17	3,92,200	237 days	0	0	7 months 27 days	39,200	Not mentioned	6703-32	12415/3.3.17
18.	9250	25.12.16	Smart fitness, Indore	12/25.04.17	2,80,000	120 days	0	4 months	0	28,000	Early supply	64-002	11967/22.3.16
19.	1889	02.06.17	Cardiomed India, New Delhi	36/28.8.17	6,16,700	86 days	0	2 months 26 days	0	24,668	Early supply	64-002	5714/23.9.17
20.	3936	02.08.17	Gympac Fitness systems, New Delhi	06/30.11.17	7,71,269	119 days	0	3 months 29 days	0	61,702	Not mentioned	63-002	11035/21.02.18
21.	3938	02.08.17	Cardiomed India, New Delhi	38/23.10.17	62,41,806	81 days	0	2 months 21 days	0	1,87,254	Not mentioned	64-002	6953/08.11.17

Sl. No.	Order no. of DSYW	order date	Tenderer/ supplier	Invoice No./date	Amount	Difference between supply order and invoice order	0-2 months delay	02-04 months delay	04 months & above delay	Liquidated damage for delay (Amount in ₹)	Period mentioned in Supply order	Head	Payment order no. /date
22.	11339	8.2.17	Cardiomed India Ltd. New Delhi	31/ 28.8.17	9,69,100	198 days	0	0	6 months 18 days	96,900	Not mentioned	6703-002	5716/ 23.09.17
23.	12216	28.02.17	Cardiomed India, New Delhi	33/ 28.8.17	10,03,500	180 days	0	0	6 months	1,00,350	Not mentioned	6703-32	5630/ 22.9.17
24.	12437	03.03.17	Cardiomed India Ltd. New Delhi	34/ 28.8.17	21,86,500	177 days	0	0	5 months 27 days	2,18,650	Not mentioned	64-002	5634/ 22.09.17
25.	12441	3.3.17	Cardiomed India Ltd. New Delhi	35/ 28.8.17	6,95,400	177 days	0	0	5 months 27 days	69,540	Not mentioned	6703-32	5628/ 22.9.17
26.	11341	08.02.17	Gympac Fitness systems, New Delhi	12/ 28.6.17	7,84,400	140 days	0	0	4 months 20 days	78,400	Not mentioned	6703-32	5064/ 07.9.17
27.	11339	08.02.17	Cardiomed India Ltd. New Delhi	31/ 28.8.17	9,69,100	200 days	0	0	6 months 20 days	96,910	Not mentioned	64-002	5716/ 23.9.17
28.	1119	11.05.17	Cardiomed India Ltd. New Delhi	37/ 23.10.17	3,21,904	164 days	0	0	5 months 14 days	32,190	Not mentioned	6703-32	6943/ 08.11.17
29.	12443	03.03.17	Cardiomed India Ltd. New Delhi	8/ 30.6.17	7,35,350	118 days	0	3 months 28 days	0	58,828	Not mentioned	6703-32	5266/ 14.9.17
30.	95	06.04.17	Cardiomed India Ltd. New Delhi	40/ 23.10.17	9,22,952	200 days	0	0	6 months 20 days	92,295	Not mentioned	6703-32	8897/ 29.12.17
31.	12437	03.03.17	Cardiomed India Ltd. New Delhi	34/ 22.8.17	21,86,500	172 days	0	0	5 months 22 days	2,18,650	Not mentioned	64-002	5634/ 22.9.17
32.	4339	14.08.17	Cardiomed India Ltd. New Delhi	46/ 9.1.18	7,72,730	147 days	0	3 months 27 days	0	77,273	Not mentioned	6703-32	10720/ 12.2.18

Sl. No.	Order no. of DSYW	order date	Tenderer/ supplier	Invoice No./date	Amount	Difference between supply order and invoice order	0-2 months delay	02-04 months delay	04 months & above delay	Liquidated damage for delay (Amount in ₹)	Period mentioned in Supply order	Head	Payment order no. /date
33.	4337	14.08.17	Gympac Fitness systems, New Delhi	5/ 30.11.17	6,32,810	168 days	0	0	5 months 18 days	63,281	Not mentioned	6703-32	10720/ 12.2.18
34.	4343	14.08.17	Cardiomed India Ltd. New Delhi	45/ 09.1.18	7,72,730	147 days	0	3 months 27 days	0	77,273	Not mentioned	6703-32	10742/ 12.2.18
<b>TOTAL</b>					<b>3,28,30,081</b>					<b>23,71,557</b>			

**Appendix 3.2.1**

**(Reference: Paragraph 3.2.3.1, Page No. 73)**

**Details of vacant posts received from various branches of the police department and subsequent proposal for recruitment sent by the Selection/Recruitment Branch, PHQ to the recruitment agency (MPPEB, Bhopal)**

Sl. No.	Details of vacant posts received from branches of the Police Department				Proposal for recruitment sent to recruitment agency, MPPEB			Maximum delay in sending Proposal to the MPPEB (in months)
	Branch	Date	Name of Post	Number of vacancy	Date	Name of Post	Number of vacancy	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1.	State Crime Record Bureau (SCRB), PHQ Various field units	Information not provided			30.07.18	ASI (Comp) HC (Comp) Constable Total	10 70 <u>2937</u> <u>3017</u>	Not ascertained
2.	Personnel CID MP Police (Telecom) organization SAF SAF	31.07.18 16.04.18 09.01.18 02.02.18 02.02.18	Subedar SI (QD) SI (Radio) SI (SAF) SI (Arms)	17 03 44 19 <u>01</u> <u>84</u>	10.08.18	Subedar SI Total	17 <u>67</u> <u>84</u>	06

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
3.	State Crime Record Bureau (SCRB), PHQ	16.10.18 16.10.18	ASI (Comp) HC (Comp)	10 71	31.12.18	ASI (Comp) HC (Comp) Constable Total	10 71 <u>3570</u> <u>3651</u>	Not ascertained
	Various field units	Information not provided						
4.	SAF Branch	09.01.19	SI (SAF)	31	Action not taken by the Department in respect of 12 additional posts (31-19)			11 (till December 2019)
5.	Personnel	07.02.19	Subedar (Steno)	54	27.02.19	Subedar (Steno)	57	09
	SB	25.05.18	Subedar (Steno)	03		ASI(M)	<u>02</u>	
	CID	16.04.18	ASI (M)	<u>02</u> <u>59</u>		Total	<u>59</u>	
6.	SCRB	16.10.18	ASI (Comp)	10	12.03.19	ASI (Comp)	10	Not ascertained
	SCRB	16.10.18	HC (Comp)	71		HC (Comp)	71	
	Various field units and training institutes	Information not provided				Constable Total	<u>3191</u> <u>3272</u>	
7.	MP Police (Telecom) organization, Bhopal	12.04.19	Constable (Radio)	493	15.05.19	Constable (Radio)	493	--

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
8.	MP Police (Telecom) organization, Bhopal	09.04.19	SI (Radio)	55	Action not taken by the Department			08 (till December 2019)
9.	Personal  SB  SB CID	07.02.19 (earlier proposal)  18.04.19  18.04.19 23.04.19	Subedar (Steno)  Subedar (Steno)  ASI (M) ASI (M)	54  04  33 <u>12</u> <u>103</u>	24.05.19	Subedar (Steno)  ASI (M)  Total	58  <u>45</u> <u>103</u>	--
10.	SAF Branch	30.05.19	SI (SAF)	47	Action not taken by the Department in respect of 28 additional posts (47-19)			07 (till December 2019)

## Appendix 3.2.2

(Reference: Paragraph 3.2.3.3 (ii), Page No. 76)

## Details of district-wise posting of Inspectors, SIs, ASIs, HCs and Constables in Police Stations

## Name of the post- Inspectors

Name of the office	Number of PSs	Total number of sanctioned post	Men-in-Position	Total shortage	Number of PSs where Inspector was available in full strength against sanctioned post	Number of PSs where there was shortage of Inspector against sanctioned post	Number of shortage of Inspector in PSs as per column no. 7	Number of PSs where Inspector was excess against sanctioned post	Number of excess Inspector in PSs as per column no. 9	Number of PSs where Inspector was not available against sanctioned post	Number of Inspector not available against the sanctioned strength in PSs as per column no. 11
1	2	3	4	5	6	7	8	9	10	11	12
SP Bhind	26	16	11	05	11	00	00	00	00	05	05
SP Shivpuri	28	13	13	00	13	00	00	00	00	00	00
SP Gwalior	38	30	25	05	25	00	00	00	00	05	05
SP Balaghat	21	21	20	01	20	00	00	00	00	01	01
SP Indore	45	45	45	00	45	00	00	00	00	00	00
<b>Total</b>	<b>158</b>	<b>125</b>	<b>114</b>	<b>11</b>	<b>114</b>	<b>00</b>	<b>00</b>	<b>00</b>	<b>00</b>	<b>11</b>	<b>11</b>

- Note-**
1. In 10 police stations of Bhind district, post of Inspectors were not sanctioned and not available.
  2. In 15 police stations of Shivpuri district, post of Inspectors were not sanctioned and not available.
  3. In 08 police stations of Gwalior district, post of Inspectors were not sanctioned and not available.

**Name of the post- SI**

Name of the office	Number of PSs	Total number of sanctioned post	Men-in-Position	Total shortage	Number of PSs where SI was available in full strength against sanctioned post	Number of PSs where there was shortage of SI against sanctioned post	Number of shortage of SI in PSs as per column no. 7	Number of PSs where SI was excess against sanctioned post	Number of excess SI in PSs as per column no. 9	Number of PSs where SI was not available against sanctioned post	Number of SI not available against the sanctioned strength in PSs as per column no. 11
1	2	3	4	5	6	7	8	9	10	11	12
SP Bhind	26	57	51	06	18	05	09	03	03	00	00
SP Shivpuri	28	64	59	05	18	06	10	04	05	00	00
SP Gwalior	38	171	129	42	13	18	49	07	07	00	00
SP Balaghat	21	50	29	21	09	08	16	01	01	03	06
SP Indore	45	317	233	84	03	34	102	07	19	01	01
<b>Total</b>	<b>158</b>	<b>659</b>	<b>501</b>	<b>158</b>	<b>61</b>	<b>71</b>	<b>186</b>	<b>22</b>	<b>35</b>	<b>04</b>	<b>07</b>

## Name of the post- ASI

Name of the office	Number of PSs	Total sanctioned post	Men-in-Position	Total shortage	Number of PSs where ASI was available in full strength against sanctioned post	Number of PSs where there was shortage of ASI against sanctioned post	Number of shortage of ASI in PSs as per column no. 7	Number of PSs where ASI was excess against sanctioned post	Number of excess ASI in PSs as per column no. 9	Number of PSs where ASI was not available against sanctioned post	Number of ASI not available against the sanctioned strength in PSs as per column no. 11
1	2	3	4	5	6	7	8	9	10	11	12
SP Bhind	26	140	42	98	00	25	95	00	00	01	03
SP Shivpuri	28	141	85	56	04	24	56	00	00	00	00
SP Gwalior	38	310	91	219	01	34	204	00	00	03	15
SP Balaghat	21	100	56	44	02	17	47	02	03	00	00
SP Indore	45	490	247	243	02	42	246	01	03	00	00
<b>Total</b>	<b>158</b>	<b>1,181</b>	<b>521</b>	<b>660</b>	<b>09</b>	<b>142</b>	<b>648</b>	<b>03</b>	<b>06</b>	<b>04</b>	<b>18</b>

**Name of the post- Head Constable**

Name of the office	Number of PSs	Total sanctioned post	Men-in-Position	Total shortage	Number of PSs where HCs was available in full strength against sanctioned post	Number of PSs where there was shortage of HCs against sanctioned post	Number of shortage of HC in PSs as per column no. 7	Number of PSs where HCs were excess against sanctioned post	Number of excess HC in PSs as per column no. 9	Number of PSs where HC was not available against sanctioned post	Number of HC not available against the sanctioned strength in PSs as per column no. 11
1	2	3	4	5	6	7	8	9	10	11	12
SP Bhind	26	194	82	112	00	26	112	00	00	00	00
SP Shivpuri	28	196	123	73	02	25	75	01	02	00	00
SP Gwalior	38	431	220	211	01	31	189	03	08	03	30
SP Balaghat	21	193	115	78	01	19	79	01	01	00	00
SP Indore	45	691	524	167	03	33	194	09	27	00	00
<b>Total</b>	<b>158</b>	<b>1,705</b>	<b>1,064</b>	<b>641</b>	<b>07</b>	<b>134</b>	<b>649</b>	<b>14</b>	<b>38</b>	<b>03</b>	<b>30</b>

## Name of the post- Constable

Name of the office	Number of PSs	Total sanctioned post	Men-in-Position	Total shortage	Number of PSs where Constable was available against sanctioned post	Number of PSs where there was shortage of Constable against sanctioned post	Number of shortage of Constable in PSs as per column no. 7	Number of PSs where Constable was excess against sanctioned post	Number of excess Constable in PSs as per column no. 9	Number of PSs where Constable was not available against sanctioned post	Number of Constable not available against the sanctioned strength in PSs as per column no. 11
1	2	3	4	5	6	7	8	9	10	11	12
SP Bhind	26	528	456	72	02	17	107	07	35	00	00
SP Shivpuri	28	497	529	32 (Excess)	04	12	28	12	60	00	00
SP Gwalior	38	1,187	1,325	138 (Excess)	01	15	122	22	260	00	00
SP Balaghat	21	711	492	219	00	19	227	02	08	00	00
SP Indore	45	2,001	1,624	377	00	34	473	11	96	00	00
<b>Total</b>	<b>158</b>	<b>4,924</b>	<b>4,426</b>	<b>498</b>	<b>07</b>	<b>97</b>	<b>957</b>	<b>54</b>	<b>459</b>	<b>00</b>	<b>00</b>

**Appendix 3.2.3**

(Reference: Paragraph 3.2.3.3 (iii), Page No. 77)

**Details of district-wise defunct *chowkis***

Sl. No.	Name of district office	Name of chowkis	Details of sanctioned strength		
			ASI	HC	Constable
1.	SP Balaghat	Rajegaon	01	01	09
2.		Mukki	01	04	16
3.		Kattipar	01	02	16
4.		Thema	01	02	16
5.		Dhiri	03	10	34
6.		Dogarmali	01	01	09
7.		Rasimeta	01	01	09
8.		Bondari	01	01	09
9.		Sayer	01	02	10
10.		Lodhiwada	01	02	10
11.	SP Bhind	Railway Station, PS Rural	01	02	08
12.		Bilav, PS Umari	01	02	08
13.		Adokhar	01	02	08
14.		Suhansh, PS Andori	01	02	08
15.		Ratwa, PS Mau	01	02	08
16.		Bus Stand, PS Lahaar	01	02	08
17.		Rahabali, PS Lahaar	01	02	08
18.		Ajnaar, PS Lahaar	01	02	08
19.		Rampur	01	02	08
20.		Indurkhi, PS Raun	01	02	08
21.		Badkui, PS Ater	01	01	06
22.		Kosad, PS Surpura	01	02	06

## Appendix 3.2.4

(Reference: Paragraph 3.2.3.3 (iv), Page No. 78)

## Details of number of crimes recorded and staff posted in Police Stations

## District office – SP Indore

Sl. No.	Name of Police Station	Category	IPC Crime in 2018	Number of Sanction Post	Person in Position (PIP)	Percentage of PIP with respect to sanction post
1	2	3	4	5	6	7
1.	Aerodrome	Urban	808	94	85	90.43
2.	Gandhi Nagar	Urban	373	37	35	94.59
3.	Sadar Bazar	Urban	421	110	65	59.09
4.	Malharganj	Urban	621	110	89	80.91
5.	Chandannagar	Urban	1,019	88	78	88.64
6.	Dwarkapuri	Urban	666	37	53	143.24
7.	Rajendranagar	Urban	829	91	70	76.92
8.	Rauw	Urban	501	36	43	119.44
9.	Annapurna	Urban	498	80	63	78.75
10.	Central kotwali	Urban	255	94	54	57.45
11.	MG Road	Urban	493	102	68	66.67
12.	Tukoganj	Urban	689	107	74	69.16
13.	Tejajeenagar	Urban	460	82	63	76.83
14.	Azad nagar	Urban	547	82	49	59.76
15.	Kanadiya	Urban	591	82	53	64.63
16.	Bhanwarkuan	Urban	861	118	93	78.81
17.	Juni Indore	Urban	565	104	70	67.31
18.	Raoji Bazar	Urban	424	72	54	75.00
19.	Sarafa	Urban	162	85	53	62.35

Sl. No.	Name of Police Station	Category	IPC Crime in 2018	Number of Sanction Post	Person in Position (PIP)	Percentage of PIP with respect to sanction post
1	2	3	4	5	6	7
20.	Chhatripura	Urban	437	104	58	55.77
21.	Pandrinath	Urban	205	117	61	52.14
22.	Banganga	Urban	1,381	111	108	97.30
23.	Pardeshipura	Urban	661	106	78	73.58
24.	Hiranagar	Urban	723	63	55	87.30
25.	Vijay nagar	Urban	1,100	102	86	84.31
26.	MIG Thana	Urban	955	107	73	68.22
27.	Khajrana	Urban	1,249	106	80	75.47
28.	Lasuriya	Urban	1,273	83	93	112.05
29.	Sanyogitaganj	Urban	554	138	77	55.80
30.	Palasiya	Urban	481	146	64	43.84
31.	Tilaknagar	Urban	394	37	43	116.22
32.	Chhoti Gwaltoli	Urban	257	94	77	81.91
33.	Mhow	Urban	471	102	65	63.73
34.	Kishanganj	Urban	664	77	59	76.62
35.	Manpur	Nagar Panchayat	405	42	38	90.48
36.	Badgonda	Rural	507	35	40	114.29
37.	Betma	Nagar Panchayat	610	47	46	97.87
38.	Depalpur	Nagar Panchayat	446	39	28	71.79
39.	Gautampura	Nagar Panchayat	250	41	23	56.10

Sl. No.	Name of Police Station	Category	IPC Crime in 2018	Number of Sanction Post	Person in Position (PIP)	Percentage of PIP with respect to sanction post
1	2	3	4	5	6	7
40.	Hatod	Nagar Panchayat	242	37	23	62.16
41.	Kshipra	Rural	443	35	56	160.00
42.	Sanwer	Nagar Panchayat	532	56	36	64.29
43.	Chandavatiganj	Rural	181	35	22	62.86
44.	Khudel	Rural	531	37	43	116.22
45.	Simrol	Rural	539	36	34	94.44

#### District office – SP Shivpuri

Sl. no.	Name of Police Station	Category	IPC Crime in 2018	Number of Sanction Post	Person in Position (PIP)	Percentage of PIP with respect to sanction post
1	2	3	4	5	6	7
1.	Shivpuri kotwali	Urban	496	95	95	100.00
2.	Physical college	Urban	118	25	24	96.00
3.	Purani Shivpuri (Dehat)	Urban	202	51	52	101.96
4.	Sirsod	Rural	112	29	25	86.21
5.	Satanwara	Rural	82	20	19	95.00
6.	Subhashpura	Rural	85	20	18	90.00
7.	Bamhori	Rural	06	20	12	60.00
8.	Pohri	Rural	217	49	38	77.55
9.	Berad	Rural	170	31	24	77.42
10.	Goverdhan	Rural	47	20	24	120.00
11.	Charch	Rural	35	20	13	65.00
12.	Gopalpur	Rural	13	20	14	70.00

Sl. no.	Name of Police Station	Category	IPC Crime in 2018	Number of Sanction Post	Person in Position (PIP)	Percentage of PIP with respect to sanction post
13.	Karera	Nagar Panchayat	446	59	55	93.22
14.	Narwar	Nagar Panchayat	171	36	28	77.78
15.	Dinara	Rural	146	20	25	125.00
16.	Amola	Rural	124	27	23	85.19
17.	Sehora	Rural	83	20	15	75.00
18.	Surwaya	Rural	33	20	15	75.00
19.	Pichhor	Nagar Panchayat	377	43	51	118.60
20.	Khaniadhana	Nagar Panchayat	234	38	30	78.95
21.	Mayapur	Rural	149	27	19	70.37
22.	Bhaunti	Rural	221	32	29	90.63
23.	Bamorkala	Rural	123	22	21	95.45
24.	Kolaras	Nagar Panchayat	299	59	57	96.61
25.	Badarwas	Nagar Panchayat	202	38	26	68.42
26.	Indar	Rural	128	30	21	70.00
27.	Rannod	Rural	97	20	14	70.00
28.	Tendua	Rural	70	20	22	110.00

**District Office – SP Gwalior**

Sl. No.	Name of Police Station	Category	IPC Crime in 2018	Number of Sanction Post	Person in Position (PIP)	Percentage of PIP with respect to sanction post
1	2	3	4	5	6	7
1.	Kotwali	Urban	343	103	83	80.58

Sl. No.	Name of Police Station	Category	IPC Crime in 2018	Number of Sanction Post	Person in Position (PIP)	Percentage of PIP with respect to sanction post
1	2	3	4	5	6	7
2.	Madhoganj	Urban	406	99	68	68.69
3.	Girwai	Urban	190	30	61	203.33
4.	Janakganj	Urban	771	111	102	91.89
5.	Indraganj	Urban	463	93	67	72.04
6.	Jhansi road	Urban	442	95	78	82.11
7.	Kampoo	Urban	479	78	64	82.05
8.	University	Urban	481	71	39	54.93
9.	Gwalior	Urban	527	110	62	56.36
10.	Padav	Urban	628	84	64	76.19
11.	Bahodapur	Urban	810	78	97	124.36
12.	Murar	Urban	671	117	88	75.21
13.	Sirol	Urban	147	49	49	100.00
14.	Thatipur	Urban	630	77	55	71.43
15.	Maharajpura	Urban	424	63	73	115.87
16.	Gole ka Mandir	Urban	636	85	73	85.88
17.	Hazira	Urban	459	82	87	106.10
18.	Purani Chhawani	Urban	281	65	79	121.54
19.	Tighra	Rural	82	27	24	88.89
20.	Dabra	Urban	695	87	63	72.41
21.	Dabra Dehat	Urban	189	42	34	80.95
22.	Antri	Nagar Panchayat	162	33	24	72.73

Sl. No.	Name of Police Station	Category	IPC Crime in 2018	Number of Sanction Post	Person in Position (PIP)	Percentage of PIP with respect to sanction post
1	2	3	4	5	6	7
23.	Bilaua	Nagar Panchayat	178	28	36	128.57
24.	Gijorra	Rural	133	20	26	130.00
25.	Pichore	Nagar Panchayat	135	32	21	65.63
26.	Bhitarwar	Nagar Panchayat	377	42	26	61.90
27.	Bailghra	Rural	48	20	14	70.00
28.	Karhaiya	Rural	67	29	16	55.17
29.	Chinor	Rural	113	22	21	95.45
30.	Ghatigaon	Rural	141	32	29	90.63
31.	Aron	Rural	34	27	14	51.85
32.	Mahona	Rural	144	32	25	78.13
33.	Panihar	Rural	102	32	23	71.88
34.	Bhawarpura	Rural	11	36	16	44.44
35.	Behat	Rural	45	27	19	70.37
36.	Bijoli	Rural	162	24	29	120.83
37.	Utila	Rural	50	20	21	105.00
38.	Hastinapur	Rural	65	27	20	74.07

## District Office – SP Bhind

Sl. No.	Name of Police Station	Category	IPC Crime in 2018	Number of Sanction Post	Person in Position (PIP)	Percentage of PIP with respect to sanction post
1	2	3	4	5	6	7
1.	Kotwali Bhind	Urban	485	81	67	82.72
2.	Dehat Bhind	Rural	562	59	56	94.92
3.	Nayagaon	Rural	69	22	17	77.27
4.	Barohi	Rural	67	29	20	68.97
5.	Bharoli	Rural	44	20	15	75.00
6.	Umari	Rural	291	37	39	105.41
7.	Pawai	Rural	91	27	12	44.44
8.	Phooph	Rural	204	35	23	65.71
9.	Surpura	Rural	49	22	17	77.27
10.	Ater	Rural	185	35	30	85.71
11.	Mehgaon	Nagar Panchayat	358	50	33	66.00
12.	Baraso	Rural	53	20	13	65.00
13.	Gormi	Nagar Panchayat	328	39	29	74.36
14.	Amayan	Rural	103	27	17	62.96
15.	Gohad	Urban	290	64	27	42.19
16.	Gohad Chauraha	Rural	166	32	25	78.13
17.	Malanpur	Rural	216	33	27	81.82
18.	Mow	Nagar Panchayat	235	36	33	91.67
19.	Endori	Rural	94	28	17	60.71

Sl. No.	Name of Police Station	Category	IPC Crime in 2018	Number of Sanction Post	Person in Position (PIP)	Percentage of PIP with respect to sanction post
1	2	3	4	5	6	7
20.	Lahar	Nagar Panchayat	331	58	34	58.62
21.	Ronn	Rural	309	35	23	65.71
22.	Mihona	Nagar Panchayat	97	27	16	59.26
23.	Alampur	Nagar Panchayat	67	27	14	51.85
24.	Aswar	Rural	44	20	14	70.00
25.	Daboh	Nagar Panchayat	155	34	15	44.12
26.	Rawatpura Sarkar	Rural	46	38	09	23.68

## Appendix-3.4.1

(Reference: Paragraph 3.4, Page No. 86)

Details of office copy of bills/vouchers vide which excess amount deposited in the Bank  
A/c No. 32230143507 of Kedradhyaksha Vetan Kendra, Udaigarh, Alirajpur

(Amount in ₹)

Sl. No.	Bill No.	Date	Voucher No. as per e-payment list	Date	Bill/ Voucher Amount	Actual total of list of payees attached with the bill/voucher	Difference Amount	Excess (+)/ less payment (-) made against actual total amount of bill/voucher	Amount deposited in unauthorized bank account no. 32230143507 (8±9)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8=6-7)	(9)	(10)
1.	471	02-11-2013	2202/357	02-Nov-13	4,00,000	3,29,346	70,654	(-) 10,000	80,654
2.	577	03-12-2013	2202/313	15-Jan-14	18,36,181	15,17,181	3,19,000	(+) 2,875	3,16,125
3.	576	14-01-2014	2202/312	15-Jan-14	13,26,173	10,76,173	2,50,000	(+) 11,148	2,38,852
4.	575	14-01-2014	2202/311	15-Jan-14	2,67,033	1,87,033	80,000	(-) 18,000	98,000
5.	574	13-01-2014	2202/310	15-Jan-14	6,28,883	4,31,883	1,97,000	(-) 4,000	2,01,000
6.	573	13-01-2014	2202/309	15-Jan-14	14,03,181	12,57,181	1,46,000	(+) 13,000	1,33,000
7.	633	03-02-2014	2202/132	03-Feb-14	13,15,807	10,90,992	2,24,815	(-) 7,000	2,31,815
8.	637	03-02-2014	2202/136	03-Feb-14	2,55,476	1,68,576	86,900	(+) 17,999	68,901
9.	636	03-02-2014	2202/135	03-Feb-14	6,28,690	4,37,461	1,91,229	(+) 1,000	1,90,229
10.	634	03-02-2014	2202/133	03-Feb-14	18,34,006	15,47,720	2,86,286	(+) 4,488	2,81,798
11.	635	03-02-2014	2202/134	03-Feb-14	13,84,021	12,80,081	1,03,940	0	1,03,940
12.	685	13-03-2014	2202/251	14-Mar-14	5,27,608	4,54,608	73,000	0	73,000
13.	689	13-03-2014	2202/255	14-Mar-14	13,58,485	11,58,485	2,00,000	(+) 13,770	1,86,230
14.	688	13-03-2014	2202/254	14-Mar-14	17,95,568	16,12,892	1,82,676	(-) 7,887	1,90,563
15.	686	13-03-2014	2202/252	14-Mar-14	2,78,314	2,08,314	70,000	0	70,000
16.	687	13-03-2014	2202/253	14-Mar-14	14,58,025	13,30,825	1,27,200	(-) 6,300	1,33,500

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8=6-7)	(9)	(10)
17.	86	20-04-2014	2202/332	21-Apr-14	13,89,210	11,59,210	2,30,000	(+) 1,400	2,28,600
18.	83	20-04-2014	2202/329	21-Apr-14	17,96,047	16,06,047	1,90,000	(-) 3,387	1,93,387
19.	92	20-04-2014	2202/338	21-Apr-14	13,82,210	11,52,210	2,30,000	(-) 3,640	2,33,640
20.	82	20-04-2014	2202/328	21-Apr-14	14,50,425	13,50,425	1,00,000	(+) 1,775	98,225
21.	85	20-04-2014	2202/331	21-Apr-14	2,78,314	2,08,314	70,000	0	70,000
22.	88	20-04-2014	2202/334	21-Apr-14	2,78,314	2,08,314	70,000	0	70,000
23.	91	20-04-2014	2202/337	21-Apr-14	17,99,043	16,29,043	1,70,000	(+) 3,769	1,66,231
24.	89	20-04-2014	2202/335	21-Apr-14	5,24,608	4,54,608	70,000	(+) 1,000	69,000
25.	84	20-04-2014	2202/330	21-Apr-14	5,24,608	4,54,608	70,000	(+) 1,000	69,000
26.	229	17-06-2014	2202/315	20-Jun-14	13,82,210	11,57,210	2,25,000	0	2,25,000
27.	230	17-06-2014	2202/316	20-Jun-14	17,99,043	16,29,043	1,70,000	(+) 1,613	1,68,387
28.	232	17-06-2014	2202/318	20-Jun-14	2,78,314	2,08,314	70,000	0	70,000
29.	231	17-06-2014	2202/317	20-Jun-14	14,50,425	13,50,425	1,00,000	0	1,00,000
30.	240	28-06-2014	2202/451	28-Jun-14	5,24,217	4,64,217	60,000	(+) 1,000	59,000
31.	293	25-07-2014	2202/314	25-Jul-14	2,72,968	1,92,968	80,000	0	80,000
32.	294	25-07-2014	2202/315	25-Jul-14	5,20,267	4,70,267	50,000	(+) 1,000	49,000
33.	295	25-07-2014	2202/316	25-Jul-14	17,95,699	16,35,699	1,60,000	(+) 10,847	1,49,153
34.	345	06-08-2014	2202/294	07-Aug-14	29,00,850	27,00,850	2,00,000	0	2,00,000
35.	349	06-08-2014	2202/298	07-Aug-14	5,45,936	3,85,936	1,60,000	0	1,60,000
36.	348	06-08-2014	2202/297	07-Aug-14	10,40,534	9,40,534	1,00,000	0	1,00,000
37.	347	06-08-2014	2202/296	07-Aug-14	35,91,398	32,82,652	3,08,746	(+) 904	3,07,842
38.	343	06-08-2014	2202/292	07-Aug-14	14,50,425	13,50,425	1,00,000	(-) 3	1,00,003
39.	344	06-08-2014	2202/293	07-Aug-14	13,89,105	11,69,105	2,20,000	(-) 17,116	2,37,116
40.	346	06-08-2014	2202/295	07-Aug-14	27,78,210	23,38,210	4,40,000	(-) 13,800	4,53,800
41.	411	04-09-2014	2202/290	05-Sep-14	13,82,081	11,72,081	2,10,000	(-) 3,600	2,13,600

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8=6-7)	(9)	(10)
42.	412	04-09-2014	2202/291	05-Sep-14	14,16,504	13,56,775	59,729	(+) 4,830	54,899
43.	413	04-09-2014	2202/292	05-Sep-14	17,91,722	16,41,722	1,50,000	(+) 30,195	1,19,805
44.	406	04-09-2014	2202/293	05-Sep-14	5,20,267	4,70,267	50,000	(+) 1,000	49,000
45.	472	30-09-2014	2202/531	30-Sep-14	15,80,866	14,63,866	1,17,000	0	1,17,000
46.	476	30-09-2014	2202/535	30-Sep-14	3,11,718	2,11,718	1,00,000	0	1,00,000
47.	474	30-09-2014	2202/533	30-Sep-14	6,03,164	5,05,821	97,343	(-) 14,000	1,11,343
48.	473	30-09-2014	2202/532	30-Sep-14	19,07,884	17,57,884	1,50,000	(-) 11,751	1,61,751
49.	475	30-09-2014	2202/534	30-Sep-14	15,28,593	12,58,593	2,70,000	(-) 250	2,70,250
50.	478	13-10-2014	2225/120	13-Oct-14	9,00,000	8,20,000	80,000	(-) 4,280	84,280
51.	533	05-11-2014	2202/194	06-Nov-14	20,24,946	18,24,946	2,00,000	(+) 12,908	1,87,092
52.	530	05-11-2014	2202/191	06-Nov-14	3,22,971	2,22,971	1,00,000	0	1,00,000
53.	531	05-11-2014	2202/192	06-Nov-14	6,28,128	5,28,128	1,00,000	0	1,00,000
54.	532	05-11-2014	2202/193	06-Nov-14	17,07,945	15,07,945	2,00,000	(+) 289	1,99,711
55.	534	05-11-2014	2202/195	06-Nov-14	14,11,463	13,11,463	1,00,000	0	1,00,000
56.	728	04-02-2015	2202/220	04-Feb-15	19,72,709	15,50,902	4,21,807	(+) 3,62,085	59,722
57.	145	29-06-2015	2225/357	29-Jun-15	23,86,550	21,89,550	1,97,000	0	1,97,000
<b>Total</b>					<b>7,02,37,342</b>	<b>6,13,82,017</b>	<b>88,55,325</b>		<b>84,80,444</b>

**Appendix-3.4.2**

**(Reference: Paragraph 3.4, Page No. 86)**

**Fraudulent double drawal of personal benefits of retired/deceased employees**

(₹ in lakh)

Sl. No.	Name of retired/deceased employee and bill drawn for	Voucher No. /Date	Double drawn amount	Payment made to
<b>Fraudulent double drawn amounts deposited into the bank account of Kendradhyaksha, Vetan Kendra, Udaigarh, Alirajpur</b>				
1.	Late Madan Singh Ajnar, Asstt. Teacher, (expired on 18.10.2015) <b>(Payment of GIS)</b>	02/02-12-2015 24/25-02-2016	2.50	₹2.50 lakh paid to Smt. Mangibai Ajnar, W/o late Madan Singh Ajnar ₹2.50 lakh deposited into <i>Kendradhyaksha, Vetan Kendra, Udaigarh, Alirajpur</i>
2.	Late Dhokal Singh Mavi, Asstt. Teacher (expired on 25.09.2015) <b>(Payment of GIS)</b>	1/02-12-2015 27/25-02-2016	2.50	₹2.50 lakh deposited into <i>Kendradhyaksha, Vetan Kendra, Udaigarh, Alirajpur</i> (as per FIR lodged by the ACTD, Alirajpur amount was paid to family members of deceased employee). ₹2.50 lakh deposited into <i>Kendradhyaksha, Vetan Kendra, Udaigarh, Alirajpur</i>
3.	Shri Motisingh Parmar, Assistant Teacher (Superannuated on 31.10.2015) <b>(Payment of LER)</b>	254/22-04-2016 455/27-10-2016	3.64	₹3.64 lakh deposited into <i>Kendradhyaksha, Vetan Kendra, Udaigarh, Alirajpur</i> ₹3.11 lakh paid to Shri Motisingh Parmar
4.	Shri Mohansingh Chauhan, Assistant Teacher (Superannuated on 30.06.2016) <b>(Payment of LER)</b>	291/18-07-2016 240/17-02-2017	3.99	₹3.99 lakh deposited into <i>Kendradhyaksha, Vetan Kendra, Udaigarh, Alirajpur</i> ₹3.88 lakh paid to Shri Mohansingh Chauhan
<b>Total (Sl. No. 1 to 4)</b>			<b>12.63</b>	
<b>Fraudulent double drawn amounts deposited into the bank account of Vikas Khand Shiksha Adhikari, Udaigarh, Alirajpur.</b>				
5.	Shri Vesta Harwal, Head Master, (Superannuated on 31.03.2014) <b>(payment of Leave Encashment)</b>	291/27.09.2014 305/26.05.2015	3.67 4.38	₹3,66,720 deposited into <i>Vikas Khand Shiksha Adhikari, Udaigarh, Alirajpur.</i> ₹4,37,920 deposited into <i>Vikas Khand Shiksha Adhikari, Udaigarh, Alirajpur.</i>
6.	Late Kunwar Singh Kanesh, Asstt. Teacher, expired on 01.11.2016 <b>(payment of GIS)</b>	4/10.01.2017 8/01.03.2017	2.50	₹2,50,000 paid to Smt. Leela Bai Kanesh w/o Kunwar Singh Kanesh. ₹2,50,000 deposited into <i>Vikas Khand Shiksha Adhikari, Udaigarh, Alirajpur.</i>
7.	Late Konu Singh Dudve, UDT, expired on 01.10.2016 <b>(payment of GIS)</b>	21/24.10.2016 5/01.03.2017	2.50	₹2,50,000 paid to Smt. Sheela Dudve w/o Late Konu Singh Dudve. ₹2,50,000 deposited into <i>Vikas Khand Shiksha Adhikari, Udaigarh, Alirajpur.</i>
<b>Total (Sl. No. 5 to 7)</b>			<b>13.05</b>	
<b>Paid to Shri Vesta Harwal, Retd. Head Master on 01.06.2015</b>			<b>(-) 4.04</b>	
<b>Total (Fraudulent deposit)</b>			<b>9.01</b>	
<b>Grand Total (Sl. No. 1 to 7)</b>			<b>21.64</b>	

**Appendix-3.4.3**  
**(Reference: Paragraph 3.4, Page No. 86)**  
**Details of double drawal of honorarium of guest teachers**

(₹ in lakh)

Voucher No. and Date	Period of drawal of honorarium of guest teachers	Number of guest teachers in the list attached with the bill	Voucher Amount	Amount deposited in bank account of Kendradhya ksha, Vetan Kendra, Udaigarh, Alirajpur	Amount deposited in bank account of Vikas Khand Shiksha Adhikari, Udaigarh, Alirajpur
536/ 28.03.2014	September 2013 to November 2013	253	20.00	04.50	15.50
190/ 02.05.2014	September 2013 to January 2014	253	31.04	01.00	30.04
633/ 31.12.2014	December 2014	285	07.61	02.61	05.00
391/ 16.04.2015	December 2014 to March 2015	285	30.42	07.60	22.82
216/ 02.01.2016	November 2015 to December 2015	314	16.64	2.64	14.00
453/ 29.02.2016	November 2015 to February 2016	314	32.28	08.32	23.96
<b>Total of duplicate drawals</b>			<b>44.25</b>	<b>09.75</b>	<b>34.50</b>

**Appendix-3.4.4**

**(Reference: Paragraph 3.4, Page No. 87)**

**Details of amounts deposited into bank account of *Vikas Khand Shiksha Adhikari*,  
Udaigarh, Alirajpur (A/c No. 11940100002370, Bank of Baroda)**

(Amount in ₹)

Sl. No.	Voucher No.	Date	Total amount of voucher	E-cheque no./Date	Amount deposited into bank account of <i>Vikas Khand Shiksha Adhikari</i> , Udaigarh, Alirajpur
1.	2202/260	03.09.2014	9,04,216	O491020962/03.09.2014	2,06,722
2.	2202/468	27.09.2014	3,88,511	O491021323/27.09.2014	91,369
3.	2202/377	18.02.2015	6,08,463	O491024436/18.02.2015	64,224
4.	2202/453	29.02.2016	32,28,000	O491034303/29.02.2016	23,96,000
5.	2202/209	22.09.2016	23,775	O491038529/22.09.2016	23,775
6.	2202/208	22.09.2016	70,025	O491038528/22.09.2016	70,025
7.	2202/354	27.10.2016	29,13,828	O491039303/27.10.2016	45,000
8.	2202/356	27.10.2016	2,83,695	O491039306/27.10.2016	2,83,695
9.	2202/365	27.10.2016	9,42,111	O491039319/27.10.2016	2,28,077
10.	2202/401	28.10.2016	40,89,343	O491039357/28.10.2016	3,89,200
11.	2202/368	27.10.2016	69,718	O491039325/27.10.2016	23,399
12.	2202/269	29.12.2016	3,08,366	O491039906/29.12.2016	3,08,366
13.	2202/273	30.12.2016	6,70,250	O491039912/30.12.2016	6,70,250
14.	2202/187	27.02.2017	15,078	O491040647/27.02.2017	15,078
15.	2202/277	31.03.2017	3,68,338	O491041278/31.03.2017	2,93,566
16.	2202/269	30.05.2017	1,19,853	O491042014/30.05.2017	1,19,853
17.	2202/270	30.05.2017	9,52,449	O491042015/30.05.2017	7,30,803
<b>Total</b>					<b>59,59,402</b>

## Appendix-3.4.5

(Reference: Paragraph 3.4, Page No. 87)

**I- Statement showing details of amounts transferred to the officials/relatives of officials of O/o the BEO, Udaigarh, Alirajpur**

(₹ in lakh)

Sl. No.	Name of employees/relative of employee of O/o the BEO, Udaigarh, Alirajpur	Amount drawn from the bank account of <i>Kendradhyaksha, Vetan Kendra, Udaigarh, Alirajpur</i> (A/c No. 32230143507 in SBI)	Amount drawn from the bank account of <i>Vikas Khand Shiksha Adhikari, Udaigarh, Alirajpur</i> (A/c No. 11940100002370 in BOB)	Total
1.	Shri Hetram Rajput, Assistant Teacher	75.30	0.70	76.00
2.	Shri Rituraj Solanki, Assistant Grade 3 (Account No. 31492781015)	147.73	4.50	152.23
3.	Shri Jitendra Singh Chauhan, Assistant Grade 3	9.39	5.36	14.75
4.	Shri Ravindra Nagar, Assistant Grade 3	12.25	3.54	15.79
5.	Shri Arun Kumar Rajput, Teacher (Account No. 63057043360)	75.84	-	75.84
6.	Shri Mangalia, Peon	-	3.87	3.87
7.	Shri Rajendra Dabgar, Head Master	9.17	4.29	13.46
8.	Amounts drawn for self (BEO)	-	17.18	17.18
9.	Smt. Usha Solanki, wife of Shri Rituraj Solanki	10.00	-	10.00
10.	Shri K. S. Bhura, Accountant	4.90	-	4.90
<b>Total</b>		<b>344.58</b>	<b>39.44</b>	<b>384.02</b>

**II-Statement showing incumbency in the office of BEO, Udaigarh, Alirajpur during December 2013 to June 2017**

Sl. No.	Name	Period of posting
<b>In-charge DDO (Block Education Officer, Udaigarh, Alirajpur)</b>		
1.	Shri B. P. Patel	03.09.2013 to 03.01.2014
2.	Shri N. S. Rawat	03.01.2014 to 17.02.2014
3.	Shri B. P. Patel	17.02.2014 to 13.08.2014
4.	Shri Parmanand Dhakad	13.08.2014 to 09.06.2015
5.	Shri R. K. S. Tomar	09.06.2015 to 14.09.2016
6.	Shri M. L. Parmar	14.09.2016 to 24.12.2016
7.	Late R. S. Dabar	03.01.2017 to 20.03.2017
8.	Shri Navin Srivastav	20.03.2017 to 02.05.2017
9.	Shri Suraj Singh	02.05.2017 to 07.12.2017
<b>In-charge Accountant in O/o the BEO, Udaigarh, Alirajpur</b>		
1.	Shri K. S. Bhura (Retired)	03.09.1994 to 31.08.2013
2.	Shri Rituraj Solanki	01.09.2013 to 05.06.2017
3.	Shri B. L. Rao	05.06.2017 to 30.09.2018

**Appendix - 3.4.6**

(Reference: Paragraph 3.4, Page No. 87)

**Statement showing details of amounts drawn and deposited into bank account of Shri Rituraj Solanki, Assistant Grade-III instead of genuine recipients**

Sl. No.	Bill No./Date (amount drawn for)	Voucher No./Date	Amount (in ₹)	Bank account details of Shri Rituraj Solanki, Assistant Grade-III (wherein amount shown in Col. 4 deposited)
(1)	(2)	(3)	(4)	(5)
1.	673/03.03.2014 (Studentship of hostel)	18/ 04.03.2014	2,70,000	31492781015, IFSC SBIN0030048
2.	681/11.03.2014 (GIS of Late Amar Singh Rawat, Assistant Teacher)	13/ 11.03.2014	2,50,000	31492781015, IFSC SBIN0030048
3.	323/04.09.2015 (Anticipatory Pension of Shri Manraj Bamanian, Head Master)	217/ 04.09.2015	81,878	11940100004853, IFSC BARB0UDAIGA
<b>Total</b>			<b>6,01,878</b>	

## Glossary of Abbreviations

### 2. Implementation of Food Safety and Standards Act, 2006

Sl. No.	Abbreviations	Full form
1	ADM	Additional District Magistrate
2	AO	Adjudicating Officer
3	ATN	Action Taken Note
4	C&S	Civil Surgeon-Cum-Hospital Superintendent
5	CAC	Central Advisory Committee
6	CFS	Commissioner, Food Safety
7	CJM	Chief Judicial Magistrate
8	CM	Chief Minister
9	CM&HO	Chief Medical and Health Officer
10	D&J	District and Sessions Judge
11	DDF&D	Deputy Director, Food and Drugs
12	DEO	District Education Officer
13	DLSC	District Level Steering Committee
14	DO	Designated Officer
15	DPC	District Project Co-ordinator
16	DPO	District Programme Officer
17	DSO	District Supply Officer
18	FBO	Food Business Operator
19	FCS&CP	Food Civil Supplies and Consumer Protection
20	FLRS	Food Licensing and Registration System
21	FoSCoRIS	Food Safety Compliance through Regular Inspection and Sampling
22	FSAT	Food Safety Appellate Tribunal
23	FSO	Food Safety Officer
24	FSS	Food Safety and Standards
25	FSSAI	Food Safety and Standards Authority of India
26	GoI	Government of India
27	GoMP	Government of Madhya Pradesh
28	HoD	Head of Department
29	IEC	Information Education and Communication
30	InfoLnet	Indian Food Laboratories Network
31	MFTL	Mobile Food Testing Laboratory

Sl. No.	Abbreviations	Full form
32	MIS	Management Information System
33	NABL	National Accreditation Board for Testing and Calibration Laboratory
34	PH&FWD	Public Health and Family Welfare Department
35	PS	Principal Secretary
36	SDO	Sub Divisional Officer
37	SFL	State Food Laboratory
38	SHG	Self Help Group
39	SLSC	State Level Steering Committee
40	SRSWOR	Simple Random Sampling Without Replacement
41	W&CDD	Women and Child Development Department

### 3.1 Creation, Maintenance and Utilisation of Sports Infrastructure

Sl. No.	Abbreviations	Full form
1	DSYW	Department of Sports and Youth Welfare
2	PIU	Project Implementing Units
3	CPA	Capital Project Administration
4	RES	Rural Engineering Services
5	PWD	Public Works Department
6	MPLUN	Madhya Pradesh Laghu Udyog Nigam
7	GoMP	Government of Madhya Pradesh
8	ACS/PS	Additional Chief Secretary/ Principal Secretary
9	DSO	District Sports and Youth Welfare Officer
10	MPFC	Madhya Pradesh Financial Code
11	FR	Financial Rules
12	MPTC	Madhya Pradesh Treasury Code
13	MPWD	Madhya Pradesh Works Department
14	IRC	Indian Road Congress
15	PRDD	Panchayat and Rural Development Department
16	MIS	Management Information Systems
17	CM	Chief Minister
18	NAC	National Advisory Council
19	MHRD	Ministry of Human Resource Development
20	ST	Scheduled Tribes

Sl. No.	Abbreviations	Full form
21	AA	Administrative Approval
22	TS	Technical Sanction
23	SOR	Schedule of Rates
24	GoI	Government of India
25	NOC	No Objection Certificate
26	Sqm	Square Meter
27	SS	Sanctioned Strength
28	PIP	Person in Position
29	STC	Sports Training Centre
30	NPP	<i>Nagar Palika Parishad</i>
31	HR	Human Resources
32	CP&OH	Contractor Profit and Over head charges
33	FIH	Federation of International Hockey

### 3.2 Human Resource Management in Home (Police) Department

Sl. No.	Abbreviations	Full form
1	ADG	Additional Director General
2	AJK	<i>Anusuchit Jati Kalyan</i>
3	ASI	Assistant Sub Inspector
4	ASP	Additional Superintendent of Police
5	BPR&D	Bureau of Police Research and Development
6	CC	Company Commander
7	CSP	City Superintendent of Police
8	DCB	District Crime Branch
9	DGP	Director General of Police
10	DIG	Deputy Inspector General
11	DSP	Deputy Superintendent of Police
12	FSL	Forensic Science Laboratory
13	GoI	Government of India
14	GoMP	Government of Madhya Pradesh
15	HC	Head Constable
16	IG	Inspector General
17	IGP	Inspector General of Police
18	IPC	Indian Penal Code

<b>Sl. No.</b>	<b>Abbreviations</b>	<b>Full form</b>
19	M	Ministerial
20	MLA	Member of Legislative Assembly
21	MP	Madhya Pradesh
22	MP	Member of Parliament
23	MPPEB	Madhya Pradesh Professional Examination Board
24	OS	Office Superintendent
25	PHQ	Police Head Quarter
26	PS	Police Station
27	PS	Principal Secretary
28	PTA	Police Training Academy
29	PTS	Police Training School
30	RFSL	Regional Forensic Science Laboratory
31	RI	Reserve Inspector
32	RTI	Right to Information
33	SAF	Special Armed Forces
34	SI	Sub Inspector
35	SIB	Special Intelligence Bureau
36	SLP	Special Leave Petition
37	SP	Superintendent of Police
38	UDC	Upper Division Clerk
39	VIPs	Very Important Persons



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