# Report of the
# Comptroller and Auditor General of India
## for the year ended 31 March 2021

SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest

## Compliance Audit Report (Vol.-I)

# Government of Madhya Pradesh

***Report No. 5 of the year 2023***

Presented to the Legislature
on 8th February 2024

# Report of the
# Comptroller and Auditor General of India
# for the year ended 31 March 2021

## Compliance Audit Report (Volume-I)

## Government of Madhya Pradesh

***Report No. 5 of the year 2023***

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# PREFACE

This Report for the year ended March 2021 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.

This Report contains significant findings of Compliance Audit of Farmer Welfare and Agriculture Development, Horticulture and Food Processing, Revenue, School Education, Technical Education, Skill Development and Employment and Water Resources Department of Government of Madhya Pradesh. The Audit has been conducted under the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971.

The instances mentioned in the Report are those which came to notice in the course of test audit during the period 2019-21. 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 2019-21 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-1
# Overview

# Chapter-1: Overview

## 1.1 About this Report

This Report of the Comptroller and Auditor General of India (CAG) contains matters arising from Compliance Audit of various auditee departments of the Government of Madhya Pradesh.

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 auditee entities

A summary of the expenditure incurred by the 33[1] auditee departments out of 54 departments of Government of Madhya Pradesh (GoMP) under Audit jurisdiction of office of the Principal Accountant General (Audit-I), Madhya Pradesh during the four-year period 2017-21 is given below:

**Table: 1.1**

**(₹ in crore)**

| Sl. No. | Name of the Department | 2017-18 | 2018-19 | 2019-20 | 2020-21 |
|---|---|---|---|---|---|
| 1. | Panchayat and Rural Development Department | 31,654.94 | 30,916.50 | 24,663.38 | 24,194.34 |
| 2. | School Education Department | 10,563.75 | 11,270.77 | 19,046.17 | 20,953.88 |
| 3. | Farmer Welfare and Agriculture Development Department | 5,362.35 | 9,942.57 | 15,172.39 | 13,706.75 |
| 4. | Revenue Department | 3,932.00 | 3,980.89 | 7,796.97 | 12,095.11 |
| 5. | Home Department | 5,888.01 | 6,840.54 | 7,258.04 | 7,338.56 |
| 6. | Public Health and Family Welfare Department | 5,236.41 | 5,093.04 | 6,762.62 | 7,226.08 |
| 7. | Tribal Affairs Department | 3,677.81 | 3,903.72 | 7,448.83 | 6,858.82 |
| 8. | Water Resources Department | 7,042.41 | 6,681.26 | 7,182.45 | 6,251.08 |
| 9. | Narmada Valley Development Department | 2,535.84 | 3,144.72 | 3,224.97 | 5,031.95 |
| 10. | Women and Child Development Department | 3,831.64 | 4,222.96 | 4,659.36 | 4,833.02 |
| 11. | Higher Education Department | 1,709.44 | 1,963.58 | 2,218.28 | 2,634.92 |
| 12. | Medical Education Department | 1,629.79 | 1,968.02 | 2,033.95 | 1,770.65 |

[1] Remaining 21 out of 54 departments of GoMP are under audit jurisdiction of Office of the Accountant General (Audit-II), Madhya Pradesh, Bhopal.

| Sl. No. | Name of the Department | 2017-18 | 2018-19 | 2019-20 | 2020-21 |
|---|---|---|---|---|---|
| 13. | Law and Legislative Affairs Department | 972.86 | 1,358.61 | 1,626.13 | 1,537.62 |
| 14. | Scheduled Caste Welfare Department | 1,083.70 | 976.59 | 1,062.49 | 1,282.96 |
| 15. | Technical Education and Skill Development Department | 901.62 | 1,064.35 | 948.19 | 967.50 |
| 16. | Labour Department | 165.28 | 974.97 | 778.87 | 938.05 |
| 17. | Backward Classes and Minority Welfare Department | 824.88 | 840.84 | 854.10 | 896.15 |
| 18. | Food, Civil Supplies and Consumer Protection Department | 1,576.76 | 1,309.53 | 958.78 | 864.69 |
| 19. | Animal Husbandry and Dairying Department | 759.26 | 882.92 | 987.64 | 849.76 |
| 20. | Social Justice and Disabled Persons Welfare Department | 442.99 | 501.09 | 749.07 | 668.90 |
| 21. | General Administration Department | 593.49 | 579.39 | 597.72 | 602.77 |
| 22. | Co-operation Department | 1,894.86 | 1,683.29 | 501.41 | 582.00 |
| 23. | Ayush Department | 351.47 | 429.42 | 511.04 | 436.03 |
| 24. | Jail Department | 292.75 | 328.54 | 383.63 | 423.91 |
| 25. | Horticulture and Food Processing Department | 649.86 | 1,388.17 | 617.20 | 406.98 |
| 26. | Public Relation Department | 382.94 | 418.82 | 330.49 | 331.48 |
| 27. | Sports and Youth Welfare Department | 174.59 | 171.19 | 139.25 | 145.26 |
| 28. | Fisherman Welfare and Fisheries Development Department | 65.58 | 75.91 | 80.08 | 112.46 |
| 29. | Bhopal Gas Tragedy Relief and Rehabilitation Department | 96.03 | 102.83 | 102.75 | 109.98 |
| 30. | Cottage and Rural Industries Department[2] | 211.44 | 199.20 | 121.60 | 92.09 |
| 31. | Parliamentary Affairs (State Legislature) Department | 87.13 | 83.98 | 81.48 | 80.49 |
| 32. | Public Service Management Department | 47.67 | 46.96 | 53.82 | 47.83 |
| 33. | Denotified Nomadic and Semi Nomadic Tribes Welfare Department | 19.56 | 15.87 | 18.43 | 17.57 |
| **Total** | | **94,659.11** | **1,03,361.04** | **1,18,971.58** | **1,24,289.64** |

**(Source: Appropriation Accounts of Government of Madhya Pradesh for the respective years and data collected from Finance Department, Government of Madhya Pradesh)**

[2] Two Directorates viz. Directorate of Handlooms and Handicrafts and Directorate of Sericulture are under Cottage and Rural Industries Department. Directorate of Sericulture is under Audit jurisdiction of office of the Principal Accountant General (Audit-I), Madhya Pradesh.

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

Out of 54 departments of the Government of Madhya Pradesh, 33 departments along with eight Public Sector Undertakings (PSUs) and three autonomous bodies 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 departments of the Government as per the following provisions of the DPC Act:

- Audit of expenditure is carried out under Section 13[3] of the DPC Act;
- Audit of PSUs is carried out under the Section 19(1)[4] of the DPC Act;
- Audit of ***autonomous bodies*** is conducted under Sections 19(2)[5] and 20(1)[6] 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[7] 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.

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[3] 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.

[4] Audit of the accounts of Government companies is performed and exercised in accordance with the provisions of the Companies Act, 2013.

[5] 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.

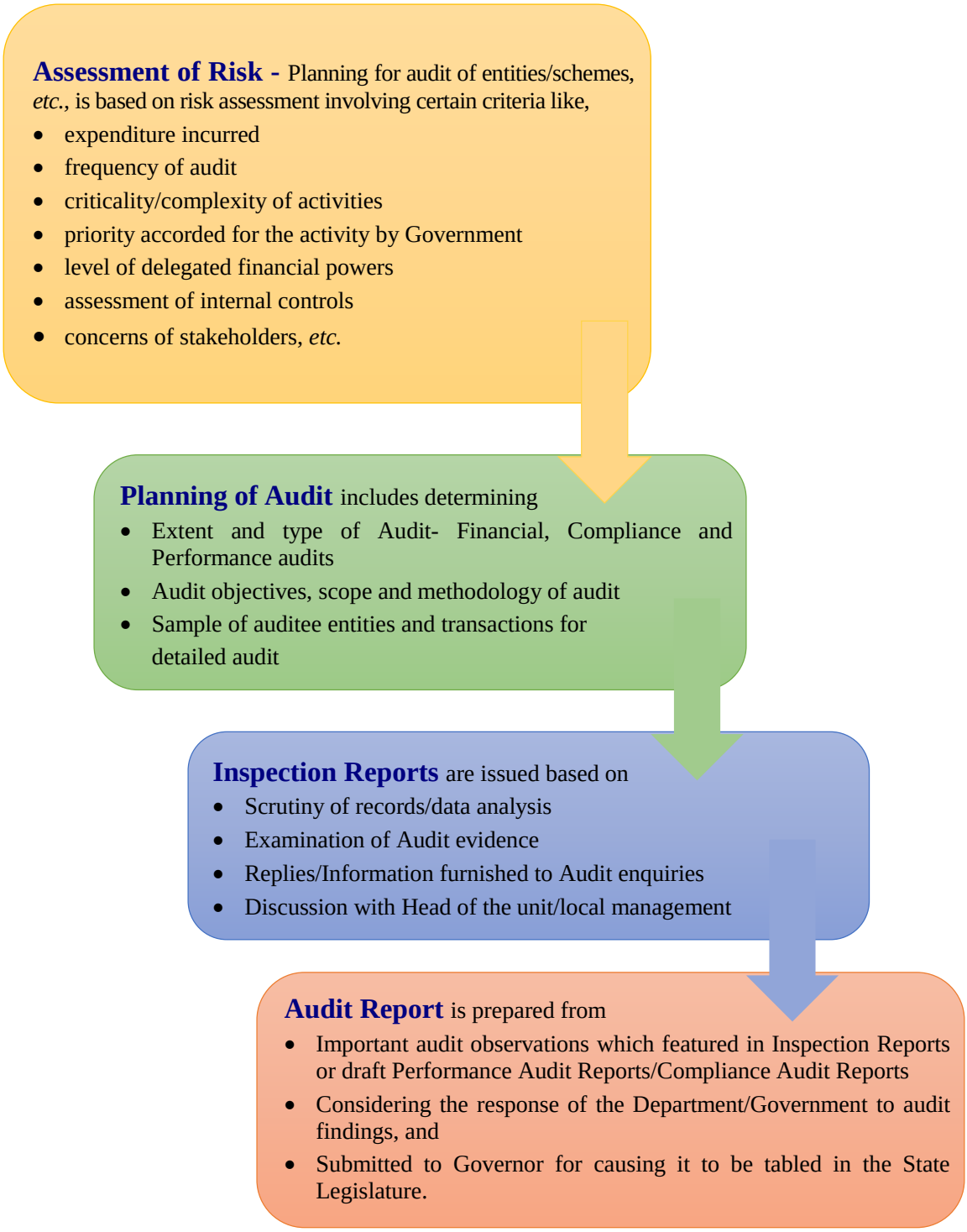
[6] Audit of accounts of any body or authority on request of Governor, on such terms and conditions as may be agreed upon between CAG and Government.

[7] 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 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 2022, 13,642 IRs containing 50,924 paragraphs pertaining to previous years were pending for settlement as detailed below. Of these, first replies have not been received in respect of 8,596 paragraphs (16.88 *per cent*) contained in 1,583 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 2022 | | IRs/Paragraphs where even first replies have not been received as of 31 March 2022 | |
|---|---|---|---|---|
| | IRs | Paragraphs | IRs | Paragraphs |
| 2016-17& earlier years | 10,390 | 30,361 | 602 | 2,179 |
| 2017-18 | 1,363 | 7,215 | 260 | 1,424 |
| 2018-19 | 771 | 4,958 | 200 | 1,160 |
| 2019-20 | 1,088 | 8,154 | 492 | 3,617 |
| 2020-21 | 30 | 236 | 29 | 216 |
| **Total** | **13,642** | **50,924** | **1,583** | **8,596** |

**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 compliance audit reports/draft audit paragraphs proposed for inclusion in CAG's Report within specified period[8] of their receipt. We forwarded these four draft compliance audit reports and two audit paragraphs to the Additional Chief Secretary/Principal Secretaries of the departments[9] concerned, drawing their attention to the audit findings and requesting them to send their response within two 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. On non-receipt of replies of Government despite repeated reminders, the fact of non-receipt of Government responses was brought to the notice of the Chief Secretary to the Government in April 2022, July 2022 and August 2022. Thereafter, Government/ Department submitted replies on compliance audits/audit paragraphs which 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 (ENs) on paragraphs and reviews included in Audit Reports, within three months[10] 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 were yet to be received from seven Departments in respect of 25 paragraphs/performance audit review that featured in the Audit Reports for the years 2016-17 to 2018-19 as of 31st March 2022. Details are given in ***Appendix-1.2.***

### 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[11] from the date of receipt of recommendations. As of March 2022, 31 ATNs on 68 paragraphs of Audit Reports in respect of 14 Departments were yet to be received. Details are given in ***Appendix 1.3.***

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8 As per paragraphs 137 and 138 of Regulations on Audit and Accounts 2020.

9 Farmer Welfare and Agriculture Development, Horticulture and Food Processing, Revenue, School Education, Technical Education, Skill Development and Employment and Water Resources Department.

10 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.

11 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 Significant audit observations

This Report contains findings of four compliance audits and two audit paragraphs that emerged from a test-check of accounts and transactions of six Departments[12] of Government of Madhya Pradesh during 2019-21.

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

### *1.7.1 Audit on Land Acquisition and utilization of acquired land*

The Revenue Department, Government of Madhya Pradesh acquires land for public purposes based on requisitions from various Departments, Public Sector Undertakings of the Union and the State under provisions of the Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation and Resettlement Act, 2013 (Act 2013), the National Highways (NH) Act, 1956 and the Madhya Pradesh Consent Land Purchase Policy, 2014. The Act, 2013 replacing the earlier Land Acquisition Act, 1894 came into force with effect from 1 January 2014.

The Department acquired 12,928.603 hectares (ha) of land at a total cost of ₹ 2,208.67 crore in six audited districts in Madhya Pradesh during 2015-20. Audit on Land Acquisition and utilization of acquired land during 2015-20 revealed the following:

The Department could not ensure fair compensation and transparency in the land acquisition process. We noticed lacunae in updation of land records and documentation for ensuring proper and timely compensation to the landowners. The Department did not ensure conduction of preliminary survey and submission of preliminary survey reports before publication of the declaration. We noticed variations in two separate survey reports of same land wherein the survey was conducted by the same personnel for the same land. Collectors/Land Acquisition Officers did not ensure publication of declaration in 10 land acquisition cases and timely finalization of compensation awards in nine land acquisition cases. The Requiring Bodies illegally possessed/utilized 19.688 ha land of 321 landowners in three districts before award/sanction of compensation of ₹18.79 crore.

There were deficiencies in determination of the compensation award in accordance with Collector guidelines and provisions of the Act resulting in improper assessment of compensation ₹ 21.73 crore in 32 land acquisition cases. Similarly, other components of the compensation like additional compensation and Solatium were not properly calculated resulting in both extra payment of compensation ₹4.78 crore in 28 land acquisition cases and short payment of compensation ₹3.66 crore in 20 land acquisition cases. We also noticed delays in disbursement of compensation of ₹ 270.71 crore out of ₹ 595.57 crore to 1,827 out of 3,986 landowners in 65 land acquisition cases and non-disbursement of compensation of ₹102.70 crore out of ₹573.09 crore to 859 out of 3,953 landowners in 59 land acquisition cases. Government orders on the maintenance and reconciliation of amounts in PD accounts were not followed. There was violation of Consent Land Purchase Policy due to non-

[12] Farmer Welfare and Agriculture Development, Horticulture and Food Processing, Revenue, School Education, Technical Education, Skill Development and Employment, and Water Resources Department.

execution of sale deed even after payment of compensation and sale deed was not executed in the name of Collector.

The work of six projects could not be completed within stipulated timeline in eight land acquisition cases due to delay in land acquisition process. There was no database/MIS or other mechanism to monitor the status of land utilization which could have facilitated appropriate and timely action against deviations/non-compliances. Database of private lands acquired and payment of compensation was not maintained at both State and District levels.

***(Paragraph 2.1)***

### *1.7.2 Audit on Extension, Renovation and Modernization (ERM) of Tawa Irrigation Project*

The objective of Extension, Renovation and Modernization (ERM) of Tawa Irrigation Project was to increase the Culturable Command Area (CCA) by cement concrete lining of the entire canal system from main canals to minors so that more area may be brought under the command and irrigation water could be made available to the deprived areas in tail regions of canal. ERM of existing earthen canal system aimed to increase the existing designed CCA of Tawa project from 2,40,953 ha to 3,20,146 ha. Audit of ERM of Tawa Irrigation Project covering the period 2018-21 revealed several deficiencies in execution of works for extension, renovation and modernization. As of March 2021, the Department could complete CC lining only of 375.66 km (14.06 *per cent*) against the required CC lining of 2,670.92 km. The target to increase CCA was not achieved due to inadequate survey and lack of synchronization in the lining works of Main Canals, Branch Canals, distributaries and Minor Channels. Further, the Department did not initiate any action (planning/ estimation of cost) for obtaining required administrative approval from the Government for lining works in the minor channels despite expiry of seven years from the date of sanction of ERM of Tawa Irrigation Project. Thus, the CCA could only be increased by 3,830 ha (5 *per cent* of targeted additional CCA) despite incurring expenditure of ₹ 592.81 crore. Audit of Contract Management and execution of work revealed several deficiencies as inclusion of unrequired or inadmissible items in the estimates resulted in extra/excess payment to contractors, contractors were extended undue benefit by paying price adjustment in violation of the General Condition of Contract. Further, the Department did not ensure the compliance of the specifications during the construction of canals and accepted below specification works, resulted in execution of sub-standard work and this may hamper the life of the CC lining of canal. The objective of providing water to tail region was not achieved as a result, the benefit was not accrued to intended beneficiaries of 476 villages of Hoshangabad and 332 villages of Harda district.

***(Paragraph 2.2)***

### *1.7.3 Audit of Mission for Integrated Development of Horticulture (MIDH)*

Ministry of Agriculture and Farmers Welfare (MoAFW), Government of India (GoI) implemented Mission for Integrated Development of Horticulture (MIDH) for holistic growth of the horticulture sector as a Centrally Sponsored Scheme from April 2014. Audit

of implementation of MIDH by the State Government during 2018-21 revealed several deficiencies in programme implementation as the State Horticulture Mission (SHM) failed to prepare perspective/strategic plan for overall growth of horticulture and Annual Action Plans (AAP) were prepared without conducting baseline surveys and feasibility studies. In absence of inputs and data either from field offices or though surveys, the AAPs prepared by the SHM were far removed from ground realities. Further, *Panchayati Raj Institutions* (PRIs) were required to play a key role in implementation of MIDH through identification of crops/species and beneficiaries, although the Department lost out on the expertise, feedback and enhanced co-operation of the PRIs while implementing the Mission's objectives. The financial management by SHM was also deficient as against the amount released during 2018-19 to 2020-21, the SHM could utilize only 68 *per cent* funds. Further, SHM irregularly paid ₹6.75 crore to MP Agro Industries Development Corporation Limited without receipt of materials, in violation of the GoMP instructions. There were significant shortfall in implementation of several components such as area expansion, post-harvest management, protected cultivation, horticulture mechanization etc. during 2018-21 resulted in non-achievement of overall intended objectives of MIDH year on year across the State. The shortfall was due to failure of SHM to timely approve AAPs and communicate the same to the districts for implementation. Test check of records in selected districts revealed that the ADs/DDs paid subsidy to ineligible beneficiaries or paid subsidy on the basis of invoices bearing fake GSTIN. Further, we noticed irregular expenditure/excess payment of subsidy on Area Expansion, Protected Cultivation, Horticulture Mechanization, Post-Harvest Management etc. components in violation of the extant orders/instructions. The monitoring of the department was also deficient as absence of proper monitoring coupled with staff shortage, physical verification and geo-tagging of works were not done properly. As a result, work orders were issued for pre-established structures and physical verifications carried out appeared to be doubtful.

***(Paragraph 2.3)***

### *1.7.4 Audit on "Per Drop More Crop" under Pradhan Mantri Krishi Sinchayee Yojana*

Per Drop More Crop (PDMC) is one of the four components of centrally sponsored scheme *"Pradhan Mantri Krishi Sinchayee Yojana"*. It aimed to enhance water use efficiency at farm level by promoting appropriate technological interventions like Drip and Sprinkler Irrigation. Audit of PDMC revealed that programme management was deficient as the departments failed to utilize GoI funds as per guidelines led to non-receipt of second instalment of ₹324 crore during 2016-20, there was shortfall of 65 *per cent* (4.01 lakh Hectare) in coverage under MI technologies against the target. Financial Management was deficient as in violation of the decision of State Level Sustainable Agriculture Mission Committee (SLSAMC)/ State Level Sanctioning Committee (SLSC), sanction order for the payment of ₹4.76 crore was issued in favour of M.P. Agro from the administrative expenses of the scheme, Directorate, Horticulture and Farm Forestry and ADH/DDH of four test-checked districts incurred inadmissible expenditure to the tune of ₹84.65 lakh and ₹6.19 lakh respectively from administrative expenses head. There were deficiencies in

scheme implementation as department had favoured three barred companies and paid ₹1.01 crore for the supply of 123 drip systems and 197 sprinkler systems, Additional Director, Horticulture irregularly allowed a supplier to supply 225 drip systems with 26,958 metre PVC pipes costing to ₹17.52 lakh procuring from unregistered firm. There were deficiencies in monitoring and evaluation as SLSC did not decide action plan for monitoring and evaluation during 2016-20.

***(Paragraph 2.4)***

### *1.7.5 Unfruitful expenditure on construction of hostels*

Technical Education and Skill Development Department, Government of Madhya Pradesh accorded sanction for construction of girls' hostel in Government Polytechnic Colleges without assessing requirement, leading to non-utilization/partial utilization of 30 girls' hostels and consequent infructuous expenditure of ₹26.30 crore.

***(Paragraph 2.5)***

### *1.7.6 Fraudulent withdrawal of Government funds*

District Education Officer, Rewa fraudulently drew ₹65.05 lakh meant for salary/arrears of salary of staff of grantee schools and transferred the money to bank accounts which were not pertaining to the intended payees.

***(Paragraph 2.6)***

## 1.8 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 during the course of conduct of Audit.

# Chapter-2
## Compliance Audit

- **Audit on Land Acquisition and utilization of acquired land**
- **Audit on Extension, Renovation and Modernization (ERM) of Tawa Irrigation Project**
- **Audit of Mission for Integrated Development of Horticulture (MIDH)**
- **Audit on "Per Drop More Crop" under *Pradhan Mantri Krishi Sinchayee Yojana***
- **Two Audit paragraphs**

# Chapter-2: Compliance Audit

# Revenue Department

## 2.1 Audit on Land Acquisition and utilization of acquired land

### 2.1.1 Introduction

The Revenue Department, Government of Madhya Pradesh (GoMP) acquires land for public purposes such as roads, dams, reservoirs etc. based on requisitions from various departments, Public Sector Undertakings (PSUs) of the Union and the State under provisions of the Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation and Resettlement Act, 2013 (Act 2013), the National Highways (NH) Act, 1956 and the Madhya Pradesh Consent Land Purchase Policy, 2014. The Act, 2013 replacing the earlier Land Acquisition Act, 1894 came into force with effect from 01 January 2014[1]. The land acquisition process was carried out in four stages (Requisition from Requiring Body, Preliminary Notification, Declaration and Award of Compensation), except in case of acquisition under Consent Land Purchase Policy 2014. The land acquisition (LA) process followed in the State is given in ***Appendix-2.1.1.*** During 2015-20, the Department acquired 12,928.603[2] hectares (ha) of land at a total cost of ₹ 2,208.67[3] crore in six[4] selected districts of Madhya Pradesh. Details of district-wise and Requiring Body (RB[5])-wise compensations awarded during 2015-20 in these six districts is given in ***Appendix-2.1.2.*** The Department did not provide State-wide information related to land requisitions/acquisition, funds provided for land acquisition, expenditure made on land acquisition etc. for the period 2015-20.

### 2.1.2 Organizational structure

The Principal Secretary (PS) is the head of the Revenue Department at the Government level. The Principal Revenue Commissioner is the head of the Department for land acquisition at the State level. District Collectors with the assistance of Sub-Divisional Officers (SDO), Revenue and *Tahsildars* acquire land as per provisions of the Acts.

GoMP appointed (September 2016) District Judges (D&J) as ex-officio Presiding Officers for resolution of disputes arising in land acquisition under the Land Acquisition, Rehabilitation and Resettlement Authority.

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[1] Except applicability of certain provisions to other related Acts mentioned in Fourth Schedule, including the NH Act, 1956 with effect from 01.01.2015.

[2] Includes 272.708 ha of land acquired for departments (Railways and NHAI) and PSUs of Government of India.

[3] Cost includes compensation amount (including for assets/rehabilitation but excluding administrative cost).

[4] Bhopal, Gwalior, Hoshangabad, Jabalpur, Rajgarh and Sagar.

[5] Acquiring Agency in case of the NH Act, 1956.

### 2.1.3 Audit Objectives

Compliance Audit of land acquisition was conducted to assess whether:

- Provisions of the Act, rules and procedures for land acquisition were complied with;
- Compensation dues to landowners were properly assessed and paid in time to landowners;
- Adequate mechanism existed for monitoring and timely utilization of acquired land for the specified purposes.

### 2.1.4 Audit criteria

We sourced audit criteria from the following:

- The Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation and Resettlement (RFCTLARR) Act, 2013, as amended and Rules made thereunder;
- The National Highways Act, 1956 and Orders/Manuals issued thereunder; the Wild Life (Protection) Act, 1972;
- Madhya Pradesh RFCTLARR Rules, 2015 and Consent Land Purchase Policy, 2014;
- Madhya Pradesh Land Revenue Code (MPLRC) 1959, Guidelines[6] of Collectors, compensation awards, Orders and circulars of Government of India (GoI) and GoMP relating to acquisition of land.

### 2.1.5 Scope and methodology of Audit

We examined records of the Revenue Department (Headquarters) at Bhopal and 141 land acquisition (LA) cases, i.e. around 16 *per cent* of total 895 LA cases awarded by the Collectors / LAOs under respective Land Acquisition Acts / Policy during the period from 2015-16 to 2019-20 in six districts (out of 52) of the State, as given in **Table 2.1.1**.

**Table 2.1.1: Award made during 2015-20 in test checked six districts**

| Name of the Act / Regulations/Guidelines/Policy | No. of LA cases | Award Amount (₹ in crore) | Extent (Ha) |
|---|---|---|---|
| The RFCTLARR Act, 2013 | 106[7] | 825.08 | 4,434.604 |
| The National Highways Act, 1956 | 16 | 32.83 | 9.535 |
| Consent Land Purchase Policy, 2014 | 15 | 27.61 | 52. 852 |
| The Wild Life (Protection) Act, 1972 | 03 | 36.30 | 225.110 |
| Grant | 01 | 6.66 | 0 |
| **Total** | **141[8]** | **928.48** | **4,722.101** |

[6] Collector Guideline prescribes the rate for determination of market value of land, building etc. for the purpose of registration of sale deed.

[7] Includes nine cases processed partly under the LA Act, 1894 as on 01.01.2014 but compensation was awarded under the provisions of Section 24 of the Act, 2013.

[8] These awards include 16 requisitions (788.374 ha) made before 2015-16.

These six districts were selected based on expenditure reported on land acquisitions during 2015-16 to 2019-20 and availability of transport connectivity during Covid-19 pandemic (September-November 2020). Out of 141 cases selected, procedures prescribed under the provisions of the Act, 2013 and the NH Act, 1956 were applicable to 118 compulsory land acquisitions and in the remaining 23[9] cases, procedures for respective acquisition (like Consent Land Purchase Policy) was applicable for acquiring the land for public purposes.

Entry Conference was held (October 2020) with the Principal Secretary, Revenue Department to explain the objectives, scope and methodology of the audit. Exit Conference was held in October 2021 and Government reply received (October 2022) have been incorporated appropriately in this Report.

### 2.1.6 Action on previous Audit Report relating to Land Acquisition in the State

Audit Report (Civil) No. 2 of the CAG for the year ended 31 March 2011 for GoMP included Performance Audit on Acquisition and Allotment of Land / Government Land Management was tabled in the Assembly on 12 December 2012. The Report was discussed by the Public Accounts Committee (PAC) in June 2017 and PAC's recommendations report was awaited (April 2022).

## Audit Findings

### 2.1.7 Acquisition of Land

The District Collector may authorise the Additional Collector/Deputy Collector/Joint Collector and SDO, Revenue on different occasions to act as Land Acquisition Officer (LAO). In case of land acquisition under the NH Act 1956, SDO, Revenue is declared as competent authority to carry out all the procedures of land acquisition except publication of preliminary notification and declaration, which are performed by the concerned NHAI[10] projects units.

The status of land acquisition as on 31 March 2020 against the requisitions received during 2015-20 in the selected six districts is given in **Table-2.1.2**:

[9] Total 23 cases are excluded as procedure under land acquisition Act is not required (Three cases of outstanding payment of assets (Jabalpur district), one case of revised award (Rajgarh district); three cases of Rehabilitation and Resettlement (Sagar district), 15 consent land purchase cases and one case for payment of grant for acquisition of houses).

[10] National Highways Authority of India.

| Table-2.1.2: Status of land acquisition cases in six districts during 2015-20 | | | | | |
|---|---|---|---|---|---|
| **Details of land acquisition cases** | **Category of land acquisition cases** | | | | **Total (Nos)** |
| | **Land (Nos)** | **Area of Land (in ha)** | **Assets attached to Land (Nos)** | **Rehabilitation Grant (Nos)** | |
| **(1)** | **(2)** | **(3)** | **(4)** | **(5)** | **6 (2+4+5)** |
| *(a)* Requisitions received from RBs | 900 | 22,879.221 | 85 | 115 | 1,100 |
| *(b)* Land acquisition cases awarded | 660 | 11,833.150 | 67 | 111 | 838 |
| *(c)* Pending requisitions | 234 | 9,083.501 | 16 | 4 | 254 |
| *(d)* Status not available | 6 | 6.818[11] | 2 | 0 | 8 |

***(Source: Data compiled from the records of Revenue Department/LAOs)***

In six districts, 895 land acquisition (LA) awards (including 57 awards relating to requisitions received before 01 April 2015) were made during 2015-20. In addition to 1095.453 ha relating to 57 requisitions, the Department acquired 52 *per cent* of land against requisitions received during 2015-20 and 40 *per cent* of land was yet to be acquired[12] (***Appendix-2.1.3).*** Status of remaining eight *per cent* requisitioned area was not available.

Government stated (October 2022) that the land acquisition works are completed in Gwalior and Hoshangabad districts. The land acquisition proposals were pending in case of Railway in Rajgarh district. In Sagar district, the acquisition work could not be completed due to non-deposition of compensation amount by the applying agencies and affected parties challenged the proceedings of land acquisition before the higher courts.

The reply is not acceptable as the Department has submitted a generic reply without submitting any evidence in support of their reply. Even if we take the reply of the Department at its face value for Gwalior, Hoshangabad and Rajgarh districts, in the remaining districts (Bhopal, Jabalpur and Sagar districts) the action of the Department is still inadequate as around 31 *per cent* cases are still pending for acquisition.

On scrutiny of the above selected LA cases, we noticed the following:

### *2.1.7.1 Preliminary Notification*

As per Section 11 of the Act 2013, the Collector shall issue Preliminary notification[13] on receipt of requisition from Requiring Body for acquisition of land for public purposes. Such notification along with the details of land shall be published properly and also uploaded on the website of the Appropriate Government. Similar procedure is also prescribed in case of land acquisitions under the NH Act, 1956. At this stage, the Collectors are required to perform the following functions under the Acts:

[11] Area is not available for four cases.

[12] 228 out of 234 cases pertain to 2017-20 and remaining six cases pertain to 2015-16 and 2016-17.

[13] Notification for acquiring land for public purposes along with the details of land shall be published (a) in the Official Gazette; (b) in two daily newspapers; (c) in the local language in the *Panchayat*, Municipality or Municipal Corporation, as the case may be and in the offices of the District Collector, the Sub-divisional Magistrate and the Tahsil; and (d) in the affected areas.

### *2.1.7.2 Updation of land records*

Authorized officers (*Patwari and Nagar Sarvekshak*) as provided in MPLRC 1959 were required to update land records within two months of preliminary notification indicating ownership of land, irrigation status, determination of legal heirs, existence of any assets such as tree, building, well etc., for assessing and payment of compensation. We observed that the LAOs did not ensure updation[14] in *Khasra*[15] (land records) in nine out of 96[16] cases in four districts[17]. In the absence of proper documentation, we could not ascertain whether Collectors/LAOs followed up with the concerned authorities dealing with land acquisition to update the land records and ensure compliance with the Act, 2013.

Government stated (October 2022) that land records updation is a continuous process and is going on all the time. However, whenever land acquisition is proposed, all pending land records updation is carried out in that particular area and villages by launching special campaign before notification under Section 11.

The reply is not acceptable as audit did not find updation of *Khasra* details i.e. landowners name, share of ownership, and source of irrigation in above LA cases. Further, updation of land records by authorized officers was to be carried out after issue of notification under Section 11.

### *2.1.7.3 Meetings with Local Bodies in the affected areas*

Under the provisions of Section 11 of the Act 2013, the Collectors were required to ensure through LAOs that meetings with Gram Sabha/Municipalities were especially conducted to inform contents of preliminary notification including the purposes of the proposed land acquisition. We noticed that no information was maintained with LAOs relating to meetings held with Gram Sabha / Municipalities in respect of 85 out of 96 LA cases covered under the Act, 2013. Hence, audit could not ascertain the compliance of these aspects in 85 LA cases.

Government stated (October 2022) that Local Bodies were duly intimated about proposed land acquisitions.

The reply is not acceptable as the Department did not furnish supporting evidences in support of reply for verification by Audit. Further, Local Bodies were to be informed about the contents of preliminary notifications through holding meetings with them. Thus, mere intimation sent to Local Bodies did not fulfill the requirement of the Act.

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[14] Current owner of land / apportionment of share as per area and classification of land i.e irrigated/unirrigated.

[15] *Khasra / Survey Number*: A number assigned to a portion of land formed into or recognised as a survey number under MPLRC and entered in the land records under an indicative number.

[16] No such specific provision in the NH Act, 1956.

[17] Gwalior (six cases, 24 *khasra*), Hoshangabad (one case, one *khasra*), Jabalpur (one case, two *khasra*) and Sagar (one case, one *khasra*).

### *2.1.7.4 Preliminary Surveys*

Section 12 of the Act, 2013 and Section 3B of the NH Act, 1956 empower the LAOs to conduct preliminary survey to assess the area, ownership (including tenant, mortgage) irrigation status, source of irrigation etc. The preliminary survey is required to be completed before publishing the Declaration. However, marking and measurement of land can also be conducted after Declaration if the same has not been done earlier. GoMP issued instructions in September 2014 to the revenue staff to carry out the survey and demarcation of boundaries. The status of preliminary surveys completed in respect of 118 cases is indicated in **Table-2.1.3**.

**Table-2.1.3: District-wise status of Preliminary Surveys and Survey Reports**

| Name of district | No. of land acquisition cases | No. of cases in which Preliminary Surveys was conducted | | No. of cases in which Preliminary Survey was not conducted |
|---|---|---|---|---|
| | | Before Declaration | After Declaration | |
| **1** | **2** | **3** | **4** | **5** |
| Bhopal | 16 | 8 | 7 | 01 |
| Gwalior | 23 | 10 | 13 | 00 |
| Hoshangabad | 21 | 21 | 0 | 00 |
| Jabalpur | 20 | 11 | 2 | 07 |
| Rajgarh | 19 | 18 | 1 | 00 |
| Sagar | 19 | 19 | 0 | 00 |
| **Total** | **118** | **87** | **23** | **08** |

***(Source: Departmental records)***

We noted that in 31[18] out of 110 (28 *per cent*) cases preliminary survey reports were received after Declaration with delays ranging from six to 378 days in four districts. Although there were changes in area (11.7239 ha) due to Preliminary Surveys in 16[19] cases compared to the area mentioned in the Declarations, there were no changes in Declarations rendering the purpose of such surveys/ reports post Declaration unfruitful. In the absence of details of 67 cases, status of action taken on such reports could not be ascertained in audit.

Government stated (October 2022) that it is required to conduct preliminary survey and obtain its report before notification of declaration. The survey helps and supports LAOs in ascertaining area as well as assets standing on the acquired land in details. Its availability is desirable before notification but not mandatory and legally binding. Further, Government stated that delay in survey is found in case of joint survey because the revenue team has to wait for the availability of applying department for conducting survey.

The reply is not acceptable as the completion of preliminary survey before declaration was mandatory as in case of changes in area of land found in preliminary survey, the same could not be reflected in the declaration. This leads to lack of transparency in land acquisition proceedings as actual area to be acquired could not be brought to the notice of landowners. Further, the reason stated by Government for delay in joint survey due to non-availability of

[18] Including eight Preliminary Survey conducted before publishing Declaration.
[19] Bhopal (five cases), Gwalior (six cases), Jabalpur (one case) and Rajgarh (four cases).

Requiring Body is also not acceptable because the fact is not supported by land acquisition proceedings.

### *2.1.7.5 Deficiencies in preliminary survey reports*

As per Collectors' guidelines for market value of land, value of irrigated agriculture land is higher than the value of unirrigated land. The preliminary survey conducted as per the Act indicates type of land and sources of irrigation of the proposed agricultural land for acquisition, which forms basis for payment of compensation to landowners.

We noticed that 93.160 ha land in three cases in Sagar district was reported as unirrigated in the initial joint survey report (undated) as source of irrigation was left blank. Subsequently, another joint survey conducted by the same personnel (Sub-engineer, *Patwari*, Revenue Inspector, *Naib Tahsildar* and *Tahsildar*) indicated different nature of source of irrigation while treating the same land as irrigated, as given in the **Table-2.1.4**.

**Table-2.1.4: Details of source of irrigation mentioned in subsequent survey reports**

| Nature of source | Area in ha | No. of landowners |
|---|---|---|
| 1. Own well | 21.650 | 15 |
| 2. River (electric pump) | 39.300 | 37 |
| 3. River (diesel pump) | 15.350 | 9 |
| 4. Other relatives well | 15.060 | 9 |
| 5. Own pond | 1.800 | 1 |
| **Total** | **93.160** | **71** |

***(Source: Departmental Records)***

We noticed that the award for compensation was made based on the subsequent joint survey report (undated). Due to change in classification of land from unirrigated to irrigated, LAO had to pay extra compensation of ₹12.89 crore to 71[20] landowners during October 2018 to March 2020.

Further to ascertain the status of irrigation, we conducted (January 2023) joint physical survey of acquired land in three villages of Sagar district with *Patwari* (Revenue official). In Lalpura village, we noticed existence of well in one out of five *Khasra* (land records) and there was no well in remaining four *Khasra*. In Prithivipura village, one khasra was physically surveyed and no well was found in *Khasra land*. Further, in Ekpanna Basona village, we noticed existence of well in one out of 18 *Khasra* and existence of well in remaining 17 *Khasra* could not be verified as the lands were affected due to construction of dam. This indicates that survey reports were defective and were not reliable.

Similarly, we noticed that in two cases in Gwalior district, Preliminary Survey reports (October 2018 / January 2019) conducted through *Patwari, Naib Tahsildar and Tahsildar* indicated source of irrigation as *others borewell* or *other source* for 4.060 ha. However, sources of irrigation were changed in the subsequent survey reports (August 2019 / May 2019) conducted through the same personnel. Details are given in **Table-2.1.5**:

[20] ₹0.09 crore was pending for payment to one landowner.

| Table-2.1.5: Details of irrigation source shown in first and subsequent survey report | | | | | |
|---|---|---|---|---|---|
| **Sl. No.** | **Preliminary Survey Report** | | **Subsequent Survey Reports** | | |
| | **Nature of source of irrigation** | **Area (in ha)** | **Nature of source of irrigation** | **Area (in ha)** | **No. of land owners** |
| 1. | Others bore well | 1.332 | Own borewell | 1.166 | 26 |
| | | | Pond | 0.156 | 7 |
| | | | Unirrigated | 0.010 | 1 |
| | **Total** | | | **1.332** | **34** |
| 2. | Other source | 2.728 | Borewell | 0.412 | 16 |
| | | | Well | 0.187 | 2 |
| | | | Canal | 1.819 | 27 |
| | | | Borewell + canal | 0.310 | 1 |
| | **Total** | | | **2.728** | **46** |
| **Grand Total** | | **4.060** | | **4.060** | **80** |

***(Source: Compiled from records of the Department/LAOs)***

As per WRD's instructions in November 2014, if the land has own source of irrigation (tubewell, well, etc.), the land is considered as irrigated. In case the land has other sources of irrigation such as river/stream, canal etc. the landowner is required to submit three years' electricity bill or certificate from the WRD Division for compensation payment. We noticed that in Gwalior, the LAO did not consider other sources of irrigation as valid for treating the land as irrigated.

As per the preliminary survey report the landowners were not eligible for getting compensation as irrigated land because the source was not own source. The landowners became eligible for higher compensation as the source of irrigation was revised to own bore well and pond in subsequent survey reports, as mentioned in **Table-2.1.5** while quoting the instructions of WRD in November 2014. However, instructions of WRD are not covered under the ambit of the Act. Further, we did not find any evidence like valid photograph / video to justify the changes made in subsequent survey reports despite same personnel producing two different survey reports on the same land.

Government stated (October 2022) that the subsequent surveys were conducted on the objection raised by landowners during personal hearing after the initial surveys. During the inspection, the affected parties produced evidence in support of their claims which were accepted and accordingly reported in the subsequent survey reports. There may be some deviations found in the final and initial survey report. The changes found during subsequent survey were recorded in the final survey report.

The reply is not acceptable as the Department neither furnished the evidences provided by the landowners nor produced any document on the basis of which source of irrigation was ascertained in Sagar district and sources changed in Gwalior district in subsequent surveys. Further, changes in initial survey report itself indicates that surveys were not conducted with due care.

#### *2.1.7.6 Non-publication of Declaration*

Deviating from the provision of Section 19 of the Act, publication of declaration was not done in 10 out of 118 land acquisition cases in Hoshangabad district during 2015-20 while acquiring 24.943 ha land for PWD (five cases) and Railways (five cases) on the ground of acquiring small portion of total available area and non-displacement of families. As a result, the area against a particular survey number to be acquired was not notified to the public. The ground on which declaration was not done is not acceptable as the Act does not provide any exemption from declaration.

Government stated (October 2022) that small portions of the land acquired earlier, were further required for the project. The landowners were aware of their land coming under the acquisition. It would cause further delay in acquisition and put impact in the project in terms of completion and cost if all technicalities and formalities were again followed in the land acquisition. So, the procedure was not followed due to the above factors.

The reply is not acceptable as the Land Acquisition Act does not provide for any exemption on declaration.

### 2.1.8 Collection and payment of compensation for land acquisition

#### *2.1.8.1 Delays in deposit of cost of acquisition/award amount*

As per MP RFCTLARR Rules 2015, the State Government prescribed deposit of 50 *per cent* of cost of acquisition by the Requiring Body in PD (Personal Deposit) Account with District Collector. For this purpose, except where State Government is the RB, amount would be deposited as per demand of the Collector. Similarly, the NH Rules made under the NH Act provide for issue of authorization letter to RB for deposit of award amount as per demand raised by competent authority (SDO, Revenue) before award.

In this regard, we noticed that the LAOs did not ensure deposit of ₹29.77 crore in seven LA cases under the NH Act, 1956 as demands were raised subsequent to award.

Similarly, the Collectors did not ensure deposit of ₹20.77 crore[21] by RBs in ten LA cases till the date of award in three districts during 2015-20 in which ₹1.38 crore was not received (October 2020) despite repeated reminders (April and June 2018 and March 2019) of LAOs to RBs (PWD and Narmada Valley Development Authority). The status of deposit of acquisition cost in 95[22] compulsory LA cases before issuing the Declaration is given in **Table-2.1.6.**

[21] RBs did not deposit fund: Railway (₹ 8.38 crore), Industry (₹ 3.11 crore), Public Works Department (₹ 2.70 crore), Police (₹ 2.87 crore), Narmada Valley Development Authority (₹1.83 crore), Madhya Pradesh Road Development Corporation (₹1.26 crore) and Water Resources Department (₹ 0.62 crore).

[22] 30 (out of 125) cases not included in this **Table: 2.1.6**, 13 NHAI cases, 10 cases without declaration (Hoshangabad district) and seven other cases (payment of assets, revised award, rehabilitation).

| Table-2.1.6: Status of deposit of cost of acquisition by RBs before publishing Declaration | | | | | | |
|---|---|---|---|---|---|---|
| **Requiring Body** | **No. of LA cases** | **Amount deposited before publishing Declaration** | | | **Amount deposited after declaration** | **Details not available** |
| | | **50 *per cent* or above[23]** | **Less than 50 *per cent* (Central Govt./ PSUs)** | **As demanded** | | |
| State Government | 79 | 45 | 0 | 6 | 16 | 12 |
| Central Government / PSUs/ Other Bodies | 16 | 13 | 1 | 0 | 1 | 1 |
| **Total** | **95** | **58** | **1** | **6** | **17** | **13** |

***(Source: Departmental records)***

We also noticed that lack of sufficient fund affected payment of compensation to 360 (out of 378) landowners in due time[24] and there was delay of six to 1,365 days. However, there is no provision in the Rules / Guidelines regulating the land acquisition in the State to discourage such delays/defaults in timely depositing the cost of acquisition and thereby avoiding delays in payment of compensation to landowners/interested persons.

Government stated (October 2022) that deposition of amount does not fall within the purview of Revenue Department but is the responsibility of applying agency.

The Reply is not acceptable as declaration should only be made after receipt of cost of acquisition from the RBs as provided under the Acts. Further, delay in payment of legitimate dues due to non-receipt of deposit amount, affected the interests of the landowners adversely.

### *2.1.8.2 Non-payment of interest on belated compensation payments to landowners*

As per provisions of Section 80 of the Act, 2013, the Collector shall pay the amount of award along with interest thereon at the rate of nine *per cent* per annum if the amount of compensation is not paid within one year and thereafter interest at the rate of 15 *per cent* is applicable. However, we noticed that the Collectors (Bhopal and Jabalpur districts) did not make provision to pay interest amounting to ₹1.41 crore to 106 landowners. Reasons for such belated/pending payments were attributed to delays (ranging from 99 to 1,156 days) in deposit of compensation (₹14.97 crore) by the RBs in seven LA cases.

As per provisions of the NH Act, 1956, Competent Authority (LA) may not pay any interest if compensation amount is deposited by RB and the landowners/interested persons are notified to receive the compensation. We noticed that the compensation of ₹11.98 crore was paid belatedly (partly remaining unpaid) to 34 landowners in six cases after award/ possession in Bhopal district. However, we noticed that there is no specific provision for belated deposit/payment of compensation to landowners because of failure of RB to deposit full award amount or Competent Authority (LA) is unable to make payment to landowners. The interest payable to landowners worked out to ₹ 0.41 crore[25].

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[23] Department deposited lump sum amounts for different LA cases instead of depositing LA case-wise.

[24] Delayed payments-120 landowners, Payments within three months of award-63 landowners, Non-disbursement-177 landowners.

[25] At the rate of nine *per cent* per annum.

Government did not furnish reply on payment of interest. Further, no corrective action was taken by the Department despite similar issues were pointed out on non-deposit of award money in Para 2.1.7.9 of the CAG Report 2011 (GoMP).

#### *2.1.8.3 Claims of landowners/interested persons relating to compensation and measurement*

As per provisions of Section 21 of the Act, 2013, the Collector shall publish the public notice on the website and at convenient places stating that the Government intends to take possession of the land, and that claims to compensations for all interests in such land may be made to him. Similarly, provisions of Section 3G of the NH Act, 1956 provide to issue public notice in two local newspapers inviting claims from all persons interested in the land to be acquired. Scrutiny of records revealed that public notice was not issued except in eight LA cases in Bhopal district resulting in non-compliance with the above provisions of the Acts.

The Act 2013 requires the Collectors to provide further opportunity (after declaration) to landowners for staking their claim to them on compensation and any objection to measurement for which date and time is to be mentioned in such notices to appear personally or by agent/or advocate before them for hearing. As per the records, the Collectors/ LAOs issued notices to 4,173 (68 *per cent*) out of 6,161 persons in 76 (out of 105) cases awarded under the Act and the information about issuing of notices to 1,988[26] persons in remaining 29 LA cases in five districts was not found in the records of respective LAOs. Further, out of 4,173 persons, notice was not delivered to 2,921 (70 *per cent*) persons. However, there was no evidence to show that such cases of non-compliance were monitored and appropriate action was taken by the Department to avoid recurrence of such cases.

Government stated (October 2022) that in some cases notices are issued to main co-land holder in case of family holdings with the hope that the co-land holders stands informed if main co-land holder has been informed.

The Departmental reply confirms audit observation that notices were not issued to all persons interested in the land.

### 2.1.9 Finalisation of compensation award and payment of compensation

First Schedule and various provisions of the Act 2013 prescribe the manner of determining the amount of compensation to be awarded to landowners for the land acquired under the Act. Compensation award to landowners includes various components as shown in **Table-2.1.7.**

[26] This includes 604 landowners issued notice partially in 11 cases.

| Table-2.1.7: Components of compensation | | |
|---|---|---|
| (i) | Market value of land | Market value of land as per Section 26 of the Act 2013. |
| (ii) | Value of assets attached to land/ building | As per provisions of Section 29 of the Act 2013. |
| (iii) | Solatium | Amount equivalent to one hundred *per cent* of compensation amount as per Section 30 of the Act 2013. |
| (iv) | Additional compensation | An amount calculated at the rate of 12 *per cent* per annum on market value of land for the period commencing from date of preliminary notification till the date of award or date of taking possession of land, whichever is earlier as per Section 30 of the Act 2013. |

As per the orders (April and September 2015/March 2016) of the Ministry of Road Transport and Highways, GoI read with RFCTLARR (Amendment) Ordinance, 2014 dated 31.12.2014, compensation payable for land acquisitions under the NH Act, 1956 is also determined under the provisions of RFCTLARR Act 2013 with effect from 01.01.2015.

We found the following deficiencies in test-checked land acquisition cases:

### *2.1.9.1 Delays in finalisation of compensation awards*

As per the provisions of the Act 2013, the Collector shall make award within a period of 12 months from publication of declaration. If it was not done within time, the procedure of acquisition of land shall lapse, except if the period is extended for valid reasons to be recorded in writing and uploaded on the website of the Authority concerned. Further, the Collector/LAO shall take possession of the land after ensuring that full compensation is paid to the entitled persons within three months of award made under the Act in land acquisition cases.

During 2015-20, delays ranging between 46 to 245 days in passing final award of compensation were noticed in nine cases (out of 105 LA cases) in four[27] districts to acquire 76.369 ha land. However, extension of time with reasons was found only in respect of two cases[28] whereas extension of time for any valid reasons was not available in remaining seven cases, indicating lapse of land acquisition proceedings.

Delay in finalisation of award invariably results in additional financial implications to the Government / RBs since additional compensation (12 *per* cent) is payable for the period till the date of the award. Delay (41 to 180 days) in finalisation of award resulted in avoidable additional compensation of ₹0.89 crore in six LA cases in three districts[29].

[27] Bhopal (one case-95 days), Gwalior (four cases-46 to 139 days), Hoshangabad (one case-180 days reckoned from preliminary notification, as no Declarations issued) and Jabalpur (three cases-108 to 245 days).

[28] Extension was recorded in two cases: Gwalior (19/A-82/2017-18) and Jabalpur (1/A-82/2015-16).

[29] Bhopal (one land acquisition case, 85 days, ₹32.24 lakh), Gwalior (four land acquisition cases, 41 to 104 days, ₹2.03 lakh) and Hoshangabad (one land acquisition case, 180 days, ₹54.59 lakh).

Government stated (October 2022) that Collectors leave no stone unturned in order to pass the award as early as possible. However, many things are beyond the control of Land Acquisition Officer like compelling applying agency to deposit the award amount and getting consent from stakeholders for proceeding expeditiously in the matter. Further, Government stated that valid and proper reason for extension of period of award beyond one year was available in three cases and concerned Collectors also reported having similar valid reasons in other six cases. There was no deliberate delay in passing award in Bhopal and Gwalior district and no additional payment was made.

The Department submitted only a generic reply without indicating case-wise details along with relevant documents in support of the reply. Hence, the departmental reply is not acceptable. Thus, no corrective action was taken by the Government despite similar deficiencies were pointed out in Para 2.1.7.6 of the CAG Report 2011 (GoMP).

#### *2.1.9.2 Delays in finalizing compensation award despite Court Order*

WRD constructed (1975-76) guide *bund* (stop dam) by possessing 23,100 sq. ft land under flood control programme without making payment of compensation to the landowners (13 persons). In this regard, the Hon'ble High Court of MP, Jabalpur directed (July 2014) the State Government to pay the compensation against the writ appeals (241/2014 and 417/2014) made by State Government and landowners. In this case, Hon'ble Supreme Court rejected (October 2015) the Special Leave Petition filed by the State Government against the final judgement and order dated 21.07.2014 of Hon'ble High Court of MP. Consequent to Court Orders, LAO (Hoshangabad) submitted award proposal amounting ₹5.73 crore to Collector in December 2020.

In this connection, we observed that final compensation award was not finalized even after lapse of five years from Court order in October 2015. As a result of the delay, State Government is liable to pay additional compensation at the rate of 12 *per cent* under the provisions of Section 30 of the Act, 2013 for the period till date of final award.

Government stated (October 2022) that WRD possessed and converted the land to their purpose in 1975-76 without applying for land acquisition. Further, Collector, Hoshangabad passed the award as per the Act 2013 after submission of proposal by WRD.

Government admitted the fact that the land was possessed and used by the RB without following due procedure. Government did not provide the copy of award if award had been passed by the Collector.

#### *2.1.9.3 Delay in revision of compensation awards*

(i) The Act, 2013 provides that where land acquisition was initiated under the Land Acquisition Act, 1894 but award could not be made till December 2013, then compensation value in such cases shall be determined as per the provisions of the Act, 2013. We noticed that compensation of ₹3.28 crore was awarded by the Collector of Gwalior district for acquisition of 28.500 ha land of 322 landowners in 11 LA cases[30] between January and April

[30] This includes one selected case and 10 other cases.

2015. Subsequently, in October 2015, GoI clarified that the market value of the land applicable as on 01.01.2014 should be considered in such cases. Accordingly, the Collector/LAO should have reassessed market value of land under the provisions of the Act 2013 and paid the differential compensation arising on market value of land and solatium to the landowners. However, such revision of awards was pending (October 2020). As a result, additional compensation due to revision works out to ₹ 3.98 crore in 11 LA cases. Further, interest liability of ₹2.75 crore would arise on such amount revision pending for five years (up to 31 October 2020) after pre-revised awards given between January and April 2015. Details of cases are provided in ***Appendix-2.1.4.***

(ii) As mentioned in Para 2.1.9, the market value of land as on 1 January 2015 should be considered for determining compensation under the NH Act, 1956 in respect of land acquisitions where award was not made till 31 December 2014.

In Jabalpur district, land acquisition proceedings in three cases were done between April 2011 and March 2013 under the NH Act, 1956 and award was made (October 2015) under the Act, 2013. SDO, Revenue awarded (October 2015) compensation of ₹77.94 lakh without considering the market value of land as on 1 January 2015 *i.e.* the effective date and ignored calculation of 12 *per cent* interest (additional compensation) and Solatium. As a result, compensation of ₹98 lakh was under assessed for acquisition of 0.900 ha land of 20 landowners. Interest liability works out to ₹44.10 lakh[31] on additional compensation (₹98 lakh). Details are provided in ***Appendix-2.1.4.***

Government stated (October 2022) that compensation was fixed by following the procedure laid down under the rules and there was no under assessment of compensation.

The Department did not furnish specific reply or produced any evidence in support of its reply. Hence, GoMP's reply is not accepted.

#### *2.1.9.4 Utilisation of land before award/sanction of the compensation*

***(i)*** As per the Consent Land Purchase Policy 2014, Collector can acquire minimum required quantity of private land within one year after obtaining written consent from all the landowners. Requiring Bodies (PWD and MPRDC) in Bhopal district sent five proposals between March 2017 and May 2019 for acquisition of 10.861 ha land for upgradation / construction of roads and fly-over. We found that the requisitioned land was already in possession/utilisation of the RBs. Subsequently, during June 2017 to January 2020, the Collector obtained consent of the landowners and sanctioned compensation of ₹ 8.09 crore to 232 landowners. Out of ₹ 8.09 crore compensation, payment of ₹ 3.59 crore was made to 140 landowners although sale deed was not executed with 36 landowners and remaining ₹4.50 crore was pending for payment to 92 landowners (October 2020) due to lack of administrative sanction, non-execution of sale deed, etc.

Though PWD and MPRDC utilised the land without sanction of the Collector and consent of the landowners, the Collector did not initiate any action against the Requiring Bodies.

[31] Para 2.14 of manual of guidelines on Land Acquisition for National Highways, 2018.

Thus, utilisation of land before making payment to landowners was a violation of Consent Land Purchase Policy and resulted in distress to 92 landowners.

Government stated (October 2022) that practice adopted by the RBs are not acceptable and an explanation will be called for from the concerned agencies for unauthorized use of land. Instructions would be issued to all districts for utilization of land by the agency or Department only after acquisition of the same.

The Government accepted the audit contention regarding possession of the land by the RBs without following the due procedure.

***(ii)*** Similarly, PWD and Narmada Valley Development Authority took possession of 5.647 ha and 3.180 ha land respectively between 1994-95 and 2017-18 in nine cases in Hoshangabad district (seven cases) and Jabalpur district (two cases) and subsequently sent requisitions between March 2014 and April 2017 for acquisition of the land under the provisions of the Act, 2013. The Collectors awarded compensation between September 2015 and August 2019. Status of disbursement of compensation is given in **Table-2.1.8**.

**Table-2.1.8: Status of disbursement of compensation**

***(₹in crore)***

| District | No of landowners | Compensation awarded | Amount of disbursement pending (No. of landowners) |
|---|---|---|---|
| Hoshangabad | 30 | 2.66 | 0.39 (3) |
| Jabalpur | 59 | 8.04 | 2.04 (31) |
| **Total** | **89** | **10.70** | **2.43 (34)** |

***(Source: Departmental records)***

Thus, illegal possession of land before award and non-payment of compensation to entitled persons even after award was contrary to the provisions of the LA Acts.

Government stated (October 2022) that compulsory acquisition are applied where an agency require land on urgent basis. Further, agencies enter into dialogue with the affected parties who sometimes allow their land to be used after getting assurance from the agencies for payment of due compensation.

The reply is not accepted as the land acquisition in Hoshangabad and Jabalpur districts were not done under the urgency clause of the Act. Further, the reply of the Department confirms that lands occasionally were being acquired without following due process. Moreover, this issue was highlighted already in Para 2.1.7.1 of the CAG Report, 2011 (GoMP) and audit observes that the Department is yet to take corrective action.

### *2.1.9.5 Fixation of market value of the land*

According to the provisions of Section 26 of the Act 2013, highest of rates determined on the basis of **(a)** rate fixed in Collector Guideline, or **(b)** average sale price for similar type of land situated in the nearest village or nearest vicinity area, should form the basis for determining the market value[32] of the land acquired. Further, the sales data of three years

[32] The date for determination of market value shall be the date on which preliminary notification was issued.

prior to the year of preliminary notification and 50 *per cent* of highest sales data was to be considered for calculating average sales price.

We observed that in 107 (91 *per cent*) out of 118 selected LA cases the LAOs did not adhere to the above prescribed criteria for calculating average sales price before determining market value of land. Instead, the LAOs determined the market value of land on the basis of only Collector guidelines rate. The Collectors admitted the market value of land as determined by LAOs. In 10 out of remaining 11 LA cases, the sales data of relevant years for nearest area/village though required under the Act was not obtained.

We sought (January and February 2021) the sales data of relevant years for 44 villages[33] from District Registrar of sampled districts. District Registrars of only two districts (Hoshangabad and Rajgarh) furnished complete information in three cases. Audit examined the assessment made by Collector comparing the sales data and found correct assessment of market value of land in one case in Hoshangabad district. In two other cases, the market value was under assessed as detailed in succeeding **Paragraph 2.1.9.6.**

Hence, audit could not ascertain correct fixation of market value of land in 114[34] LA cases in the absence of required sales data. Based on the criteria/ method adopted by LAOs in assessment, we observed that determination of market value of land in 18 cases was *prima facie* erroneous resulting in under assessment of compensation by ₹16.77 crore, as discussed in succeeding **Paragraph 2.1.9.6.**

Government stated (October 2022) that there is no fixed and standardized method for calculating the market value of land. It is a subjective valuation and best, transparent and objective way is to follow guideline rate. Further, the market value of land has specified in Section 27 of the Act 2013. Out of various criteria suggested, land acquisition officer may choose one deemed fit for the purpose. There is no one superior method of calculation. Land Acquisition Officer has to choose a method which suits or satisfies the interest of both land holders as well as the applying agency and Government.

The reply of the Department is misleading and contrary to the provisions of the Act as there is no discretion given to the LAO for assessment. The District Registrar office maintains data of sale prices and functions under the control of the Collector and it was possible to obtain such data for paying correct compensation to the landowners.

### *2.1.9.6 Under assessment of compensation*

(i) We noticed that Collectors/LAOs determined the market value of the land in three districts (Gwalior, Rajgarh and Sagar) by adopting the instructions of WRD issued in November 2014. In this regard, we observed that the instructions of WRD are not covered under the ambit of the Act, 2013. As a result, market value of land (297.328 ha) was short assessed by ₹15.45 crore in 11 LA cases (350 landowners) due to wrongful classification of

[33] Bhopal (five), Gwalior (10), Hoshangabad (nine), Jabalpur (five), Rajgarh (five) and Sagar (10).

[34] Total 118 cases – four cases in which sale data adopted = 114 cases.

irrigated land into unirrigated land, non-production of evidence to treat the land as irrigated and fixing incorrect rate of land as shown in ***Appendix-2.1.5*.**

(ii) We noticed under assessment of compensation of ₹1.32 crore in seven LA cases for acquiring 13.726 ha land from 129 landowners for Railway, WRD and MPRDC in three districts due to application of incorrect Collector Guideline rate, limit fixed for slab rate and applying incorrect method ***(Appendix-2.1.5).***

Government stated (October 2022) that the concerned Collectors adopted the criteria recommended by WRD for calculation of award. Further, Government stated that compensation was fixed following the procedures laid down under the rules and there was no under assessment of compensation.

The reply is not accepted as the district Collectors did not follow the provisions of the Act 2013 to ensure fair compensation. Besides, supporting evidences in support of the reply are also not provided for verification by Audit. Further, the under/short assessment of compensation deprived the landowners from their legitimate dues.

Thus, the Collector/LAOs erroneously determined the market value of land despite audit pointed out this issue in Para 2.1.7.4 of the CAG Report 2011 (GoMP).

### *2.1.9.7 Payment of extra compensation*

WRD, GoMP provided special rehabilitation package[35] for Mohanpura major irrigation project, Rajgarh in January 2016 with an objective to provide fair price to the affected families on their consent for acquisition of land and assets in the submerged areas. Under special package, the department had prescribed different rates for land and assets along with lump sum grant/ lump sum rehabilitation grant for residential houses.

We found that award of ₹121.56 crore was passed in December 2015 for acquisition of 1,697.624 ha land for the dam site from 1,238 landowners in eight villages and 98 *per cent* payment was disbursed to the landowners. Collector revised the award between March 2017 and April 2018 from ₹121.56 crore to ₹172.83 crore while applying the rates mentioned in the order dated 13 January 2016 and extended special package of ₹51.27 crore over and above the compensation already awarded prior to issuing such orders. The LAO (Rajgarh district) paid ₹48.48 crore (including ₹1.95 crore out of original award) to 997[36] landowners. The benefit of special package extended to previous cases is irregular because retrospective application of the order was neither mentioned in the above order nor did the Collector obtain specific approval of Government for payment of special package in previously awarded cases.

Further, we noticed that neither the landowners raised any objection on compensation amount nor the Collector/LAO sent proposal to WRD/GoMP for special rehabilitation package. The Project Manager, Mohanpura Project reported (October 2021) that copy of proposal for special rehabilitation package was not available in their office.

[35] Includes lump sum rehabilitation package for land and assets and lump sum rehabilitation package for residential houses affected in submergence.

[36] In the village Shahpuria, payment was made to 131 persons against 94 persons who were in the initial award.

The Engineer-in-Chief (E-in-C) intimated (September 2021) that proposal for special package was sent directly by Major Irrigation Control Board, Bhopal to Empowered Committee for approval. Proposal for special package was not available with E-in-C office. This clearly indicates that the extra compensation was paid without any justifiable reasons decided at the apex level.

In the package proposal, there was no mention about providing benefit to the landowners who were paid compensation before the effective date of package. There were two main clauses in the proposal which support providing benefit to cases after the declaration date of package. (1) the option for package-There were two options for the beneficiaries. (i) to choose the package or (ii) eligible to get compensation as per provision of Act 2013 and rehabilitation policy 2007 who were not interested to accept the package. (2) Acquisition and purchase of land could be made mostly on the consent of affected families and keeping them in good faith. The facts indicate that government intended to provide package benefit to landowners whose land/assets was to be acquired after January 2016. Besides, the proposal was proposed (November 2015) after two years of administrative sanction (September 2013) and acquisition of above land.

Further, we found from the letter (January 2017) of Collector, Rajgarh sent to Principal Secretary that Collector examined the marked boundary of submerged area and found land and assets acquired which were not covered under full reservoir line. He reported negligence on the part of WRD officials incorporating such land and assets and to take action against them. Project Manager stated (October 2021) that no action was taken in this regard and no responsibility was fixed. In the revised award we found that compensation of ₹1.42 crore paid for land and assets in original award was not recovered from 56 landowners due to non-existence of land in full reservoir line and non-existence of assets.

Government stated (October 2022) that the matter is being relooked into by the Collector Rajgarh and suitable remedial action would be undertaken accordingly.

The Department reply is interim and work-in-progress only.

#### *2.1.9.8 Award of compensation for assets in Government/private land*

According to Act 2013, amount of compensation includes the market value of the land and value of all assets attached to the land. Valuation of assets should be ensured using the services of competent engineer or any other specialist in the relevant field.

The Land Acquisition Act 2013 and GoI, RFCTLARR Rule, 2015 require the Collector to update land records relating to assets attached to land (building, trees, wells etc.) immediately after preliminary notification. After notification, no business will be made in the land and further improvement, or any construction is not permissible in the land.

In Gwalior district, Collector awarded (February and October 2019) compensation of ₹1.24 crore for assets in Government/private land affected in the project area in two land acquisition cases. The LAO paid (between February and November 2019) compensation without indicating the affected area and location of assets. The case-wise details are analysed below:

***(i) Land acquisition case no. 11/A-82/16-17 (Village- Lakhanpura)***

Madhya Pradesh Road Development Corporation (MPRDC) sent (July 2017) requisition for acquiring 8.056 acres (0.865 acres private and 7.191 acres government) land for widening and renovation of existing PMGSY[37] Gwalior-Jhansi road to Ghounga via Biloua road. We noticed that certificate enclosed with requisition from MPRDC to Collector mentioned that no structure/ building is located in the requisite land.

Further, preliminary notification (September 2017), declaration (December 2017) and Tahsildar survey (March 2018) were conducted only for 0.865 acres (0.35 ha) private land excluding 7.191 acres (2.910 ha) government land.

Subsequently, 64 persons residing in the government land represented their grievances to Member of Parliament (MP). They stated to the MP that the MPRDC did not serve any notice for land acquisition. They also stated that they have government *patta* for residing on the government land and one/two/three story buildings under *Indira Aawas Yojna*, *Pradhanmantri/Mukhyamantri Aawas Yojna* and *kacche-puccke* houses were constructed on the government land.

Based on reference (May 2018) of the MP, Collector, Gwalior initiated action (June 2018) for verification of assets and on the basis of valuation report (December 2018, affected persons 51 and valued amount ₹56.34 lakh) of Executive Engineer, PWD, Collector awarded (February 2019) compensation of ₹1.22 crore for 51 assets[38] (RCC/stone roof, tin shade and boundary walls) existed in the area of 4,724.52 sqm. (11.67 acres) land. This includes government land 4,584.40 sqm. (khasra no. 398), private land 75.73 sqm. (khasra no. 282) *Awbadi* land 64.39 sqm. (khasra no. not mentioned).

Further, we observed that:

- Beneficiary-wise survey no./ area of land in which the assets (building /structure) located was not mentioned in PWD valuation report (December 2018). Out of 51 assets, 37 assets (35 persons involved) were constructed on government land, however, on records right of ownership (*Patta)* were available only for 21 assets. Hence, owners of remaining 16 assets (14 persons) have no right to get compensation from government. Thus, compensation of ₹25.15 lakh awarded for 16 assets was irregular.

- Under the survey number 398 (government land), MPRDC reported total area 0.030 ha in acquisition proposal, however, we noticed that as per PWD valuation report the area of 19[39] assets which was required for road construction was 435.27 sqm. (0.0435 ha). Thus, the area of affected assets mentioned in PWD valuation report was more than (0.0135 ha) the area of land shown in MPRDC proposal.

MPRDC did not provide any information relating to area used for structure/building construction and the area used in road construction work.

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[37] *Pradhanmantri Gram Sadak Yojna*

[38] 51 assets [three government assets, 37 private assets on government land (35 persons involved) and 11 private assets on private land (10 persons involved)]

[39] Total 24 assets- 05 assets having only boundary wall.

- Further, the Collector paid compensation of ₹7.50 lakh to six persons for six assets (houses-64.13 sqm and boundary wall-26.10 mtr) on private land (three[40] *khasra)* though the MPRDC did not request for their land for acquisition.

***(ii) Land acquisition case no. 19/A-82/17-18 (Village -Biloua)***

We observed that Collector awarded (October 2019) compensation of ₹1.87 lakh for structure of five persons in Government land (*Awbadi* land) without indicating the survey number and area in which the structures were located. Out of ₹1.87 lakh, ₹0.95 lakh was paid to three persons. Survey number was neither mentioned in the valuation report (January 2019) of EE, PWD nor in the award of Collector. The requiring body (MPRDC) had also not furnished the *khasra* for requisite land with the proposal.

The LAO, Gwalior did not assess the existence of assets/structure at the time of preliminary notification (April 2018), however, we verified (December 2020) the portal generated *khasra* and did not find any evidence about the existence of assets/structure there. So, payment made for assets in the absence of evidence in support of their existence on government land was doubtful.

Government stated (October 2022) that Collector, Gwalior is relooking into the two cases.

The reply of the Department is interim and work-in-progress only.

### *2.1.9.9 Deficiencies in calculation of additional compensation*

As per the provisions of the Section 30 of the Act, 2013, additional compensation at the rate of 12 *per cent* per annum calculated on market value of land for the period from date of preliminary notification till the date of award of the Collector is payable as part of compensation award to entitled persons. In case of LA cases covered under the NH Act, 1956, it was applicable from 01.01.2015 as per clarifications/orders of GoI.

We observed that payment of additional compensation was not according to the above provisions/instructions in respect of 35 LA cases in six districts, as discussed below:

***(i) Excess payment of additional compensation***

In 18 LA cases in three districts (Gwalior, Jabalpur and Sagar) additional compensation was calculated on value including the value of assets attached to land instead of considering market value of land alone, which resulted in assessment of excess additional compensation of ₹3.16 crore (2,230 landowners) (***Appendix-2.1.6***).

Government stated (October 2022) that land includes both the land as well as all the assets attached to it. Accordingly, additional compensation was calculated on market value of land.

The reply is not acceptable as additional compensation was to be calculated on the market value of land alone as provided in Section 30(3) of the Act 2013.

[40] Khasra No. 282 (four assets), 399 (one assets) and 407 (one asset)

***(ii) Payment of additional compensation for less period[41]***

The amount of additional compensation was calculated for the period less than the period from the date of preliminary notification up to the date of passing final awards in seven LA cases in four districts. This resulted in assessment awards were lesser by ₹ 0.95 crore (342 landowners). Details are shown in ***Appendix-2.1.7.***

Government stated (October 2022) that the amount of compensation was paid from the date of preliminary notification up to the date of passing the award except in one case of Khajuria village, Sagar district in which appropriate remedial action is being initiated by the concerned Collector.

The reply is not accepted as Government did not provide supporting evidences i.e. details of the period taken into consideration for calculation of additional compensation for verification by Audit. Further, similar issues were pointed out in Para 2.1.7.6 of the CAG Report 2011(GoMP). However the errors still persist.

***(iii) Payment of additional compensation for excess period***

Additional compensation was calculated for excess period instead of calculating for the period from the date of preliminary notification to the date of award or a specific period. This resulted in excess assessment of ₹1.62 crore for additional period ranging 21 days to one year eight months to 447 landowners in 10 LA cases in three districts. Details are shown in ***Appendix-2.1.7.***

Government stated (October 2022) that amount of additional compensation was paid from the date of preliminary notification up to the date of passing the award except in one case of Vanshia village Sagar district in which calculation was made for the excess period.

The reply is not accepted as the Department did not provide supporting evidences i.e. details of the period taken into consideration for calculation of additional compensation for verification by Audit.

***2.1.9.10 Deficiencies in calculation of Solatium***

As per provisions of the Act 2013, an amount equivalent to one hundred *per cent* of compensation amount is payable as Solatium. Here, compensation amount includes value of assets attached to land/buildings with value of land as per First Schedule to the Act. However, we observed that compensation awarded in 13 LA cases in three districts did not consider value of assets attached to land for computing Solatium which resulted in short assessment of ₹2.71 crore (786 landowners). The case-wise details are shown in ***Appendix-2.1.8.***

Further, we found that LAO (Huzur) in Bhopal district did not consider assets value for calculating Solatium in one LA case while in three other selected cases he considered the

[41] Audit ignored the land acquisition cases where less period is below 15 days considering the time taken for approval of award by Collector after submission.

assets value. Similarly, in Rajgarh district, LAOs (Biora and Narsinghgarh) did not consider the value of assets for computing the Solatium in three LA cases.

Government stated (October 2022) that the matter of short payment by the districts are being relooked into by the Collectors and their action taken report would be shared soon.

The Department's reply is interim and work-in-progress only.

In all the above cases, the LAOs made incorrect valuations while framing the award proposals. The Collectors did not ensure fair compensation as errors remained unrectified by them. As a result, either the landowners were deprived of proper compensation or RBs sustained extra expenditure.

#### *2.1.9.11 Deficiencies in timely payment of compensation*

The Act, 2013 provides that the Collector shall take possession of land after ensuring full payment of compensation to the entitled persons within three months of award. The NH guidelines (December 2017) require the LAO to issue of public notice to landowners to collect compensation amount within a period of 60 days. Further, apportionment of compensation should be specified in award where there are several persons interested and dispute cases on apportionment should be referred to the Land Acquisition, Rehabilitation and Resettlement Authority (Authority) set up under the provisions of the Act, 2013. The compensation amount not paid due to dispute, should be deposited with Authority.

***(i) Non- disbursement of compensation***

We found in five test-checked districts except Rajgarh that compensation amounting to ₹102.70 crore (18 *per cent*) out of ₹573.09 crore was not disbursed to 859 (22 *per cent*) out of 3,953 landowners in 59 LA cases as on October 2020. The case-wise details of non-disbursement is shown in ***Appendix-2.1.9.***

Further, we found in Jabalpur district that the value of assets was not paid along with the value of land in four LA cases[42] during 2013-15 due to administrative reasons and lack of technical examination. Further, payment of compensation to landowners was delayed by two to four years. As delay was not found attributable to the landowners, interest was payable to landowners on belated payments after award/possession of the land. Accordingly, interest payable to landowners worked out to ₹24.24 lakh for the delays ranging from one year five months to one year nine months.

We also found that the Collectors neither referred the dispute matters in 10 land acquisition cases to the Land Acquisition, Rehabilitation and Resettlement Authority as required under the Act nor deposited the unpaid amount ₹7.99 crore (36 persons) in three districts[43] due to such disputes.

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[42] Initial award no. (land acquisition case no. 26/A-82/2011-12, land acquisition case no. 46/A-82/2011-12, land acquisition case no. 47/A-82/2011-12 and land acquisition case no. 08/A-82/2011-12). New award no. (land acquisition case no. 14/A-82/2015-16, land acquisition case no. 08/A-82/2015-16 and land acquisition case no. 03/A-82/2016-17).

[43] Gwalior (two land acquisition cases, 17 persons, ₹8.61 lakh), Hoshangabad (seven land acquisition cases, 18 persons, ₹741.60 lakh) and Jabalpur (one land acquisition case, one person, ₹48.97 lakh).

Government stated (October 2022) that some amount was not distributed despite best efforts of the districts. Steps have been initiated to deposit the non-disbursed amount in the account of Land Acquisition, Rehabilitation and Resettlement Authority in disputed cases.

Government accepted the audit contention.

***(ii) Delays in disbursement of compensation***

We observed delays ranging from three to 1,400 days in disbursement of compensation of ₹270.71 crore (45 *per cent* of ₹595.57 crore) to 1,827 (46 *per cent* of 3,986) landowners in five test-checked districts. The district-wise details are given in **Table-2.1.9**.

**Table-2.1.9: Status of district-wise delayed payments of compensation during 2015-20**

***(Amount: ₹ in crore)***

| District Name | Total | | | Delays | | |
|---|---|---|---|---|---|---|
| | LA cases | Landowners | Compensation | Landowners | Amount | Period (Days) |
| Bhopal | 14 | 318 | 117.37 | 142 | 55.37 | 3 to 1,365 |
| Gwalior | 13 | 486 | 11.06 | 132 | 2.65 | 6 to 1,134 |
| Hoshangabad | 10 | 255 | 155.35 | 140 | 36.95 | 30 to 990 |
| Jabalpur | 10 | 687 | 49.49 | 357 | 27.72 | 6 to 931 |
| Sagar | 18 | 2,240 | 262.30 | 1,056 | 148.02 | 6 to 1,400 |
| **Total** | **65** | **3,986** | **595.57** | **1,827** | **270.71** | |

***(Source: Departmental records)***

Non-disbursement of compensation was mainly attributable to non-receipts of funds from the RBs within the prescribed timelines / before the date of award, as discussed in Para 2.1.8.1 and belated communications/ notices to the landowners for receiving the payments. Land acquired without making payment of compensation is a breach of legal rights of landowners.

The Collectors/LAOs attributed (October 2020) non-disbursement of compensation to non-receipt of funds from acquiring departments, non-production of bank accounts, dispute on ownership/ apportionment of share of compensation, absence of landowners and pending court cases.

Government stated (October 2022) that the main reasons for delayed disbursement of compensation were non-receipt of fund from RBs, non-production of bank account by the landowners, dispute on ownership/ apportionment of share of compensation, absence of landowners and pending court cases. All these reasons were beyond the control of Land Acquisition Officers.

The reply is generic and without supporting evidences. The Department did not take effective action to set right the deficiencies. The fact remains that landowners could not get compensation in time. The deficiency repeated even after pointing out the issue in Para 2.1.7.8 of the CAG Report 2011 (GoMP).

### *2.1.9.12 Irregular/excess payment of compensation*

According to the Act 2013, Collector should make award to the actual landowners and pay compensation as per award. We noticed that the LAOs committed mistake in preparation of individual award without verifying the records of rights.

We noticed that in three cases payment of ₹9.55 lakh was made to five persons whose name was not mentioned in the award and in one case payment of ₹17.45 lakh was not made to one person whose name was in the award. It indicates from above that proper preliminary survey was not conducted before passing of award and payment was made to ineligible persons.

Besides, we also observed excess payment of ₹1.03 crore to 20 persons in six cases (in four sampled districts) arising due to payment of more than the award value/available area in land records and payment of compensation to persons not appearing in the award. The case-wise details of irregular/excess payment of compensation are given in **Table-2.1.10**.

**Table-2.1.10: Showing cases of irregular/excess payment of compensation**

***(₹ in lakh)***

| Sl. No. | District | LA case | Landowners | Amount | Brief of audit observation |
|---|---|---|---|---|---|
| **Irregular payment** | | | | | |
| 1. | Gwalior | 21/A-82/ 2014-15 | 3 | 0.94 | Award was not made in the name of current landowners and payment was made (February 2017) to previous landowners. |
| 2. | Gwalior | 11/A-82/ 2016-17 | 1 | 0.16 | Half of share of acquired land was paid (November 2019) to such person whose name was not mentioned in award and survey report. |
| 3. | Jabalpur | 1/A-82/ 2015-16 | 1 | 8.45 | Award was not made in the name of current landowner as per land records and payment made (April 2018) to other person. |
| 4. | Sagar | 24/A-82/ 2017-18 | 1 | 17.45 | Payment was made (January 2019) to other person instead of actual landowner. |
| **Total** | | | **6** | **27.00** | |
| **Excess payment** | | | | | |
| 5. | Bhopal | 2/A-82/ 2016-17 | 1 | 4.50 | LAO paid (10.04.2018) ₹7.20 lakh to the landowner in place of award amount ₹2.70 lakh (Survey No. 176/1-A) which led to excess payment. ₹3.00 lakh was recovered (26.02.2019) and remaining amount ₹1.50 lakh was not recovered (October 2020). |
| 6. | Gwalior | 11/A-82/ 2014-15 | 6 | 0.47 | LAO paid (between October and December 2017) ₹ 9.83 lakh in place of entitled amount ₹9.36 lakh (Survey No. 1275). |
| 7. | Hoshangabad | 04/A-82/ 2016-17 | 5 | 38.77 | Payment of ₹ 45.41 lakh was made (June 2019) against award amount ₹ 6.64 lakh for acquisition of 0.090 ha land (survey no. 133/4). This resulted in excess payment of ₹ 38.77 lakh. |
| 8. | Hoshangabad | 02/A-82/ 2016-17 | 4 | 56.53 | Land area 0.898 ha was distributed (July 2017) among three family members after death (02.08.2013) of owner Ganesh Prasad. Survey report indicated owner of the acquired land 0.258 ha out of 0.898 ha Ganesh Prasad and other seven persons. Compensation of ₹ 56.53 lakh out of ₹ 98.92 lakh was paid (December 2019) to four other persons who had no |

**Table-2.1.10: Showing cases of irregular/excess payment of compensation**

***(₹ in lakh)***

| Sl. No. | District | LA case | Landowners | Amount | Brief of audit observation |
|---|---|---|---|---|---|
| | | | | | right on the land as per *nakal sansodhan panji*, Tahsil, Itarsi. |
| 9. | Jabalpur | 01/A-82/ 2015-16 | 2 | 1.46 | Award was made for 3.10 ha against available area 2.80 ha (Survey Nos. 48/1 and 48/2). Payment of ₹ 1.46 lakh made (February 2018) for excess land 0.30 ha. |
| 10. | Jabalpur | 02/A-82/ 2015-16 | 2 | 1.02 | Award was made for area 3.77 ha against available area 3.56 ha (survey no. 542 and 79). Payment of ₹ 1.02 lakh made (January and March 2018) for excess land 0.21 ha. |
| **Total** | | | **20** | **102.75** | |
| **Grand Total** | | | **26** | **129.75** | |

***(Source: Departmental records)***

Collector, Gwalior did not furnish any reply while Collector, Hoshangabad assured (October 2020) to recover the excess amount paid. Further, Government stated (October 2022) that the matter of irregular payment is being enquired into by the concerned Collectors. Further, steps have been initiated for deposition of excess amount paid into the Government account.

The Department's reply is interim and work-in-progress only.

#### *2.1.9.13 Short payment of compensation due to deduction of income tax on compensation*

As per the provisions of Section 96 of the Act 2013, no income tax shall be levied on any award or agreement made under the Act. Scrutiny of records of LAO (Huzur) in Bhopal district revealed that LAO (Huzur) deducted income tax of ₹79.04 lakh from the compensation (₹ four crore) awarded between September 2015 and March 2020 in seven LA cases to 29 landowners. This unlawful deduction of income tax deviating from the provisions of the Act resulted in short compensation to landowners to the extent of ₹ 79.04 lakh. However, we observed that Collector, Bhopal neither rectified deviations while approving the award nor did take appropriate action to refund such deducted amount to the landowners.

Government stated (October 2022) that Collector Bhopal has been directed to relook into the matter and take immediate action. Action taken report would be furnished to audit.

The Department's reply is interim and work-in-progress only.

### 2.1.10 Operation of personal deposit account and bank account

Finance Department of GoMP directed (August 2005) the District Collectors to transfer the land acquisition compensation balances in bank accounts to the PD accounts. While reiterating this requirement, the Revenue Department also directed (June 2013 and March 2019) to all departments of GoMP to deposit the award money in PD account maintained by Collector. In LA cases covered under the NH Act 1956, SDO, Revenue is authorised to draw money / fund from the NHAI bank account for acquisition of land relating to NHAI cases.

Analysis of data[44] relating to maintenance of PD accounts of all districts of the State revealed that Rewa district did not operate PD account during 2015-19, rather kept ₹81.14 crore between December 1995 and September 2020 in three saving bank accounts by deviating from the extant orders. We further noticed that an amount of ₹ 60.00 crore was deposited in district level PD account during 2019-20, although no payment was made from this account. The operation of bank accounts in place of PD account was violation of orders *ibid*.

In five out of six audited districts, we noticed that the cash book balances of PD accounts did not reconcile with treasury records. As on March 2020, there was difference of ₹119.92[45] crore[46] between balance of cash book and seven PD accounts maintained in treasuries. The LAOs stated that reconciliation would be done.

Government stated (October 2022) that all districts except Jabalpur reported deposit of award money in PD account.

The reply is not acceptable as audit evidence revealed non-operation of PD account in Rewa district during 2015-19.

This issue is persisting despite similar observations were noted in Para 2.1.7.11 of the CAG report 2011 (GoMP).

#### *2.1.10.1 Non transfer of fund from sub district level to district level PD account*

The Department directed (March 2019) all District Collectors to transfer the funds kept in sub district level PD account to district level PD account. However, this requirement was not complied with in two districts (Hoshangabad and Jabalpur) out of six audited districts. These two districts kept ₹20.20 crore in sub district level PD accounts[47] (September 2020).

During Exit Conference, the Department stated (October 2021) that instructions would be issued to Collectors to make transactions through PD account and to close the bank account and sub–district level PD accounts.

The Department has not intimated whether the instructions has been complied to by the Collectors. Hence, not accepted.

### 2.1.11 Collection and deposit of Administrative cost in Government account

Revenue Department, GoMP prescribed rate of administrative cost / service charges on different occasion (during October 2014 to March 2019). The amount of administrative cost recovered from RBs was required to be remitted to Government Revenue Account[48]. The rate of administrative cost prescribed for land acquisition is given in **Table-2.1.11.**

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[44] Collected from O/o The AG (A&E-I) MP, Gwalior.

[45] As on March 2020, Balance of PD cash book was ₹1,378.53 crore and balance as per PD statement of treasury was ₹1,258.61 crore, hence, difference of ₹119.92 crore was existed.

[46] Bhopal (₹7.17 crore, one PD account), Gwalior (₹2.19 crore, one PD account), Jabalpur (₹17.16 crore, one PD account), Rajgarh (₹34.07 crore, two PD account) and Sagar (₹59.33 crore, two PD account).

[47] Hoshangabad (five PD accounts, ₹18.81 crore) and Jabalpur (one PD account, ₹1.39 crore).

[48] Account No. 0029.

| Table-2.1.11: Details showing the rate of administrative cost | | | |
|---|---|---|---|
| **Sl. No.** | **Date of issue of order/notification** | **Prescribed rate of administrative cost applicable for organisations (in *percentage*)** | |
| 1 | 03 October 2014 | 05 | Government department/ bodies |
| 2 | 22 March 2019 | 2.5 | |
| | | 05 | All other bodies |
| 3 | 01 December 2018 | 2.5 | NHAI |

***(Source: Departmental records)***

The status of administrative cost charged, amount collected and the amount remitted to Government account during 2015-20 is given in **Table-2.1.12**.

**Table 2.1.12: Status of administrative cost charged, collected and remitted**

**(₹ in crore)**

| Administrative cost charged | | Administrative cost not charged | | | Administrative cost charged but not recovered | | | Administrative cost recovered but not remitted to Government account | | | Total administrative cost not charged/ collected/ remitted to Government account |
|---|---|---|---|---|---|---|---|---|---|---|---|
| No. of LA Cases | Amo-unt | No. of Districts | No. of LA cases | Amo-unt | No. of districts | No. of LA cases | Amo-unt | No. of Districts | No. of LA cases | Amo-unt | |
| 111 | 45.98 | 01 | 11 | 0.60 | 03 | 07 | 1.87 | 04 | 37 | 3.28 | 5.75 |

***(Source: Departmental records)***

It is evident from the **Table 2.1.12** that ₹5.75 crore of administrative cost was not remitted to the Government.

Department did not take corrective action despite similar deficiencies were pointed out in Para 2.1.7.10 of the CAG Report 2011 (GoMP).

Further, we noticed that the LAOs did not charge prescribed rate of administrative cost resulting in erroneous calculations. Consequently, ₹2.96 crore in 24 LA cases was short charged and ₹11.64 crore in 43 LA cases was excess charged, as detailed in **Table-2.1.13**.

**Table-2.1.13: Showing erroneous calculation of Administrative cost**

**(₹ in crore)**

| Nature of error in calculation | No. of LA cases | No. of districts | Period | Amount short charged | Amount excess charged |
|---|---|---|---|---|---|
| ***Short charged*** | | | | | |
| Administrative cost charged at the rate of 2.5 *per-cent* in place of five *per-cent* | 22 | 03 | 2015-19 | 2.93[49] | 0 |
| Administrative cost charged at the rate of five *per-cent* on the value of land instead of on awarded compensation[50] | 02 | 01 | 2017-19 | 0.03 | 0 |
| **Total** | **24** | **04** | | **2.96** | **0** |
| ***Excess Charged*** | | | | | |
| Administrative cost charged at the rate of five *per-cent* in place of 2.5 *per-cent* | 14 | 03 | 2018-20 | 0 | 1.96 |
| Administrative cost charged at the rate of 10 *per-cent* in place of five *per-cent* | 27 | 04 | 2015-19 | 0 | 9.63 |
| Administrative cost charged at the rate of 10 *per-cent* in place of 2.5 *per-cent*[51] | 02 | 01 | 2019-20 | 0 | 0.05 |
| **Total** | **43** | **08** | | **0** | **11.64** |

***(Source: Departmental records)***

[49] Gwalior (14 land acquisition cases, ₹22.78 lakh), Jabalpur (five land acquisition cases, ₹ 46.61 lakh) and Sagar (three land acquisition cases, ₹223.13 lakh).

[50] This is pertained to LAO, Patan of Jabalpur district.

[51] This is pertained to Hoshangabad district.

Government stated (October 2022) that demand had been sent to the Requiring Bodies who did not deposit administrative cost. Amount kept in PD account is being deposited in Government account. Further, Government stated that steps have been initiated for deposition of remaining 2.5 *per cent* and excess amount collected is being returned to Requiring Bodies.

The Department has accepted the observation. However, details of action taken has not been intimated.

### 2.1.12 Transfer of landownership and utilization of land

#### *2.1.12.1 Non-transfer of ownership of acquired private land*

As per provisions of MPLRC, any person acquiring any right in land shall report such right within six months from the date of acquisition to Patwari or Tahsildar or any person authorized by State Government. The Patwari or any authorized person shall intimate Tahsildar regarding receipt of reports of acquisition within 30 days of receipt of report and Tahsildar shall register the case in his court within 15 days. Tahsildar shall after affording reasonable opportunity of being heard to the persons interested, pass orders of mutation within 30 days of registration of case in case of undisputed matter and within five months in case of disputed matter and make necessary entry in village *khasra* and in other land records.

In addition to the above requirements, LAOs would instruct the Tahsildars and RBs to update transfer of ownership in favour of RBs. However, we found that neither the Tahsildars nor RB initiated action for mutation/change of the name of RBs in *khasra* in 45[52] out of selected 135[53] land acquisition cases in four out of six sampled districts. In the remaining 90 cases, the LAOs did not even direct the Tahsildars. Out of total 12,928.603 ha private land acquired during 2015-20 in six sampled districts, only 3,051 ha private land was found decreased in 2019-20 indicating that the ownership of 9,877.603 ha (76 *per cent*) land acquired was not transferred in the name of RBs. This indicates lack of prompt action on the part of revenue authorities for not changing the name in land records after acquisition may attract avoidable legal disputes in future.

Government stated (October 2022) that ownership has been transferred in those cases where the applying agencies duly took interest in updation of revenue records. Agencies are being reminded and requested for taking active role and responsibility for changing ownership of acquired land in their favour.

Government accepted the audit observation regarding non-transfer of ownership of land in favour of Requiring Bodies, however, letters issued to the agencies for changing ownership are not furnished for verification by the Audit.

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[52] Bhopal (13 land acquisition cases), Gwalior (13 land acquisition cases), Hoshangabad (three land acquisition cases) and Rajgarh (16 land acquisition cases).

[53] Out of 141 cases, six cases (in Jabalpur district outstanding payment for assets attached to land in three cases, in Rajgarh district only award was revised in one case and in Sagar district land and house were not acquired in two cases) were not taken.

### *2.1.12.2 Utilisation of acquired land*

As per the provisions of Section 38 of the Act 2013, the Collector shall take possession of the land after ensuring full payment of compensation. In case the acquired land remains unutilised beyond the period specified for setting up of any project or for five years, the same shall be returned to the original owner or to the Land Bank[54]. Similarly, LAO is required to collect compensation from the RBs after award and issue public notice informing the landowners to collect compensation within 60 days followed by another notice for same period to surrender their land in case of LA cases covered under the NH Act, 1956.

We found in four out of six audited districts (except Gwalior and Jabalpur), Collectors did not adopt any procedure in respect of possession of land from landowners after award/payment of compensation. Further, we noticed that there was no mechanism to hand over the acquired land to RBs in six audited districts. In the absence of possession date, determination of additional compensation as well as interest and the period of return of land (in case land remain unutilized) could not be made as required under the Act 2013.

Further, we also noticed that there was no database/MIS or other mechanism in place to monitor the status of land utilization. Consequently, audit could not ascertain utilisation of the acquired land, except in certain cases as detailed in ***Appendix-2.1.10*** presenting public-purpose wise delays in completion of works/projects for which land was acquired by the Department.

Government stated (October 2022) that Revenue Department initiates process of handing over the possession after publication of award and payment of compensation. The representatives of concerned agency and landowners is called upon to be present on the spot and a written document is prepared in support of handing over. A standard format is also prescribed for handing over the possession of land.

The Department has submitted a generic reply without furnishing any evidence on action taken.

### *2.1.12.3 Project work affected due to delay in land acquisition*

Timely acquisition of land, facilitates completion of projects within the stipulated timeline. Further, the objective of Consent Land Purchase Policy is to avoid additional time taken in land acquisition process under various LA Acts. As per the provision of Consent Land Purchase Policy, the registered sale deed of acquired land will be made in the name of Collector (on behalf of the Governor of State) after payment of compensation.

We noticed that there were delay in land acquisition process (nine LA cases) under LA Act (two cases), Consent Land Purchase Policy (six cases) and Grant (one case) as detailed in ***Appendix-2.1.10.*** Further we noticed delay in land acquisition (eight cases) affected the timely completion of six projects as detailed in **Table-2.1.14:**

[54] As per Act 2013, Land Bank means a Government entity that focuses on the conversion of Government owned vacant, abandoned, unutilized acquired lands and tax-delinquent properties into productive use.

| Table-2.1.14: Details of projects affected due to delay in land acquisition | | |
|---|---|---|
| **Sl. No.** | **Name of the project** | **Reason** |
| 1. | Tem Medium Irrigation Project (Water Resources Department), Bhopal | Executive Engineer, Sanjay Sagar Project, Vidisha submitted (March 2018) proposal for acquisition of 56.010 ha land from 61 landowners for the project. Collector, Bhopal took 22 months in passing the award (January 2020) for ₹ 7.65 crore to acquire the above land. Though, the Collector made award before 21 months of completion of project (October 2021), yet compensation of ₹ 2.35 crore to 17 landowners was not paid till the time of audit. Further, compensation of ₹ 5.30 crore to 44 landowners were paid with a delay of 10 months despite availability of fund. Non/delayed-payment of compensation resulted in non-acquisition of land which affected the project work. The Department has extended the project completion period from October 2021 to May 2023. |
| 2. | Construction of Urram and Ghughra Nalla (Hirapur) Tank Project (Water Resources Department), Jabalpur | EE, WRD sent (September 2016) proposal for acquisition of 4.63 ha land from 11 landowners for two projects i.e. Urram and Ghughra Nalla Tank Project in Jabalpur district. Timelines for completion of projects were:<br>(a) Urram Tank Project - February 2016 and<br>(b) Ghughra Nalla Tank Project - June 2015.<br>However, WRD itself submitted the proposal for acquisition of land after lapse of seven and 15 months respectively from the proposed date of completion. Collector sanctioned the proposal in February 2017 after 12 and 20 months of scheduled completion date of the projects. The land for the both projects could not be made available before the proposed date of completion. The Urram project work was completed with a delay of 14 months and Ghughra Nalla project was incomplete till date. Thus, these project works were affected due to delay in land acquisition. |
| 3. | Widening of the existing road (Pipariya to Borlaug Institute, Jabalpur) length 3.30 km (Public Works Department), Jabalpur | Public Works Department accorded administrative sanction in June 2012 and the proposed date of completion of the project was March 2014. PWD sent (November 2015) proposal for acquisition of 2.429 ha land from 17 landowners after lapse of 41 months from the date of administrative sanction (June 2012). Collector, Jabalpur took 27 months in passing award (February 2018) of ₹ 93.90 lakh. Delay in submission of proposal ultimately affected the land acquisition and the land could not be made available to the contractor before the proposed completion date i.e. March 2014.<br>Due to failure of the Department to send proposal in time and Collector's failure to pass award without ensuring deposit of compensation amount from PWD, land could not be acquired for the project. The project has not been even started after 10 years of sanction. |
| 4. | Construction of service road on the side of grade separator (Bhopal - Berasia - Sironj Road, State Highway 23) (MP Road Development Corporation), Bhopal | MP Road Development Corporation submitted (May 2017 and December 2017) requisition for acquisition of 0.402 ha land in two villages (Lambakheda and Arwalia) from 20 landowners under Consent Land Purchase Policy for service road. There was no objection from farmers in Lambakheda village for acquisition of 0.252 ha land. In Arwalia village consent for purchase of land of 14 landowners were cleared in October 2018 to acquire 0.150 ha land.<br>Collector, sanctioned (November 2019) the proposal after lapse of 23 months of the date of proposal while Consent Land Purchase Policy provides immediate acquisition of the land. Thus, the Collector failed to provide timely sanction and also compensation was not paid to the landowners due to which the land could be made available for construction after lapse of seven months from the proposed date of completion of the project (March 2018). The service road was completed in December 2018 with a delay of nine months. |
| 5. | Construction of new courtyard for *Krishi Upaj Mandi Samiti*, Bina, Sagar | Joint Director, MP State Agriculture Marketing Board submitted (July 2017) proposal to Collector, Sagar for acquisition of 13.36 ha land for *Krishi Upaj Mandi Samiti*. Collector sanctioned (January 2018) compensation of ₹ 9.53 crore, however, he did not acquire the land and assigned the responsibility to acquire and execute sale deed to Secretary, *Krishi Upaj Mandi Samiti* in violation of provisions of the Consent Land Purchase Policy. The Secretary did not acquire the said land within the stipulated period of one year from the date of consent of landowners as required under the |

| Table-2.1.14: Details of projects affected due to delay in land acquisition | | |
|---|---|---|
| **Sl. No.** | **Name of the project** | **Reason** |
| | | Consent Land Purchase Policy. The project could not be completed due to non-acquisition of land. |
| 6. | Construction of Harsi bypass road (MP Road Development Corporation), Gwalior | Collector issued (August 2017) sanction of ₹ 65.32 lakh for acquisition of 4.145 ha land from 20 landowners for MP Road Development Corporation. Land area 0.695 ha out of 4.145 ha of five landowners (₹ 10.95 lakh) could not be acquired due to non-payment of compensation and non-execution of sale deed. The project work affected due to non-acquisition of complete land. The MP Road Development Corporation had extended the project completion time from June 2017 to December 2020. |

Government stated (October 2022) that Collectors were instructed to re-examine the matter and send detailed report for the delay. Further, Government stated that responsibility does not lie with the Revenue Department in case of consent purchase cases due to default on the part of the Requiring Bodies. Further, in case of Tem Medium Irrigation Project, the Government stated that Revenue Department was not responsible for delay as the land could not be acquired due to non-willingness of the applying agency for acquisition.

The reply is not accepted as Collectors did not acquire the land themselves in favour of Requiring Body, instead they authorized Requiring Bodies to acquire land by violating the provisions of the Consent Land Purchase Policy. Further, in case of Tem Medium Irrigation Project, the reply is not accepted as the possession and construction work got affected in absence of full payment of compensation to the landowners by the Collector, Bhopal.

## 2.1.13 Monitoring and Supervision of land acquisitions in the State

### *2.1.13.1 Non-submission of periodical progress reports on land acquisitions*

The Department issued instructions (May 1994 and January 2000) to district Collectors to submit monthly progress report (MPR) on land acquisition to Government. However, scrutiny of records revealed that Collectors did not submit any such MPR to the Department for monitoring. We also noticed that the Department did not take any measures to rectify the deficiencies and ensure monitoring of land acquisitions at higher levels. As a result, the department was neither able to maintain any reliable database relating to acquisitions at the State or District level nor monitor the delays, deviations and non-compliances (including prior possession of land without due process) with the Acts in the land acquisition process followed by Collectors/LAOs. Absence of database weakens internal controls of the Department and oversight role of the Government leading to serious deficiencies in land acquisitions and avoidable court cases.

Government stated (October 2022) that monthly report is being obtained by office of the Principal Revenue Commissioner and regular fortnightly review is also carried out in case of important land acquisition project.

The reply is not accepted as the audited districts did not send monthly progress report as per instructions of the Department. Further, Government did not provide documents in support of submission of MPR for verification by the Audit. The Department did not take appropriate

action despite similar deficiencies were pointed out in Para 2.1.6 of the CAG report 2011 (GoMP).

#### *2.1.13.2 Uploading of information on website*

The Act, 2013 requires the Collectors to upload on the website of the Government details about the action taken at all stages of land acquisition process and notifications issued under various provisions of the Act for public notice. However, we observed lack of compliance with respective provisions during the period 2015-20. Details of requirements mentioned in the Act and status of compliance of the Collectors in selected districts are mentioned in ***Appendix-2.1.11.*** Although the Collectors (Jabalpur, Rajgarh and Sagar districts) reported uploading the notices under the provisions of Section 11 and 19 of the Act in Collectors' NIC website, such publication on NIC website was found only in the case of Sagar district.

Government Stated (October 2022) that MIS has been developed in the Principal Revenue Commissioner office through which the State would obtain latest updates on any ongoing projects and monitor them.

The reply is not relevant to the audit observation as the Government did not furnish reply on uploading of information on the website as required under the Act.

#### *2.1.13.3 Pending court cases*

According to provisions of Section 64 of the Act 2013, any interested person who has not accepted the award, may apply in writing to Collector, who in turn refer the matter within 30 days for determination of the compensation by Land Acquisition, Rehabilitation and Resettlement Authority (District Judge Courts in MP State), which may dispose such reference within a period of six months from the date of receipt of such reference as per Section 60 of the Act.

During 2015-20, 85 reference cases pertaining to three districts[55] were sent to the Authority (D&J Courts). Of these, only one case was disposed and 43 cases were pending as of March 2020, whereas status of 41 court cases was not furnished to Audit. In the absence of proper details (receipt date, disposal), audit could not ascertain the compliance of the Collectors and Authority with the provision of either Section 60 or 64 of the Act, 2013.

Government stated (October 2022) that pendency in court cases is beyond the control of Collectors or Department.

The reply is not accepted as non-availability of status of court cases with Collectors indicates that the concerned Collectors were not aware of the decision of the Authority in referred cases.

### 2.1.14 Conclusion and Recommendations

Land acquisition was carried out by the Revenue Department in Madhya Pradesh for its own Departments/ Companies or Departments of GoI. Our scrutiny of records in selected six districts revealed that the Department could not ensure fair compensation and transparency in the land acquisition process. We found lacunae in the updation of land records and

[55] Gwalior (46 cases), Jabalpur (two cases) and Sagar district (referred 37 cases).

documentation to ensure proper and timely compensation to the landowners. There were deficiencies in determination of the compensation award in accordance with Collector guidelines and provisions of the Act resulting in improper assessment of compensation. Similarly, other components of the compensation like additional compensation and solatium were not properly calculated in the test-checked cases resulting in both extra and short payment of compensation. We also noticed delays and non-disbursement of compensation to the landowners. Government orders on the maintenance and reconciliation of amounts in PD accounts were not followed. There were cases of illegal possession / utilisation of land before award/sanction of the compensation and without following due process. There was no database/MIS or other mechanism to monitor the status of land utilization which could have facilitated appropriate and timely action against deviations/non-compliances. Database of private lands acquired and payment of compensation was not maintained at both State and District levels. Further, the Government did not furnish appropriate and effective action on audit observations. This indicates poor internal control of the Department on their subordinate functionaries.

### *Recommendations*

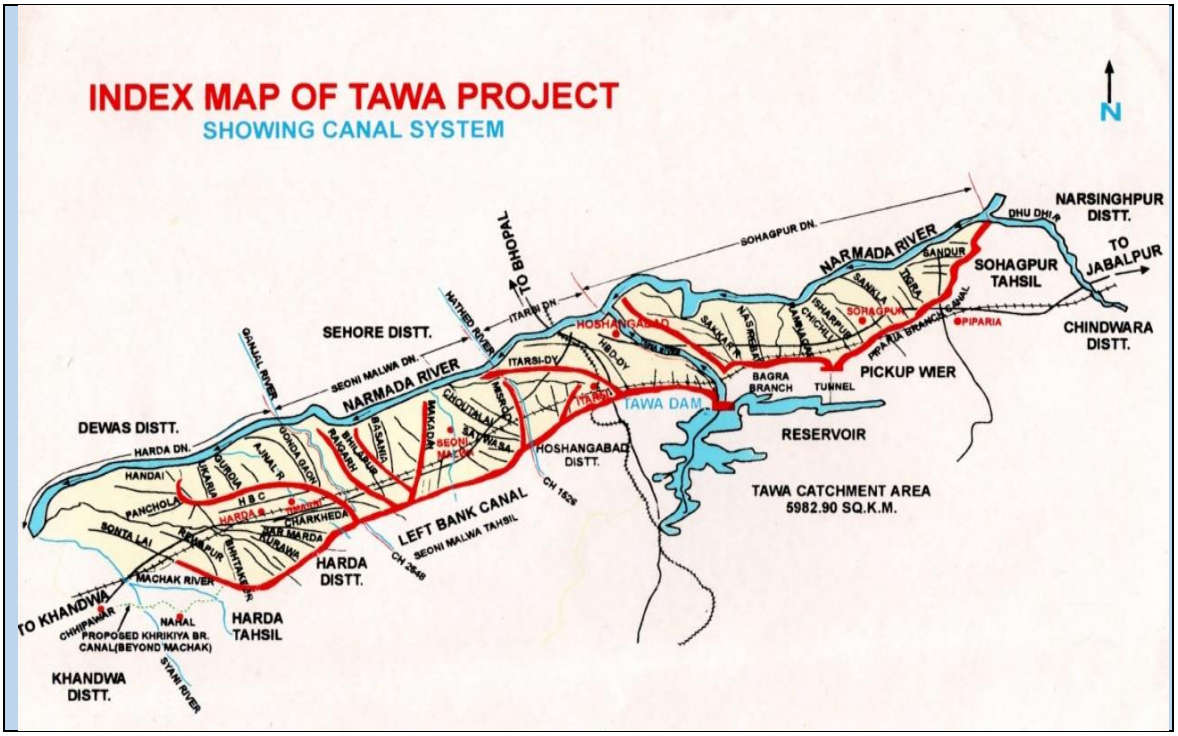
1. *The Department should keep photographic and video-graphic evidences of the survey. Further, the Department should also adopt use of geo-tagged photographs, drone survey and satellite pictures of the area to be acquired to ensure transparency and accuracy.*
2. *An enquiry should be done to ascertain whether the land was really irrigated or not and Department should take appropriate action against the officials who had submitted contradicting survey reports.*
3. *The Department should fix responsibility for negligence in payment of compensation to persons whose name was not in the award/persons not paid compensation despite name in the award.*
4. *The Government should ensure timely deposit of land acquisition cost by the requiring bodies and payment of compensation in time to the landowners.*
5. *The Government should fix responsibility and take action against the officials responsible for illegal possession of land with requiring bodies before land acquisition/ payment of compensation as per due procedure.*
6. *The Government should ensure compliance by the Collectors/LAOs in determining the market value of land and other components of compensation as per provision of LA Act, 2013 to ensure fair compensation to the landowners and examine the reported cases of errors/deviations for taking prompt action. Further, the Department should take disciplinary action against the authorities responsible for irregular deduction of income tax from the compensation.*
7. *The Department should strengthen the management information system/reporting mechanism to monitor the entire workflow of each acquisition in order to ensure transparency at various stages of land acquisition in the State. The Department should establish online web portal, to capture and compile various MIS reports relating to land acquisitions, for ensuring timely monitoring, supervision and interventions of authorities accountable to monitor land acquisition process in the State.*

# Water Resources Department

## 2.2 Audit on Extension, Renovation and Modernization (ERM) of Tawa Irrigation Project

### 2.2.1 Introduction

Tawa Irrigation Project is a major irrigation project completed in 1978, consisting of a dam on Tawa River and about 2,682.35 km long canal system in Hoshangabad and Harda districts of Madhya Pradesh. The original designed Culturable Command Area (CCA)[56] was 2,40,953 hectares (Ha).




The Water Resource Department (WRD), Government of Madhya Pradesh (GoMP) observed (May 2011) that the canals previously constructed were earthen canals, which was resulting in excessive siltation and loss of irrigation water in the form of seepage. Due to this, water was not able to reach to the tail regions of canal system. The Department accordingly engaged (May 2011) a consultant (WAPCOS Limited[57]) to prepare the Detailed Project Report (DPR) for Extension, Renovation and Modernization (ERM) of the Tawa Irrigation System at a cost of ₹8.99 crore. The idea behind the ERM project was to bring additional area under the CCA so that irrigation water could be made available to the deprived areas in tail regions of canal system.

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56 The area on which crops can be grown satisfactorily is known as culturable commanded area.

57 A Government of India Undertaking under Ministry of Water Resources.

The salient features of the ERM project are as follows:

- A reservoir on the Tawa River to store water.
- Two main canals from the reservoir. The Left Bank Canal (LBC) is a 128.50 km long main canal which provides irrigation water to Harda and Hoshangabad districts. The Right Bank Canal (RBC) is a 7.17 km which takes off from the fringe of the Tawa reservoir. It further divides into branch canals-the Bagra Branch Canal (BBC) and the Pipariya Branch Canal (PBC) with a total length of 80.12 km.

### 2.2.2 Organisational set up

The WRD is responsible for creation and maintenance of irrigation potential through construction of water resources projects. The Principal Secretary is the administrative head and Engineer-in Chief (E-in-C) is the technical advisor and head of the Department. At the field level, Chief Engineer (CE) WRD, Hoshangabad is responsible for implementation of project. He is assisted by Superintending Engineer (SE) and five[58] Executive Engineers (EEs).

### 2.2.3 Audit objectives

The audit was carried out to assess whether:

- the extension, renovation and modernization of Tawa project was executed as per the laid down norms of the Department.
- the project achieved the intended objectives.

### 2.2.4 Audit Criteria

Audit criteria has been sourced from the following:

- Madhya Pradesh Works Department (MPWD) Manual and Irrigation Manuals;
- Specifications for Irrigation works, Technical Circular, Unified Schedule of Rates (USR) for works and other orders issued by the E-in-C;
- Guidelines for Water Resource Projects issued by the Government of India and relevant Indian Standards (IS) codes issued by the Bureau of Indian Standards;
- Detailed Project Reports (DPRs); and
- Terms and conditions laid down in the contract document.

### 2.2.5 Scope and methodology of Audit

Audit examined the relevant documents and records at the Apex unit (Office of the Engineer-in-Chief) as well as all the five divisions under the Tawa project for the period 2018-21. The WRD, GoMP accorded administrative approval of ₹89.91 crore (June 2013) and ₹858.01 crore (April 2016) for ERM of Tawa Project. Out of total administrative approval of ₹947.92 crore, ₹152.20 crore hold for revised estimate of the Jharbida Lift Irrigation Project under ERM. Out of remaining amount ₹795.72 crore, 33 works of valuing

[58] Tawa Project Division, Itarasi, Pipariya Branch Canal Division, Sohagpur, Handia Branch Canal Division, Timarni, Tawa Canal Division, Seoni Malwa and Water Resource Division, Harda.

₹621.16 crore is executed upto the audit period (March 2021). All 33 agreements were examined by Audit. Of these 33 agreements, 21 agreements (₹469.32 crore) have been completed while 12 agreements (₹151.84 crore) are in progress.

**Audit Findings**

Out of the 33 agreements related to ERM of the Tawa Project, five agreements were under Turnkey Contract[59] (TKC) mode and 28 agreements were under Percentage Rate Contract[60] (PRC) mode. The findings are detailed below:

### 2.2.6 Project Estimation

The Department engaged (May 2011) a consultant to prepare the Detailed Project Report (DPR) for ERM of Tawa Project. The consultant submitted the DPR in May 2012. The salient features of the DPR are as follows:

- Cement Concrete (CC) lining of the entire canal system *i.e.*, from main canals to minors.
- Renovation and modernization of old structure of canals.
- Increasing CCA from 2,40,953 Ha to 3,20,146 Ha.

#### *2.2.6.1 Estimation without survey/investigation*

Para 2.006 read with Para 2.017 of MPWD Manual stipulates that for every work, a properly detailed estimate must be prepared for the sanction of the competent authority. Detailed estimates are prepared after detailed survey and investigation.

Under ERM of Tawa project, a Lift Irrigation Scheme in Jharbida village (under Hoshangabad district) was proposed in order to irrigate 28,412 Ha under 129 villages. The concerned EE prepared an estimate of ₹479.18 crore for the project. The estimates were, however, prepared without carrying out the requisite survey. The CE, WRD, Hoshangabad, accorded (April 2016) technical sanction of ₹479.18 crore for the project on the basis of the estimates prepared by the EE. Subsequently, the WRD, GoMP accorded (April 2016) administrative approval to the project. After a lapse of two years, the CE, WRD concluded (May 2018) that the CCA of the project was overlapping with a similar project under Narmada River and proposed reduction in the CCA from 28,412 Ha to 12,300 Ha with proportionate reduction in project cost. Revised technical sanction and administrative approval are yet to be accorded (May 2022). Consequently, the project remains a non-starter.

Thus, due to inadequate survey and investigation before preparing the estimates, the lift irrigation project which was meant to benefit 129 villages could not be started even after lapse of almost six years.

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[59] Turnkey contract is typically a construction contract under which a contractor is employed to plan, design and build a project or an infrastructure and do any other necessary development to make it functional or 'ready to use' at an agreed price and by a fixed date.

[60] In Percentage Rate Contract, the department draws up the schedule of items according to the description of items sanctioned in the estimate with the quantities, units, rates, and amounts shown therein.

Department stated (June 2022) that WAPCOS Limited appointed (May 2011) for preparation of DPR on ERM and as per the DPR, 28,412 Ha land of total 129 villages would get irrigation under Jharbida Lift Irrigation Scheme. Due to unavoidable reasons the agency for execution of work could not be decided. At present the process of floating new NIT is in progress.

The reply of the Department is not acceptable, as no detailed survey of Jharbida Lift Irrigation Scheme mentioned in the DPR prepared by the WAPCOS Limited. Further, the CE, Hoshangabad also confirmed (November 2021) that no survey work was done under Jharbida Lift Irrigation Scheme.

#### *2.2.6.2 Non-inclusion of plantation and construction of service road in the estimates*

Tree growth protects the river/canal banks and also prevents evaporation of the water in the canal system. The DPR provided for plantation of trees at spacing of 30 metre on both sides in main canal and branch canal. An amount of ₹ 37.76 lakh was earmarked in DPR for this purpose. Further, the DPR also provided for construction of metalled service roads (Bituminous Road) over the existing service roads on the main canal and branch canals. An amount of ₹47.49 crore was earmarked for this purpose.

Audit observed that despite availability of sufficient funds under ERM, provision for plantation of trees and construction of metalled service roads was not included in the estimates for lining in main canals and branch canals due to which these items were not included in the contracts.

Department stated (June 2022) that plantation and construction of service road work would be done as per requirement.

#### *2.2.6.3 Non-provisioning for renovation of Intake Well of Right Bank Canal (RBC) in the estimates*

As per the project design and structure, the RBC branches out from the Tawa Reservoir. The flow of water in RBC is regulated by an intake well provided at its source (near the reservoir). The intake well structure consists of two wells and mechanically driven gates. These gates are provided in between the two wells to regulate water. Approach channel supplies water to first well from Tawa reservoir. Water is then fed into the second well by regulating the gates. Finally, water is fed into the RBC from the second well through a tunnel. This entire structure was to be renovated in the ERM project as per the DPR and an amount of ₹5 crore was earmarked for this purpose.

Audit observed that despite a lapse of more than 11 years since the DPR was prepared, the Department was yet to prepare estimates for renovation of the intake well structure. Consequently, despite having sufficient funds under ERM project, renovation work for the intake well could not be started even though the parapet wall was damaged and the gates were malfunctioning.

Consequently, the Department has failed to provision for an important aspect of the ERM project even as it has incurred significant expenditure on other part/components of the project.

Department stated (June 2022) that after inspection of audit renovation work of intake well has been done from other head.

The reply of the Department is not acceptable as work order and work completion certificate alongwith site photographs related to intake well renovation work have not been produced to the audit.

#### *2.2.6.4 Extra cost due to inadmissible inclusion of leads and lifts of materials in estimates*

As per para 2.028 of the MPWD Manual, an officer according the technical sanction to an estimate is responsible for soundness of design and for incorporating all the items required for inclusion in the estimate with reference to drawing. As per item No. 2525 of the Unified Schedule of Rates (USR), 2009, the rate for providing plain CC lining of M-15[61] grade was inclusive of all leads and lifts (transportation charges).

Audit observed that the EEs, Water Resources Division, Harda and Handia Branch Canal Division, Timarni prepared the estimates for CC lining in the canal systems under the ERM project for a total amount of ₹49.11 crore as detailed below:

**Table 2.2.1: Details of CC lining works with leads and lifts**

| Division | Name of work | Item of work | Quantity (cubic meter) | Rate (₹) | Amount as per estimate (₹) |
|---|---|---|---|---|---|
| EE, Water Resources Division, Harda | CC lining from 90240 m to 128508 m of LBC in Harda | CC lining in bed | 27,639.03 | 3,199 | 8,84,17,256.97 |
| | | CC lining in slope | 36,206.59 | 3,249 | 11,76,35,210.91 |
| | | Lead and lift for metal | 54,268.78 | 392.60 | 2,13,05,923.03 |
| | | Lead and lift for sand | 27,453.61 | 317.70 | 87,22,011.90 |
| | | Lead and lift for cement | 14,046.04 | 210.87 | 29,61,888.46 |
| EE, Handia Branch Canal Division, Timarni | CC lining from 0 m to 55500 m of Handia Branch Canal in Harda | CC lining in bed | 30,642 | 3,199 | 9,80,23,758 |
| | | CC lining in slope | 37,689 | 3,249 | 12,24,51,561 |
| | | Lead and lift for metal | 58,081 | 379.40 | 2,20,35,931.40 |
| | | Lead and lift for sand | 29,382 | 229.41 | 67,40,524.62 |
| | | Lead and lift for cement | 15,033 | 187.02 | 28,11,471.66 |
| **Grand Total** | | | | | **49,11,05,537.95** |
| **Total for lead and lift** | | | | | **6,45,77,751.07** |

[61] M-15 grade concrete mix has a mix proportion of 1:2:4 of cement, sand and aggregates respectively. M stands for Mix and 15 Newton/sq. mm is the compressive strength of concrete mix.

The Divisions awarded both the works (June 2016) at an approved amount of 16.20 *per cent* above the estimated value.

Audit observed that the Divisions arrived at the estimate by including the cost of lead and lift of materials for CC lining in the estimate even though the USR clearly stated that the cost of CC lining using M-15 grade concrete mix was inclusive of lead and lift and no separate provisioning for lead and lift was to be provided in the estimates.

Thus, incorrect provisioning for lead and lift for CC lining of canals using M-15 grade concrete mix resulted in excess estimation of ₹6.46 crore with resultant extra expenditure of ₹7.66 crore[62].

Department stated (June 2022) that as per provisions of USR 2009, due to leads of beyond 100 meter in construction work, additional lead was provided. Therefore, no additional payment was made to contractor for completion of the work.

The reply of the Department is not acceptable, as per item No. 2525 of the Schedule of Rates 2009, the rate for providing plain cement concrete (CC) lining of M-15 grade was inclusive of all leads and lifts (transportation charges).

#### *2.2.6.5 Extra cost due to provision of inadmissible item of tamping in estimates*

Para 4.9.7.1.3 of the Irrigation Specifications of WRD provides that tamping[63] is to be provided in the following locations where compaction of the earthfill material by means of roller is impracticable or undesirable:

- Portions of earth fill in dam embankment adjacent to masonry structure and embankment foundation.
- Earthfill in dam embankment adjacent to steep abutment and location of instruments.
- Earthfill at locations specially designated.

The E-in-C, WRD, GoMP *inter alia* instructed (December 2014) the CEs not to make separate provision for tamping in canal beds and sides for laying Cohesive Non-Swelling Soil (CNS)[64] as earth work on bed and sides in new canal work include compaction.

Audit observed that the EEs in all the five divisions under the Tawa Irrigation Project prepared estimates for a total amount of ₹150.85 crore for CC lining works in the canal system as a part of the ERM project.

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62 16.20 *per cent* above tender value on actual consumption of materials (amounting to ₹ 6,59,20,696) which was higher than the estimated quantity.

63 Tamping of soil is defined as the method of mechanically increasing the density of soil to increases load-bearing capacity, reduces shrinkage of soil, reduces water seepage, swelling and contraction, and provides better stability.

64 CNS: Soil of non-expanding/swelling nature when wet.

The work of concrete lining in canal *inter alia* involved items as shown in **Table 2.2.2** below:

**Table 2.2.2: Details of estimated amount of CNS and tamping in CC lining**

| Division | Item of work | Estimated amount (in ₹) |
|---|---|---|
| Water Resources Division, Harda | Providing and placing of 15 cm CNS in canal bed and side slopes including compaction | 5,36,17,690 |
| | Tamping in canal bed and side slopes | 1,04,71,787 |
| Handia Branch Canal Division, Timarni | Providing and placing of 15 cm CNS in canal bed and side slopes including compaction | 3,82,80,836 |
| | Tamping in canal bed and side slopes | 60,08,177 |
| Tawa Project Division, Itarsi | Providing and placing of 15 cm CNS in canal bed and side slopes including compaction | 2,04,71,998 |
| | Tamping in canal bed and side slopes | 32,90,294 |
| Pipariya Branch Canal Division, Sohagpur | Providing and placing of 15 cm CNS in canal bed and side slopes including compaction | 3,87,03,796 |
| | Tamping in canal bed and side slopes | 85,11,665 |
| LBC Division, Seoni Malwa | Providing and placing of 15 cm CNS in canal bed and side slopes including compaction | 3,08,16,561 |
| | Tamping in canal bed and side slopes | 65,26,608 |
| **Grand Total for CNS** | | **18,18,90,881** |
| **Grand Total for tamping** | | **3,48,08,531** |

The Divisions accordingly awarded the works (January 2017 to June 2018) to several contractors as per the agreed/approved tender values.

Audit observed that despite making provisions for compaction in the CNS layering, and also despite E-in-C's orders, the Divisions, while preparing estimates, kept separate provisions for tamping, even though the same was not to be provided.

Thus, incorrect provisioning for tamping resulted in excess estimation of ₹3.48 crore with resultant extra expenditure of ₹3.44 crore as detailed in ***Appendix-2.2.1.***

Department stated (June 2022) that as per clause 25.3 of Irrigation Specification, a CNS material of required thickness, depending on the swelling pressure of expansive soil was to be sandwiched between the soil and the rigid lining material in order to counteract the swelling pressure and prevent deformation of the rigid lining material. In order to ensure proper density, provision of watering and compaction was made in the item of CNS. Further, as per Irrigation Specification, the provision of tamping for preparation of earthen sub-grade before laying CC lining was a must even though compaction has been done while laying CNS.

The reply of the Department is not acceptable as the compaction of earth fill material was included in 'providing and placing approved CNS soils below lining in canal bed and side slopes'. Thus, separate provision and execution of tamping was unwarranted.

#### *2.2.6.6 Payment to contractor for non-executed quantities of LDPE film and sleepers*

Para 2.006 of MPWD Manual stipulates that for every work, a properly detailed estimate must be prepared for the sanction of the competent authority (known as Technical Sanction to the estimates). An incorrect input of the items or the rates may result in extra cost, excess payment or extending undue benefit to the contractors.

The E-in-C, WRD issued instructions (February 2012) to all the CEs to the effect that the use of Sleepers[65] and Low-Density Polyethylene (LDPE)[66] film is prohibited when the work of CC lining is to be executed using paver machine. As per item No. 4.06 of the USR, 2017, the rate for providing and fixing LDPE film for canal beds and sides is ₹20 per sq. m. Further, as per item No. 4.08 of the USR, 2017 the rate for construction of sleepers in canals is ₹3,332 per cu. m.

Audit observed that in respect of five works pertaining to CC lining pertaining to five Divisions, the EEs while preparing estimates, provisioned for CC lining including LDPE films. The estimates were, however, not clear on whether CC lining was to be done manually or using pavers, even though the estimates provided for fixing LDPE film over 23.53 lakh sq. m. The concerned CEs sanctioned the estimates without verifying the same and the work orders were accordingly awarded (March 2018 to June 2018) to five contractors (one for each Division).

Audit observed that as against the target of 23.53 lakh sq. m., the contractors affixed LDPE film over only 3.58 lakh sq. m. However, the items of works being turnkey contract the entire contract amount including cost of the non-executed quantity of LDPE film amounting to ₹4.99 crore was paid to the contractors.

Audit further observed that in respect of these above works, the contractors constructed sleepers over only 7,884.42 cu. m. as against the target of 61,760.01 cu. m. However, the items of works being turnkey contract, the entire contract amount including cost of the non-executed quantity of sleepers amounting to ₹22.50 crore was paid to the contractors.

The department paid to the contractor for the quantities of LDPE films and sleepers which were not executed due to use of paver machines in cement lining. Thus there was an excess payment of ₹27.49 crore to the contractor for the items that were not executed. The details are in ***Appendix-2.2.2***.

Department stated (June 2022) that for timely completion of works, in place of manual lining in turnkey contract, paver machine was used.

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[65] Concrete sleepers are required to be laid down below construction joints when concrete lining is to be laid in alternate panels so that the joints shall rest on the sleepers.

[66] LDPE film of 150 micron is used in the reaches where soaking of the water, by the sub grade on which lining is being rested, is high.

The reply of the Department is not acceptable as the cement lining was done using paver machine, the contractor was not to be paid for the items of LDPE and sleepers as per clarification issued by E-in-C (February 2012). The negligence of the department in making payment has resulted in excess payment of ₹27.49 crore.

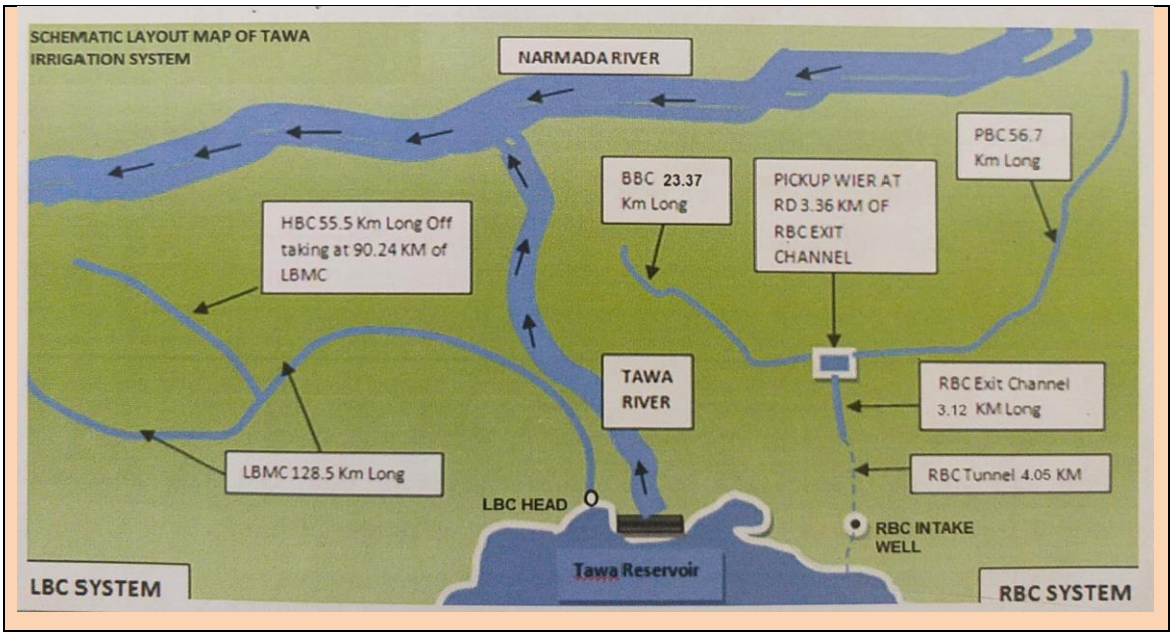
## 2.2.7 Execution

Audit examined various aspects of the execution of the ERM project with reference to the DPR and final work agreements. The issues are discussed in the ensuing paragraphs.

### *2.2.7.1 Non renovation of Exit Channel in RBC system*

The Right Bank canal (RBC) of the Tawa irrigation system takes off from the fringe of Tawa reservoir through a 4.05 km long tunnel which is connected to an intake well structure near the reservoir. Thereafter, the tunnel continues into a 3.12 km deep cut exit channel through which the irrigation water from Tawa reservoir is taken to a pick up weir, from where water is diverted into the Pipariya Branch Canal (PBC) and Bagra Branch Canal (BBC). The schematic map is shown below:

**Schematic Map of the LBC and RBC system of Tawa Project**




The 3.12 km long deep cut exit channel has remained unlined (CC lining not done) since its initial construction (1978). Consequently, the exit channel has become de-shaped, mainly due to slippage of banks and silting, resulting in inadequate flow of water into the tail regions of the branch canals of the RBC.

The DPR for ERM project of Tawa River provisioned for construction of close conduit in the exit channel in order to overcome the problem of soil/rock erosion which was obstructing the flow of water in RBC.

Audit noticed that EE, Sohagpur Division, Pipariya prepared estimates for CC lining and closed conduit in the exit channel as shown in **Table-2.2.3**:

| Table 2.2.3: Details of estimate of CC lining and conduit barrel | |
|---|---|
| **Item of work** | **Estimated amount(₹ in lakh)** |
| Construction of 630-metre-long conduit barrel in the exit channel | 754.99 |
| Construction of 2.31 km of CC lining in the exit channel | 119.12 |
| **Total** | **874.11** |

Based on the tendering process, the Department awarded the contract (March 2017) for CC lining work in the exit channel to a contractor for a total amount of ₹20.54 crore. The total work included CC lining of 23.22 km of BBC and 2.31 km of the exit channel.

In this regard Audit observed that:

- The Department prepared estimate for construction of conduit barrel in the exit channel at an estimated cost of ₹7.55 crore. Although the estimates were approved (June 2016) by the CE, no NIT in this regard was issued. As such, the Department left out a major component of the ERM project from the scope of work despite provisioning for it in the DPR and also despite preparing estimates for the same. Audit could not find any records to indicate that the Department has proposed an alternative to the conduit system in the exit channel. Further there were no records to indicate as to why the construction of the conduit was not included in the scope of work.
- The tender work for CC lining in exit channel and BBC was awarded to the contractor in March 2017 for a total amount of ₹20.54 crore. The work had two components: (1) CC lining of BBC and (2) CC lining of the exit channel. The contractor has completed CC lining in 19.60 km (84 *per cent*) of BBC out of the 23.22 km stretch and has received payment of ₹15.92 crore (as of January 2022). However, no progress has been made with respect to the CC lining in the exit channel and the work was yet to be taken up by the contractor (January 2022).

A joint inspection was conducted along with the departmental officers (July 2021) to assess the condition of the exit channel.

**View of the exit channel (Location: Kamti village under Sohagpur division)**

It could be seen during joint inspection that the flow of water in the channel was very minimal. The photographs taken during site visit also corroborate this fact.

Further examination of records revealed that the CE, Hoshangabad in June 2021 instructed the concerned division to remove CC lining of the exit channel from the item of work.

In respect of the other branch canal (PBC), the CC lining work had already been completed (May 2018). Thus, it can be concluded that while the lining work in PBC and BBC system is almost complete, the Department has not taken adequate steps to ensure completion of the lining work in the exit channel. Thus, the quantity and flow of water from the source of the canal to the tail region remains compromised.

Department stated (June 2022) that the Exit Channel was in deep cutting with hard rock so erosion of rocks with boulders could damage the lining works. Therefore, the lining work of Exit Channel had been removed from the detail scope of work. Further, the CCA would increase after completion of CC lining work in branch canals, minors and sub minors.

The reply of the Department is not acceptable as the exit channel was not in good condition for flow of water from head to tail of PBC and BBC. Further, difficulties stated for not conducting the work should have been identified and resolved at the time of preparation of DPR and estimate. Clause 16 of Special Condition of Contract clearly stipulates that efforts should be made to complete the work from upstream to downstream of the canal simultaneously. Moreover, no NIT was floated/issued for construction of conduit barrel in the exit channel.

#### *2.2.7.2 Non-construction of Water Bound Macadam service road*

For better communication, operation and maintenance of irrigation system, service roads play a major role. The DPR of the ERM project had provisioned for construction of Water Bound Macadam (WBM)[67] service roads on distributaries.

Audit examined all the five turnkey agreements pertaining to "*CC lining in distributaries*" under the ERM project (involving all the five divisions) and observed the following:

- The EEs, while preparing estimates for the works, did not specify any details such as the length or the amount involved in construction of the WBM roads as a part of CC lining in distributaries. However, the scope of work included the provision for construction of WBM roads.
- Although the detailed scope of works as well as the payment schedules appended to all the five turnkey agreements had the provision of WBM service roads, no details had been provided in the scope of works as to the quantity/length of WBM roads to be constructed or the location of such WBM roads.
- The contractors while executing the works did not carry out the construction of WBM service roads and removed this component of work while submitting the payment

[67] Water Bound Macadam Road is the layer of broken stone aggregates bound together by stone dust and compacted by rollers.

schedules for approval to the CE. The CE approved the same, without fixing responsibility on the contractors for non-construction of WBM service roads.

Thus, failure of the EEs to insert details regarding WBM service roads in the estimates or work agreements and failure of the CE to monitor execution of the works resulted in non-construction of WBM service roads by the contractors.

Department stated (June 2022) that the Department has been maintaining the existing muram road since 1978 for the inspection of canals.

The reply of the Department is not acceptable as detailed scope of work as well as payment scheduled appended with agreement had the provision of construction of WBM Service Road.

***2.2.7.3 Non achievements of additional CCA as targeted in Tawa Project***

As per DPR, existing length of total canal was 2,682.35 km, as detailed in **Table-2.2.4**:

**Table 2.2.4: Details of canal length of Tawa project as per DPR**

| Type of canal | Total length (in kms) |
|---|---|
| **Main canal (including branch canals)** | |
| Left Bank Canal | 128.50 |
| Handia Branch Canal | 55.50 |
| Right Bank Canal | 7.17 |
| Bagra Branch Canal | 23.37 |
| Piparia Branch Canal | 56.75 |
| **Distributaries** | **871.92** |
| **Minors** | **1,539.14** |
| **Total** | **2,682.35** |

The DPR provided for construction of CC lining in the entire existing canal system.

Audit observed that Department issued work orders (between February 2014 to June 2018) for CC lining of only 666.78 km in the main canal system and the distributaries. No initiative has been taken for commencement of CC lining in the minor water channels, which serve as the last mile water delivery systems for making irrigation water accessible to the farthest reaches.

The status of work pertaining to CC lining of the canals is given in **Table-2.2.5**:

| Table 2.2.5: Status of CC lining of the Tawa irrigation system | | | | | | |
|---|---|---|---|---|---|---|
| **Sl. No.** | **Type of canal** | **CC lining required[68] (in km)** | **CC lining work order issued (in km)** | **CC lining completed (in km)** | **Works in progress (in km)** | **Percentage of work completed against the work order issued** |
| **1.** | Main Canal (including Branch Canals) | 259.86 | 259.86 | 234.33 | 25.53 | 90 |
| **2.** | Distributaries | 871.92 | 406.92 | 141.33 | 265.59 | 35 |
| **3.** | Minors | 1,539.14 | *Action not yet taken by the Department* | | | |
| **Total** | | **2,670.92** | **666.78** | **375.66** | **291.12** | **56** |

It may be seen from **Table-2.2.5** that

- The Department has issued work orders for CC lining for the total length of the main canal, in respect of the distributaries, the Department has issued work order for only 406.92 km (47 *per cent*) as against 871.92 km. Reasons for not taking up CC lining of the entire distributary network, as envisaged in the DPR, were not available in the records.
- It is also clear that the Department has not yet taken any significant steps to commence CC lining in the minor channels, the most important part in distributing irrigation water to the tail regions.
- In respect of main canal system, the Department has achieved 90 *per cent* against the work order issued while in respect of the distributaries, the Department has achieved only 35 *per cent* against the work order issued.
- **Table-2.2.5** also indicates that against the required CC lining of 2,670.92 km, the Department could complete CC lining only of 375.66 km (14.06 *per cent*).

Before implementation of the ERM project, the CCA under the Tawa Irrigation Project was 2.41 lakh Ha (as on March 2012). As per DPR, the aim was to achieve 3.20 lakh Ha of CCA after implementation of the ERM project. We observed that the Department had already achieved CCA of 2.58 lakh Ha by March 2014, i.e., before commencement of the ERM project. Even after incurring expenditure of ₹592.81 crore and lapse of seven years since the start of ERM project, the Department could achieve CCA of 2.62 lakh Ha (increased only by 3,830 Ha) as of March 2021. The reason for the tardy pace can be attributed to non-completion of CC lining works along the main canals (exit channel), distributaries, minors and sub-minors.

Department stated (June 2022) that targeted balance CCA could be completed after obtaining remaining approval from the Government.

[68] Out of 2,682.35 km, CC lining is not required in 11.43 km as this length comprises of tunnels or were already CC lined.

## 2.2.8 Contract Management

### *2.2.8.1 Irregular inclusion of Price Adjustment (PA) clause in the NIT resulted in additional payment to contractors*

Audit examined all the 33 works pertaining to the ERM of Tawa Irrigation Project. Out of these 33 works, five were Turnkey Contracts (TKCs), wherein the objective is to complete the work within a prescribed time schedule at a fixed contract price. Clause 21.1 of the General Condition of Contract stipulates that in case of a Turnkey Contract, the contractor is bound to complete the entire work under the contract on a firm lump sum price quoted. The Clause further provides that the contractor shall be deemed to have satisfied himself as to the correctness and sufficiency of the contract price and is bound to execute all supplemental works that are found essential, incidental and inevitable during execution of main work at no extra cost to the Government.

Audit observed that in four out of five TKCs awarded by the Department between March 2018 to June 2018, the EEs in four divisions irregularly inserted the Price Adjustment clause (for items such as POL, bitumen, cement, labour, *etc*.,) in the Contract Agreements of works executed through turnkey contracts as detailed in **Table 2.2.6**.

**Table 2.2.6: Statement showing details of payment of Price Adjustment in Turnkey Contracts**

***(₹ in crore)***

| Sl. No. | Name of Division | Name of Contractor | Name of work | Price Adjustment paid |
|---|---|---|---|---|
| 1. | Seoni Malwa | M/s LCC Projects Private Ltd. | CC lining of Bhiladia and Choutlay Distributary of Tawa project | 0.25 |
| 2. | Harda | M/s LCC Projects Private Ltd. | CC lining in Machak, Khirakiya, Rewapur and Sontalai Distributary of Tawa Left Bank Canal | 0.79 |
| 3. | Timarni | M/s Krupanidhi Construction | CC lining of Ajnai, Rundlay & Harda Distributary of Handia Branch canal of Tawa Project | 1.72 |
| 4. | Sohagpur | M/s LCC Projects Private Ltd. | CC Lining work in Sankla, Machha, Sukarwara and Nasirabad Distributary | 0.88 |
| **Total** | | | | **3.64** |

Thus, due to inclusion of the PA clause in violation of the contract conditions and the nature of TKCs, the contractors were paid an additional amount of ₹3.64 crore for price adjustment, over and above the fixed quoted contract amount, resulting in excess expenditure to that extent.

Department stated (June 2022) that PA clause was provisioned as per PWD, GoMP order dated 23 March 2018.

The reply of the Department is not acceptable as the conditions of price adjustment applicable to Percentage Rate Contract only.

### *2.2.8.2 Diversion of fund without approval of Government*

The WRD, GoMP accorded (December 2010) administrative approval of ₹314.55 crore for Dam Rehabilitation and Improvement Programme (DRIP). The DRIP Phase-I had to be

ended on 29.06.2020. Accordingly CE, Hoshangabad issued (17 December 2019) technical sanction of the work of "Repair and renewal of old tar road approach to Tawa dam from NH-69" under DRIP. Further, E-in-C, WRD issued NIT on 22 January 2020 and awarded (02 June 2020) the said work to M/s Godec construction Private Limited, Shivpuri under DRIP at a cost of ₹6.70 crore in anticipation of extension of duration of DRIP-I scheme up to March 2021.

Meanwhile, on 19 June 2020 CE, Bureau of Designs (Bodhi) intimated to E-in-C, WRD about closing of DRIP-I scheme by end of June 2020 and proposed for inclusion of the renewal work of approach road to Tawa Dam under DRIP-II and III. However, Department agreed (03 July 2020 i.e. after end of DRIP Phase-I) with contractor for execution of work which was sanctioned under DRIP Phase-I.

CE, Bodhi informed (July 2020) EE, Itarsi that since the deadline of funding under DRIP phase-I has ended on 29-06-2020 hence budget allotment will not be available from DRIP. Therefore, the department sought the budget allotment from Tawa ERM or other major project fund.

Audit observed that the E-in-C, WRD permitted (December 2020) to meet out the expenditure of this work from ERM fund subject to fulfilment of all responsibilities created under ERM. In reference to this CE, WRD Hoshangabad permitted (January 2021) to incur expenditure from ERM which was not in order as 12 agreements valuing ₹151.84 crore were still in progress. The Department incurred ₹2.67 crore (June 2021) against contract amount of ₹6.70 crore on repairing of road which was beyond the scope of ERM. Thus, it was not only irregular to execute contract after the end of the DRIP period but also to pay for this work without getting necessary approval from Government for justifying deviation of fund from ERM.

Department stated (June 2022) that keeping in view of the safety of dam, VIP movement and inspection of senior official the aforesaid work was executed under ERM fund.

The reply of the Department is not acceptable as due to negligence of the department agreement executed after the end of DRIP Phase-1 and the necessary approval from the Government was not taken for diversion of fund from ERM.

### 2.2.9 Quality Control

According to Para 6.001 and 6.007 of MPWD manual, quality control in construction is necessary for safety, reliability and durability of all structures and also for optimum use of structures. The quality control shall be done by testing of materials, supervision during execution and analysis and interpretation of the test results.

The effectiveness of quality control and supervision was analyzed with reference to the applicable norms. The issues observed are discussed in the succeeding paragraphs.

#### *2.2.9.1 Lack of quality control in laying of CNS materials before lining*

As per revised guidelines issued by the E-in-C, WRD, GoMP (December 2016), CNS material can be used to counteract the impact of swelling caused by the use of expansive soils like clayey soils (predominantly available in Madhya Pradesh). For this, CNS layering has to be placed in between the CC lining and the expansive soil layering. It is however

necessary to ascertain swelling pressure and cohesion of CNS material before laying in canal lining. Further, since the CNS layering has to resist internal erosion due to seepage and also form suitable base for lining, the CNS soil is required to have the following characteristics:

| **Table 2.2.7: Tolerance limits for various CNS characteristics** | |
|---|---|
| **Characteristics** | **Tolerance Limit** |
| Swelling Pressure | ≥0.1 kg/sq. cm. |
| Liquid Limit (moisture content) | ≥30 *per cent* |
| Plasticity Index (measure of plasticity of soil) | ≥ 15 *per cent* |

Further, it was prescribed in the guidelines that the soil characteristics were to be ascertained before accepting the same as CNS material. For this, few representative samples were required to be tested for swell pressure as a cross check.

Audit examined the test reports of CNS material used in various works under the ERM project and observed in four works, that the swelling pressure of CNS materials, Liquid Limit and Plasticity Index as observed in the sample test reports were less than the permissible limits. It was also observed that in one work, the sample tests to ascertain the soil characteristics had not been carried out. Despite this, the concerned four divisions failed to assess the test reports and reject the CNS materials used by the contractors.

Thus, failure of the divisions to monitor the quality of work not only resulted in execution of sub-standard work but also resulted in payment of ₹18.13 crore without exercising due diligence. This may hamper the life of the CC lining of canal. The details are shown in ***Appendix-2.2.3*.**

Department stated (June 2022) that as per test result quality in laying CNS was appropriate.

The reply of the Department is not acceptable as the swelling pressure of CNS material in the sample test reports were less than the permissible limits.

***2.2.9.2 Below specification work executed***

As per para 5.5.1.5 of Indian Standard (IS) Code 3873:1993 on laying cement concrete/stone slab lining on canals, concrete used for sleepers should be of the same grade as for lining. Further, as per Technical Circular No. 60 dated 31/12/2016, provision of design mix concrete M-15, MSA-20 mm for cast in situ CC lining shall be done for canals having discharge more than 0.3 cumec and depth of water more than 0.50 m whichever is less.

Audit observed that contrary to the above provision, CE, Hoshangabad approved estimates for execution of sleepers in lining with grade of PCC M:10 in 13 works having design discharge of the canals/distributaries more than the 0.3 cumec where the lining was executed using concrete of M-15. This resulted in not only below specification works of cement concrete amounting to ₹10.42 crore as shown in ***Appendix-2.2.4***, but also the work may hamper the life of the CC lining of canal.

Department stated (June 2022) that CC lining work was executed as per Technical Circular No. 60.

The reply of the Department is not acceptable as the sleeper was not executed as per provisions of IS Code.

### 2.2.10 Conclusion

The objective of Extension, Renovation and Modernization of Tawa Irrigation Project was to increase the Culturable Command Area by cement concrete lining of the entire canal system from main canals to minors so that more area may be brought under the command and irrigation water could be made available to the deprived areas in tail regions of canal. ERM of existing earthen canal system aimed to increase the existing designed CCA of Tawa project from 2,40,953 Ha to 3,20,146 Ha. Audit of ERM of Tawa Irrigation Project covering the period 2018-21 revealed several deficiencies in execution of works for extension, renovation and modernization. As of March 2021, the Department could complete CC lining only of 375.66 km (14.06 *per cent*) against the required CC lining of 2,670.92 km. The target to increase CCA was not achieved due to inadequate survey and lack of synchronization in the lining works of main canals, branch canals, distributaries and minor channels. Further, the Department did not initiate any action (planning/ estimation of cost) for obtaining required administrative approval from the Government for lining works in the minor channels despite expiry of seven years from the date of sanction of ERM of Tawa Irrigation Project. Thus, the CCA could only be increased by 3,830 Ha (5 *per cent* of targeted additional CCA) despite incurring expenditure of ₹ 592.81 crore rendering the entire expenditure incurred on the project unfruitful. Audit of contract management and execution of work revealed several deficiencies as inclusion of unrequired or inadmissible items in the estimates resulted in extra/excess payment to contractors, contractors were extended undue benefit by paying price adjustment in violation of the General Condition of Contract. Further, the Department did not ensure the compliance of the specifications during the construction of canals and accepted below specification works, resulted in execution of sub-standard work and this may hamper the life of the CC lining of canal. The objective of providing water to tail region was not achieved as a result, the benefit was not accrued to intended beneficiaries of 476 villages of Hoshangabad and 332 villages of Harda district.

### 2.2.11 Recommendations

i. *The Department should ensure completion of CC lining work in Main Canals, Branch Canals and Minors/Sub Minors without further delay.*

ii. *The Department should fix the responsibility for not initiating any action for obtaining required administrative approval from the Government for lining works in the minors.*

iii. *The Department should ensure due diligence in preparation of estimates to avoid extra payments.*

iv. *The Department should fix the responsibility and take action against the officials for making provision in the estimates and execution of inadmissible items of works.*

v. *The Department should ensure due diligence in non-inclusion of price adjustment clause in TKCs works in future.*

vi. *The Department needs to review and improve the quality control mechanism and fix responsibility for deviations.*

## Horticulture and Food Processing Department

## 2.3 Audit of Mission for Integrated Development of Horticulture (MIDH)

### 2.3.1 Introduction

Ministry of Agriculture and Farmers Welfare (MoAFW), Government of India (GoI) implemented Mission for Integrated Development of Horticulture (MIDH) for holistic growth of the horticulture sector as a Centrally Sponsored Scheme from April 2014. The main objectives of MIDH are to:

- promote holistic growth of horticulture sector;
- enhance horticulture production, augment farmers' income, and strengthen nutritional security;
- improve productivity by way of quality germplasm, planting material and water use efficiency through micro irrigation;
- support skill development and create employment generation opportunities for rural youth in horticulture and post-harvest management, especially in the cold chain sector.

The objectives of MIDH are to be achieved through area based regionally differentiated strategies which include research, technology promotion, extension, post-harvest management, processing and marketing in consonance with comparative advantage of each region and its diverse agro-climatic features.

Under MIDH Scheme, Central and State share of funds was 85 and 15 *per cent* respectively up to 2015-16 and 60 and 40 *per cent* respectively from 2016-17 onwards.

### 2.3.2 Organisational Structure

The Madhya Pradesh State Horticulture Mission (SHM) is the agency responsible for implementation of MIDH in the State. The Principal Secretary, Horticulture and Food Processing Department (HFPD), Government of Madhya Pradesh (GoMP) is the administrative head of the Department. The Agriculture Production Commissioner, GoMP is the Chairman of the State Level Executive Committee (SLEC)[69] and is responsible for fulfilling the aims and objectives of the SHM. The Commissioner, Horticulture and Farm Forestry is the Mission Director of the SHM and responsible for execution of activities of the SHM. At the district level, the District Collector is the Chairman of District Mission Committee (DMC[70]) and Deputy/Assistant Director, Horticulture is ex-officio Secretary of the DMC. The Chief Executive Officer, *Zila Panchayat* and Deputy Director, Agriculture *etc*. are members of the DMC.

[69] SLEC has been constituted to oversee the implementation of MIDH as per the operational guidelines of 2014. The Secretaries and Commissioners of Finance, Agriculture, Panchayat and Rural Development, Tribal Affairs and Social Justice Departments *etc*. are also members of the SLEC.

[70] DMCs have been constituted in order to carry forward the objectives of the Mission for project formulation, implementation and monitoring.

### 2.3.3 Audit Objectives

The Audit was carried out with a view to assess whether planning, financial management, programme implementation and monitoring was adequate, effective and in line with mission guidelines/instructions issued by the Government/Department.

### 2.3.4 Audit Criteria

Audit criteria were derived from the following sources:

- MIDH operational guidelines issued by GoI in April 2014;
- Notifications/Circulars/Orders pertaining to MIDH scheme issued by Central/State Government;
- MP Treasury Code (MPTC) and MP Financial Rules and Budget Manual.

### 2.3.5 Audit Scope and Methodology

We test checked records pertaining to the period from 2018-19 to 2020-21 in the offices of the Mission Director, SHM, Bhopal and Deputy Directors (DD)/Assistant Directors (AD), Horticulture of eight selected districts. Out of the eight selected districts, six[71] were selected on the basis of sampling[72]. Ratlam district was selected as Audit had conducted a pilot study (based on expenditure) in the district and Damoh district was selected on the advice of the Principal Secretary, Horticulture and Food Processing Department, Bhopal during the Entry Conference.

We test checked 100 cases in each selected district on the basis of judgmental sampling, as per the amount of assistance received under different components of MIDH. Joint physical verification was also conducted of five projects/works in each selected district[73].

An Entry Conference was held on 6th September 2021 with the Principal Secretary, Horticulture and Food Processing Department wherein audit objectives were discussed. The Exit Conference was held on 18th February 2022 with Additional Chief Secretary, Horticulture and Food Processing Department (ACS, HFPD) wherein audit findings were discussed. ACS, HFPD furnished (August 2022) para-wise replies which have been suitably incorporated in the Report.

### Audit findings

Scrutiny of records relating to MIDH scheme revealed important findings as discussed in the subsequent paragraphs.

[71] DDH, Dewas; ADH, Dindori; ADH, Gwalior; DDH, Khargone; DDH, Mandsaur and ADH, Sidhi.

[72] Using Probability Proportion to Size with Replacement (PPSWR) method.

[73] Joint physical verification was carried out with the officials from the offices of the DD/AD in the selected districts.

## 2.3.6 Planning

### *2.3.6.1 Non-preparation of Perspective/Strategic plan*

As envisaged in the operational guidelines of MIDH (April 2014) and GoI instructions (January 2017), the GoMP was required to prepare a perspective/strategic plan and road map for overall development of horticulture in the State, duly projecting the plan of action for the five-year period 2017-18 to 2021-22. Perspective/strategic plan would form the basis for preparing Annual Action Plans.

The perspective plan was to be outcome oriented, *i.e.*, firstly demonstrable, and measurable outcomes (such as availability of quality planting materials, reducing post-harvest losses, minimizing price fluctuations, better market linkages *etc*.) should be identified and then outputs to achieve the outcome should be enumerated. Finally, the output against each activity should be distributed in five years keeping in view the yearly fund availability and inter component priority.

We noticed that SHM did not prepare perspective/strategic plan for the period 2017-18 to 2021-22 and as such did not have any long-term plan or strategy for overall growth of the horticulture in the State.

ACS, HFPD intimated (August 2022) that SHM had not prepared perspective plan/roadmap for five years.

### *2.3.6.2 Annual Action Plan prepared without conducting baseline survey and feasibility studies*

MIDH operational guidelines (April 2014) provides that SHM is required to conduct baseline survey and feasibility studies in the districts, sub-districts or group of districts to determine the status of horticulture production, potential and demand and accordingly tailor the assistance to be provided. These would form the basis for preparing Annual Action Plan (AAP).

Further, agencies at the district level were to prepare the AAP, keeping in view their priority and potential and submit the plan to the Mission Director, SHM. Accordingly, the Mission Director, SHM was to prepare a consolidated proposal for the State as a whole and submit the same to the SLEC for vetting and thereafter submit it to the MoAFW, GoI.

We noticed that during the period 2018-19 to 2020-21, the SHM did not conduct baseline surveys and feasibility studies for preparing the AAPs. Further, the SHM did not obtain inputs from districts before preparing AAPs and prepared AAPs only on the basis of tentative outlay received from GoI. In the absence of inputs and data either from field offices or though surveys, the AAPs prepared by the SHM were far removed from ground realities and were at best meant to comply with the operational guidelines of MIDH and did not serve the actual purpose of the Mission's objectives.

ACS, HFPD intimated (August 2022) that SHM did not conduct baseline survey and feasibility study for preparing AAPs and AAPs were prepared each year on the basis of result of the previous participation data. Further, AAPs were revised on the basis of need

and demand of the districts and sent to GoI. In future, action would be taken as per instructions.

#### *2.3.6.3 Non-involvement of Panchayati Raj Institutions (PRIs) in implementation of MIDH*

MIDH operational guidelines (April 2014) provide that *Panchayati Raj Institutions* (PRI) were to be involved in implementation of the Scheme, commensurate with their expertise and available infrastructure. They were required to play a key role in implementation of MIDH through identification of crops/species and beneficiaries in consultation with District *Panchayats*; training, extension and awareness creation through *Panchayats* and *Gram Sabhas*; and organisation of PRI and *Gram Sabha* meetings and giving feedback to the concerned officials with regard to implementation of MIDH.

We observed that the PRIs were not involved in implementation of MIDH. The districts implemented the MIDH as per targets received from SHM. Consequently, the Department lost out on the expertise, feedback and enhanced co-operation of the PRIs while implementing the Mission's objectives.

ACS, HFPD intimated (August 2022) that implementation of all schemes of the Department were done through the committee constituted with the members of PRIs and the Chairman of the committee would be Collector of the concerned district.

Reply is not acceptable as district authorities of the audited eight districts did not provide records/information indicating involvement of PRIs in identification of crops/species and beneficiaries; training, extension and awareness creation through *Panchayats and Gram Sabhas*; and organisation of PRI and *Gram Sabha* meetings and giving feedback to the concerned officials with regard to implementation of MIDH.

### 2.3.7 Financial Management

#### *2.3.7.1 Non utilisation of funds*

The details of fund requirements as per approved AAPs, funds received through Central and State share and expenditure incurred during the period 2018-19 to 2020-21 are given in **Table 2.3.1.**

**Table-2.3.1: Statement showing the fund released and its utilization**

***(₹ in crore)***

| Year | Approved AAP by GoI (including spill over) | Share | | Amount released by GoI | Amount released by GoMP | Total amount released to SHM (*per cent* release vis-à-vis approved AAP) | Fund utilized (percentage of expenditure vis-à-vis allotted fund) |
|---|---|---|---|---|---|---|---|
| | | GoI (60 *per cent*) | GoMP (40 *per cent*) | | | | |
| 2018-19 | 85.30 | 51.18 | 34.12 | 44.44 | 12.08 | 56.52 (66.26) | 53.22 (94.16) |
| 2019-20 | 81.12 | 48.67 | 32.45 | 37.54 | 25.27 | 62.81 (77.43) | 35.43 (56.41) |
| 2020-21 | 130.71 | 78.43 | 52.28 | 43.29 | 13.84 | 57.13 (43.71) | 30.81 (53.93) |
| **Total** | **297.13** | **178.28** | **118.85** | **125.27** | **51.19** | **176.46 (59.39)** | **119.46 (67.70)** |

**(Source: Details provided by SHM)**

From the **Table-2.3.1**, it can be seen that:

➢ As per approved AAPs for 2018-21, GoI share was ₹178.28 crore, however, actual release by the GoI was ₹125.27 crore (70 *per cent*) which was due to non-utilisation of available fund and non-submission of utilization certificate by the State. Further, against the approved AAP, the actual receipt of fund from Central and State Governments to the SHM during 2018-19 to 2020-21 ranged between 44 and 77 *per cent* of the actual requirement as per AAP. However, the SHM could not even utilize the available fund optimally and the savings ranged between six and 46 *per cent* during 2018-19 to 2020-21. Thus, the SHM failed to effectively utilize the funds available for the Mission activities as per AAP.

➢ As per MIDH guidelines, fund sharing was to be divided in the ratio 60:40 between the Centre and GoMP. Scrutiny of the audited accounts of MIDH for 2018-19 revealed that the total expenditure for 2018-19 was ₹53.22 crore, out of which, GoMP's share was ₹21.29 crore (being 40 *per cent* State share). However, the actual release of funds by GoMP towards MIDH was only ₹12.08 crore[74]. Thus, the basis on which the audited accounts were prepared could not be ascertained by audit and the audited accounts prepared by the SHM were incorrect to that extent. As evident from the **Table-2.3.1**, there was short release of state share of ₹32.32 crore against the central share released by the GoI during the period of 2018-19 to 2020-21.

➢ As per the conditions for release of funds (under MIDH) by the GoI, the implementing agency shall maintain proper accounts of expenditure and submit the statement of audited accounts and Utilization Certificate (UC) to the MoAFW, GoI. Audit observed that the SHM prepared audited accounts and final UC for 2018-19 only but did not submit the same to GoI. Reasons for the same were not on record. In respect of 2019-20 and 2020-21, the SHM did not prepare either the audited accounts or the final UC.

We further noticed that SHM did not maintain accounting records i.e. cash book etc. indicating date of receipt of fund from the State Government. Due to non-availability of such record, audit could not analyze timely release of fund by the State Government to SHM. This also indicates deficient financial management and control system at SHM.

ACS, HFPD intimated (August 2022) that the main reason for shortfall in financial progress during 2019-21 was Covid-19. Finance Department did not provide matching shares (State share) in proportion to the release from GoI resulted in short release of State share. Further, due to Covid-19, the accounts for 2019-20 and 2020-21 could not be audited. Presently, audit of pending accounts up to March 2022 have been done.

The reply is silent on submission of the statement of audited accounts and Utilization Certificate (UC) to the MoAFW, GoI.

#### *2.3.7.2 Irregular payment of advances to the Implementing Agency*

HFPD, GoMP issued instructions (June 2019) to all districts to implement all schemes under the Horticulture Department through the Madhya Pradesh State Agro Industries

[74] Difference of total amount released to SHM (₹56.52 crore) as per records of SHM and amount released by GoI (₹44.44 crore) during 2018-19.

Development Corporation Limited (MP Agro). The Government instructions of June 2019 further provided that the MP Agro would submit the bills for the material supplied to the district horticulture offices and concerned DD/AD would accordingly process the payments to the MP Agro.

Further, as per Rule 284 of MPTC, it is a serious irregularity to draw advances from the treasury in anticipation of demands, or to prevent the lapse of budget grants, and persons at fault render themselves liable to disciplinary action for such drawal.

As per the GoMP instructions of June 2019, the DDs/ADs of the district horticulture offices were to release payments to the MP Agro against bills raised by the MP Agro. Audit observed that the Mission Director, SHM in violation of the instructions, directly paid an amount of ₹6.75 crore to MP Agro between February 2020 and March 2021, instead of routing it through the district offices. Scrutiny of payment vouchers and cash book of SHM pertaining to the advance payments revealed the following:

- The amount was paid as an advance to the MP Agro in two instalments of ₹4.90 crore (paid in February 2020) and ₹1.85 crore (paid in March 2021). In the first case, the Mission Director, SHM paid ₹4.90 crore as advance (19 February 2020) for supply of materials for mechanization[75] without any supporting invoices. The amount was recorded in the cash book as a payment without treating it as an advance.

- In the second case, the Mission Director, SHM paid an advance of ₹1.85 crore as an advance (27 March 2021) to provide Low Energy Cool Chambers on the basis of provisional invoices.

- In both the cases, the Mission Director released the payments at the fag end of the financial years in order to prevent lapse of budget/ grants in violation of the *ibid* rule as well as the instructions of June 2019. Further, the money released were incorrectly recorded in the cash book as payments instead of advances.

Additionally, the payments were released without receipt of the items and without invoices or on the basis of provisional invoices. Thus, the release of money by the SHM was irregular.

ACS, HFPD intimated (August 2022) that MP Agro was nodal agency for implementation of departmental schemes, therefore, to achieve physical progress, amounts were paid to MP Agro. SHM paid ₹185 lakh to MP Agro against which as per utilization certificates submitted by the MP Agro, ₹32.50 lakh had been paid to concerned and payment of remaining ₹152.50 lakh was under process. Further, in respect to payment of ₹490 lakh to MP Agro, information is being collected from the MP Agro/district offices.

Thus, SHM in violation of the instructions paid ₹6.75 crore to MP Agro between February 2020 and March 2021, instead of routing it through the district offices. Further, the department is unable to furnish the status of settlement of the amount paid to MP Agro even after lapse of approximately two years.

[75] Such as purchase of power tillers *etc*.

## 2.3.8 Programme Implementation

### 2.3.8.1 Achievement of targets

During the period 2018-19 to 2020-21, the SHM implemented several components of MIDH like establishment of new gardens, mushroom production, rejuvenation/replanting, protected cultivation, horticulture mechanization, adoption of organic farming, *etc*. in the State. For this purpose, the SHM fixed component wise physical targets in AAPs for the period 2018-19 to 2020-21. The achievements *vis-à-vis* the target set is given in **Table-2.3.2**:

**Table-2.3.2: Statement of physical target and achievement**

| Name of the component (Unit) | 2018-19 | | 2019-20 | | 2020-21 | |
|---|---|---|---|---|---|---|
| | Target | Achievement (in *per cent*) | Target | Achievement (in *per cent*) | Target | Achievement (in *per cent*) |
| Area Expansion (Ha) | 928.50 | 372.76 (40.15) | 4,750.00 | 4,750.19 (100) | 7,556.00 | 5,669.79 (75.04) |
| Maintenance (Ha) | 899.00 | 706.41 (78.58) | 143.25 | 5.30 (3.70) | 457.30 | 0.00 (00) |
| Mushroom (No.) | 7.00 | 4.00 (57) | 9.00 | 8.00 (88.89) | 2.00 | 0.00 (00) |
| Rejuvenation/ Replanting (Ha) | 183.00 | 143.38 (78.35) | 2,000.00 | 0.00 (00) | 1,500.00 | 0.00 (00) |
| Protected cultivation (Ha) | 952.78 | 547.53 (57.47) | 212.10 | 212.10 (100) | 328.40 | 61.88 (18.84) |
| Centre of Excellence (No.) | 0.00 | 0.00 (00) | 2.00 | 2.00 (100) | 2.00 | 1.00 (50) |
| Organic Farming (No.) | 0.00 | 0.00 (00) | 10,200.00 | 10,200.00 (100) | 8,000.00 | 7,140.00 (89.25) |
| Bee Keeping (No.) | 7,794.00 | 7,773.00 (99.73) | 14,051.00 | 14,011.00 (99.72) | 14,050.00 | 2,219.00 (15.79) |
| Horticulture Mechanization (No.) | 4,283.00 | 3,180.00 (74.25) | 6,463.00 | 6,463.00 (100) | 4,090.00 | 1,833.00 (44.82) |
| Human Resource Management (No.) | 20,302.00 | 20,000.00 (98.51) | 2,535.00 | 2,500.00 (98.62) | 0.00 | 0.00 (00) |
| Post-Harvest Management (No.) | 172.00 | 116.00 (67.44) | 655.00 | 655.00 (100) | 577.00 | 368.00 (63.78) |
| Marketing Infrastructure (No.) | 1.00 | 0.00 (00) | 0.00 | 0.00 (00) | 0.00 | 0.00 (00) |

***Source: AAP and Progress Report for 2018-19 to 2020-21***

As evident from **Table-2.3.2**, there were significant shortfalls in several components such as area expansion, post-harvest management and protected cultivation during 2018-19 and 2020-21; rejuvenation/ replanting and maintenance during 2019-21; and horticulture mechanization and bee keeping during 2020-21.

Scrutiny of target and achievement in the selected eight districts revealed the following:

- Under "Area Expansion" component, Damoh, Dewas, Dindori, Khargone and Ratlam districts achieved 96 to 100 *per cent* of the target, while in case of Gwalior, Mandsaur and Sidhi, the achievement ranged between nine and 63 *per cent* which was significantly low. Achievement was lowest in case of Sidhi district at nine *per cent*.

- Under "Horticulture Mechanization" component, the achievement of target in Damoh, Dewas, Gwalior, Mandsaur and Ratlam districts ranged between one and 66 *per cent*. Achievement was lowest in case of Gwalior district at one *per cent*.
- Under "Protected Cultivation" component, achievement of target in Dewas, Dindori and Gwalior districts ranged between 22 and 60 *per cent*. In Damoh district, no target was set for Protected Cultivation.
- Under "Post-Harvest" Management component, achievement of target by Damoh, Dewas, Gwalior, Khargone, Mandsaur and Ratlam ranged from five to 63 *per cent*.
- "Rejuvenation/replanting" component was implemented only in two out of eight selected districts *i.e.* Mandsaur and Sidhi and achievement of target in these two districts were 67 and five *per cent* respectively. In the remaining six districts, no target was set for rejuvenation/replanting component.

Component wise target and achievement in eight selected districts during 2018-19 to 2020-21 is detailed in ***Appendix-2.3.1***.

We observed that in all the three years (2018-19 to 2020-21) the SHM either allotted additional targets or revised targets for implementation of AAP towards the end of the financial years, there by resulting in non-achievement of targets across the selected districts.

Thus, the overall intended objectives of MIDH could not be achieved year on year across the State due to the failure of the SHM to timely approve AAPs and communicate the same to the districts for implementation.

ACS, HFPD intimated (August 2022) that due to ending of the financial year (February-March) and non-achievement of physical targets, the targets already allotted to districts were revised. Reasons for shortfall of physical and financial target during 2019-21 were Covid-19.

The reply is not acceptable as the department failed to timely supervise the progress of the districts and allotted additional targets to districts only at the end of the financial year which resulted in non-achievement of targets.

#### *2.3.8.2 Storage capacity for horticultural products*

Production of horticulture crops and storage capacity thereof in the eight selected districts are detailed in **Table-2.3.3**.

| Table-2.3.3: Statement of production and availability of storage capacity of horticultural crops (Production and Storage - in "thousand MT") | | | | | |
|---|---|---|---|---|---|
| **Name of district** | **Production** | | | **Average production** | **Storage capacity** |
| | **2018-19** | **2019-20** | **2020-21** | | |
| Mandsaur | 628.83 | 644.77 | 666.52 | 647 | 00 |
| Sidhi | 392.50 | 703.03 | 768.05 | 621 | 00 |
| Damoh | 319.55 | 359.39 | 426.69 | 369 | 00 |
| Dindori | 48.88 | 65.89 | 67.56 | 61 | 00 |
| Ratlam | 903.58 | 940.74 | 1,013.76 | 953 | 10 |
| Khargone | 575.50 | 642.45 | 710.04 | 643 | 7.83 |
| Dewas | 1,087.29 | 1,182.64 | 1,228.83 | 1,166 | 82.60 |
| Gwalior | 324.64 | 338.64 | 355.36 | 340 | 82.50 |

***(Source- Data provided by district offices)***

It can be seen from **Table-2.3.3** that in four[76] out of eight selected districts, the average production of horticulture crops ranged between 61 and 647 thousand MT in the last three years whereas storage capacity of horticultural crops were zero, indicating that no cold storage had been established for storage of horticultural crops in these districts. In the remaining four[77] districts, the average production of horticultural crops ranged between 340 and 1,166 thousand MT in the last three years whereas cold storage capacity of horticultural crops ranged between one and 24 *per cent* only.

Thus, it is evident from the above table that although the State has seen an increase in horticultural crop production on account of MIDH, the Department did not have the foresight to plan proportionate cold storage to support the increased production even though cold storage was an essential part of MIDH under the "post-harvest management" component.

ACS, HFPD intimated (August 2022) that districts with zero storage capacity would be prioritized for enhancing storage capacity and included in ensuing AAP. Effort would be made to sanction the AAP by GoI.

### *2.3.8.3 Payment of subsidy*

#### *2.3.8.3(a) Payment of subsidy to ineligible beneficiaries*

The AAP of 2019-20 (prepared by the SHM) provided for payment of subsidy only to small farmers (holding land up to two hectares), marginal farmers (holding land below one hectare) and women farmers belonging to the unreserved category. No conditions were defined for payment of subsidy to reserved categories. Further, the SHM issued (September 2019) targets to districts under mechanization as per AAP and instructed the districts to provide subsidy to the communities as per conditions stipulated in the AAP.

Audit test checked records of 339 beneficiaries in the selected eight districts, out of which 106 were from general category beneficiaries and observed that in five cases in Khargone district, the DD approved payment of subsidy to general category male farmers, who were neither small nor marginal (as per the area under holding) and therefore were not entitled for

[76] Damoh, Dindori, Mandsaur and Sidhi.

[77] Ratlam, Khargone, Dewas and Gwalior.

the subsidy. This resulted in payment of subsidy amounting to ₹3.50 lakh to five ineligible beneficiaries as detailed in **Table-2.3.4**.

**Table-2.3.4: Details of ineligible beneficiaries**

| Sl. No. | Name of beneficiary | Village/ Block | Date of work order (voucher date) | Khasra No. | Total area (In ha.) | Subsidy amount paid (in ₹) |
|---|---|---|---|---|---|---|
| 1 | Ramkaran Kacchi | Piprata/ Khargone | 22.10.19 (27.01.20) | 444, 467/6, 469/1,445/3, 467/3 | 2.432 | 50,000 |
| 2 | Mohan | Mogargan/ Bhagwanpura | 22.10.19 (02.01.20) | 252/7, 252/9 | 2.502 | 75,000 |
| 3 | Kaluram | Shargaon/ Kashrawad | 22.10.19 (02.01.20) | 12, 21/3, 75, 385 | 14.912 | 75,000 |
| 4 | Ashok | Aughra/ Kashrawad | 22.10.19 (02.01.20) | 207/1, 208 | 3.95 | 75,000 |
| 5 | SevakramYadav | Awarkacch/ Kashrawad | 22.10.19 (02.01.20) | 17/3 | 3.237 | 75,000 |
| **Total** | | | | | | **3,50,000** |

ACS, HFPD intimated (August 2022) that clear instructions were not fed on online portal, therefore, big farmers of General category were registered on online portal and issued letter of intent. The farmers also purchased power tiller machines, therefore, payment was made erroneously.

The reply is silent on recovery of subsidy amounts paid to ineligible persons and action taken on authorities responsible for feeding instruction on portal and also on district/block level officers responsible to verify the eligibility.

### *2.3.8.3(b) Payment of excess subsidy due to acceptance of maximum cost in place of indicative cost*

Appendix-I of the MIDH operational guidelines (April 2014) provides indicative cost (including cost of planting materials, inputs and irrigation) of planting of selected fruit crops per hectare (Ha). The indicative cost varies, depending on the number of plants to be planted in one hectare of land. The indicative cost for planting of Guava and Banana [Tissue Culture (TC)] crops are given in **Table-2.3.5**.

**Table-2.3.5: Indicative cost of guava and banana (TC)**

(Amount in ₹)

| Plant spacing (m) | No. of plants per Ha | Cost of planting material | Cost of inputs | Total cost without integration | Cost of integration with drip etc. | Total cost with integration |
|---|---|---|---|---|---|---|
| 6.0*6.0(guava) | 278 | 8,340 | 30,000 | 38,340 | 33,900 | 72,240 |
| 3.0*6.0 (guava) | 555 | 16,650 | 35,000 | 51,650 | 58,400 | 1,10,050 |
| 3.0*3.0 (guava) | 1,111 | 33,330 | 40,000 | 73,330 | 58,400 | 1,31,730 |
| 1.5*3.0 (guava) | 2,222 | 66,660 | 45,000 | 1,11,660 | 58,400 | 1,70,060 |
| 1.0*2.0 (guava) | 5,000 | 1,50,000 | 50,000 | 2,00,000 | 58,400 | 2,58,400 |
| 1.8*1.8 (banana, TC) | 3,086 | 52,462 | 50,000 | 1,02,462 | 58,400 | 1,60,862 |
| 1.5*1.5 (banana, TC) | 4,444 | 75,548 | 60,000 | 1,35,548 | 85,400 | 2,20,948 |

MIDH guidelines further provide that the assistance will be sanctioned at the rate of 40 *per cent* of the cost incurred subject to a maximum of ₹0.60 lakh (40 *per cent* of ₹1.50 lakh) per Ha in case of guava crop and ₹1.20 lakh (40 *per cent* of ₹3 lakh) per Ha. in case of banana (TC) crop.

Scrutiny of records in the office of DD, Ratlam revealed that during 2020-21, 24 beneficiaries planted guava crop in 19.35 Ha. at 555 plants per Ha. The DD, Ratlam released subsidy in excess of ₹1.53 lakh in first installment due to considering maximum cost instead of indicative cost as prescribed in the guidelines.

In case of Khargone, the DD issued work orders (November/December 2020) to three beneficiaries for plantation of banana (TC) crop in 3.3 Ha at 3,086 plants per Ha. The DD, Khargone also released subsidy on the basis of maximum cost instead of indicative cost which resulted in excess payment of assistance amounting to ₹1.38 lakh in first installment. Details are given in ***Appendix-2.3.2***.

ACS, HFPD intimated (August 2022) that subsidy amount was paid based on instruction of payment of subsidy in physical and financial target at the unit rate of ₹1.50 lakh per Ha. The districts paid the subsidy accordingly and therefore, no excess payment was made.

The reply is not acceptable as the beneficiaries had to be paid subsidy based on number of plants planted by them in per Ha. The MIDH guidelines provides indicative cost based on number of plants planted per Ha and the ADH/DDH was to pay subsidy on the indicative per unit cost (based on number of plants) up to a ceiling of ₹1.50 lakh per Ha for guava and ₹3 lakh per Ha for banana (TC) crop.

### *2.3.8.3(c) Payment of subsidy amount in suppliers/firms bank accounts instead of farmers' bank account*

As per GoMP order (April 2011) read with order (July 2019), the district horticulture offices were instructed to deposit the subsidy amount directly in the farmers' bank account. Subsequently the GoMP issued another set of instructions dated 11 November 2019, wherein the district horticulture offices were empowered to release subsidy amount both to the farmers' as well as the suppliers'.

Test check of records in the eight selected districts revealed that in five districts, the ADs/DDs deposited subsidy amounting to ₹9.69 crore in the suppliers'/firms' bank accounts instead of the farmers' bank accounts (prior to the government order of November 2019) in violation of the *ibid* instructions. The details are given in **Table-2.3.6**.

**Table-2.3.6: Details of payment of subsidy in suppliers' bank account**

| Name of District | Payment made from 01.04.2018 to 10.11.2019 | | | | Total (₹ in lakh) |
|---|---|---|---|---|---|
| | Power Tiller | | Knapsack Sprayer | | |
| | No. | Amount (₹ in lakh) | No. | Amount (₹ in lakh) | |
| Mandsaur | 280 | 210.00 | 188 | 18.80 | 228.80 |
| Damoh | - | - | 234 | 23.40 | 23.40 |
| Dewas | 292 | 205.75 | 671 | 67.10 | 272.85 |
| Dindori | 509 | 330.50 | 407 | 40.70 | 371.20 |
| Sidhi | 84 | 63.00 | 98 | 9.80 | 72.80 |
| **Total** | **1,165** | **809.25** | **1,598** | **159.80** | **969.05** |

Reasons for depositing the subsidy amounts into the suppliers' bank accounts instead of the beneficiaries were not available in the records.

The Details are given in ***Appendix-2.3.3.***

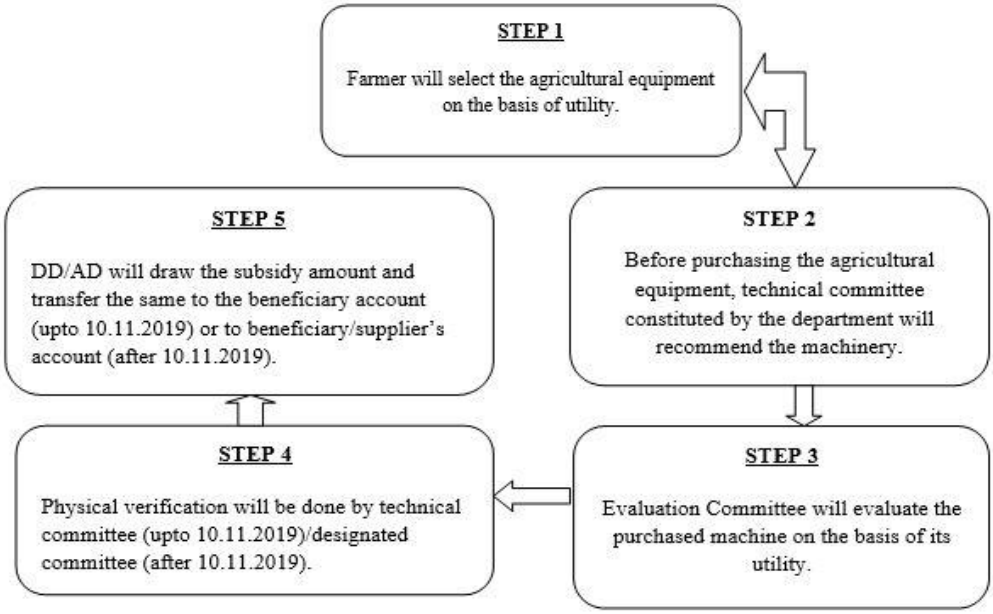
ACS, HFPD intimated (August 2022) that for violating the instructions to deposit the subsidy in farmers' bank accounts, enquiry against the ADH/DDH was under process. After completion of the enquiry, compliance would be submitted separately.

### *2.3.8.4 Expenditure in violation of norms*

MoAFW, GoI issued instructions (September 2010) for ensuring supply of quality agricultural machinery and equipment under government programmes. As per the guidelines, the State Government shall ensure that the agricultural machinery and equipment including equipment with new technology are tested and certified by the Farm Machinery Training and Testing Institutes (FMT&TIs)[78] before they are supplied under any government assisted programmes. Further, HFPD, GoMP prescribed (April 2011 and July 2019) procedure for release of subsidy on purchase of agricultural machinery and equipment as detailed in the **Flow Chart-2.3.1**:

[78] (i) Tractors to be tested by FMT&TI, Madhya Pradesh
(ii) Harvesters to be tested by FMT&TI, Haryana
(iii) Power tillers to be tested by FMT&TI, Andhra Pradesh.
(iv) Remaining machinery/equipment to be tested at three FMT&TIs in Assam

**Flow Chart-2.3.1: Procedure for release of subsidy on purchase of agricultural machinery and equipment**




Audit observed the following discrepancies in the purchase/supply of farm machineries:

### *2.3.8.4(a) Expenditure without testing/certification of purchased agricultural equipment*

During 2018-19 to 2020-21, the SHM subsidized 11,440 power tillers and knapsack power spray equipment (costing ₹64.71 crore) under mechanization component across the State. Scrutiny of records relating to mechanization revealed that the SHM did not have any system in place to ensure that the machinery being purchased by the farmers/beneficiaries under the subsidy scheme were tested by the FMT&TIs as per the GoI guidelines.

Further, the SHM did not constitute any technical committee for recommendation and verification of the horticultural machinery/equipment. Thus, the Department failed to ensure supply of tested and certified agricultural equipment to the beneficiaries.

Test check of case files of 339 power tiller machines (costing ₹4.66 crore) out of 2,056 power tiller machines (costing ₹28.23 crore) subsidized under MIDH in the eight selected district offices revealed that in 302 cases (89 *per cent* of test checked cases) the beneficiaries purchased the following brands/models of power tillers under the MIDH scheme:

- Krishi Craft model KC-RT-10DE
- Kisan Kraft model KK-IC-207P
- KC-PW-7PE
- KK-IC-405D
- STIHL-MH710

Of these five brands/models, only two (STIHL-MH710 and KC-RT-10 DE) had been tested by the FMT&TI, Anantapur, Andhra Pradesh and FMT&TI, Hissar, Haryana while the remaining three were untested. The test report of the STIHL-MH710 model by the

FMT&TI, Anantapur, Andhra Pradesh indicated deficiencies in the equipment and recommended several corrective actions. Similarly, the test report of KC-RT-10DE model by FMT&TI, Hissar, Haryana was shown incomplete. Further, in 32 cases the brand name and model number of power tiller machines were not mentioned and in four cases brand names were not mentioned in the invoices. We noticed that only one (Greaves GS 14 DIL) out of 339 power tiller machine subsidised under MIDH was declared fit by the FMT&TI, Anantapur, Andhra Pradesh.

Thus, due to non-formation of technical committee and evaluation committee to verify the equipment and recommend appropriate farm machinery to the farmers/beneficiaries, the farmers ended up purchasing untested and deficient farm machineries. Consequently, the Department incurred an expenditure of ₹2.33 crore on subsidizing 338 power tiller machines as given in ***Appendix-2.3.4***.

Further scrutiny of case files of 118 knapsack power sprayers out of 2,411 power sprayers subsidized under MIDH (mechanization component) in the eight selected districts revealed that the brand name had not been mentioned in the invoices in any of the 118 cases. As such, Audit could not ascertain as to whether the knapsack power sprayers had been tested by the FMT&TIs. The Department incurred an expenditure of ₹11.80 lakh on subsidizing 118 knapsack power sprayers as given in ***Appendix-2.3.5***.

ACS, HFPD intimated (August 2022) that districts were being instructed to pay subsidy in future only after ensuring testing of equipment provided under mechanization component by FMT&TI.

#### *2.3.8.4(b) Irregular expenditure on Protected Cultivation*[79]

The Directorate, Horticulture and Farm Forestry, Madhya Pradesh issued instructions (January 2015) to all district horticulture offices regarding implementation of protected cultivation. The instructions contained that the designated team[80] shall conduct first physical verification of materials supplied at the installation site of the selected beneficiary. After completion of structure work, the beneficiary and the firm will furnish satisfaction certificate following which, a second physical verification will be done by the evaluation committee[81]. Further, the district horticulture offices were to ensure quality testing of at least 10 *per cent* of construction work and sampling of material used in constructed structure through the Central Institute of Plastic Engineering and Technology (CIPET), Bhopal.

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[79] Protected Cultivation means to grow improved quality of horticulture plants out of season under protected structure. Temperature, sunlight, relative humidity, and wind velocity etc. are controlled as per crop requirement. Under MIDH, activities like construction of green houses, shade net house, plastic mulching, and plastic tunnels, anti-bird/ hail nets were to be promoted.

[80] Team comprises with member of DD/AD Horticulture/ Member of Secretary District Mission Committee, Senior Horticulture Development Officer (SHDO), Rural Horticulture Development Officer (RHDO) and *Gram Panchayat Sarpanch*/ Representative.

[81] Committee comprises with member of Joint Director Horticulture, DD/AD Horticulture, Specialist of *Krishi Vigyan Kendra* of district and any member nominated by office of the district horticulture.

During the period 2018-19 to 2020-21, the ADs/DDs of the selected eight districts implemented 101 cases of protected cultivation. Scrutiny of 55 out of the 101 cases revealed the following discrepancies:

- In five cases, dates of invoices (for supply of materials) were seven to 227 days prior to the issue of the work orders. In three out of five cases, supply of materials and insurance of structure were carried out seven months prior to the issue of work orders and the beneficiary share was paid to the firms one year prior to the issue of work orders. Further, out of above five cases, in four cases physical verification was found done prior to issue of the work orders and in one case, first and second physical verifications were carried out one day after the issue of work order.

- In another 13 cases, first and second physical verification were carried out either on the same day or in intervals of one day (following first verification).

- During the period 2018-19 to 2020-21, the district horticulture offices in the selected eight districts did not send any sample to CIPET for testing the quality of construction of shade net, green house, poly house, fan, pad *etc*.

It is evident from the above that work orders were issued on pre-established structures and the so called physical verification was doubtful. The Department, thus, incurred irregular expenditure amounting to ₹2.12 crore on subsidy towards installation works for protected cultivation and needs to be recovered apart from fixing responsibility of concerned officials. Details are given in ***Appendix-2.3.6*.**

ACS, HFPD intimated (August 2022) that directions would be issued to districts to ensure in future mandatory signature of all members in the physical verification report of the poly house constructed under the scheme. Further, to ensure quality of the material, instruction would be issued to examine sample of 10 *per cent* construction/material used in construction through CIPET and to do the physical verification as per rule.

### *2.3.8.4(c) Irregular expenditure on hybrid vegetables/flowers under shade net/ poly house*

The Directorate, Horticulture and Farm Forestry, Madhya Pradesh issued instructions (January 2015) to district horticulture offices which *inter alia* contained that the farmers would purchase the planting materials, fertilizer, manure, plant protection medicine *etc*., for protected cultivation in shade net house/poly house. Physical verification of materials and planting done in each district was to be done by a team[82]comprising of the concerned DD/AD, a member of DMC, and block horticulture officer. Further, photographs and videos of the structures and materials used were to be mandatorily enclosed with the physical verification reports.

During 2018-19 to 2020-21, the ADs/DDs in the selected eight districts implemented 67 cases of cultivation of high-quality vegetables/flowers in shade nets/poly houses under

[82] Team comprises with Member of Deputy/Assistant Director Horticulture/Member of Secretary District Mission Committee, SHDO, RHDO and *Gram Panchayat Sarpanch*/ representative.

protected cultivation scheme of MIDH. Scrutiny of 24 out of these 67 cases revealed discrepancies as detailed below:

- In two cases, the DD, Ratlam carried out physical verification even before the issue of work order and released subsidy of ₹10.62 lakh.

- In three cases of Khargone district, the date of physical verification was not mentioned in physical verification reports and photographs of the site were also not enclosed. It was also noticed that the farmers paid their share in cash instead of Real Time Gross Settlement (RTGS) to firms in contravention to the instructions[83]*ibid*. The DD, Khargone paid subsidy of ₹7.00 lakh in these three cases.

- In five cases in Ratlam and Khargone districts, the dates of invoice were found to be prior to the date of issue of work orders. The DDs paid subsidy of ₹16.92 lakh in these five cases.

It is evident from above that before issuing the work order, the DDs of the concerned districts did not ensure as to whether the subsidy was being claimed on pre-installed structures or whether actual new work had been carried out. The physical verifications carried out were lax and did not serve the intended purpose. Thus, the release of subsidy amounting to ₹0.35 crore without following due process was irregular. The details are given in ***Appendix-2.3.7***.

ACS, HFPD intimated (August 2022) that in future instructions would be issued to inspect the site prior to issue of work order for cultivation of vegetables and flowers under poly house/ shade net house structures.

#### *2.3.8.4(d) Suspected invoices for supply of planting seed*

Section 31(1) of the Central Goods and Services Tax Act, 2017 provides that a registered person supplying taxable goods shall, before or at the time of delivery of goods or making available thereof to the recipient, issue a tax invoice showing the description, quantity and value of goods and the tax charged thereon. Further, Rule 46 of Central Goods and Services Tax Rules, 2017 provides that a tax invoice referred to in Section 31 *ibid* shall be issued by the registered person containing name, address and Goods and Services Tax Identification Number (GSTIN)[84] of the supplier.

Scrutiny of payments/subsidy in the selected eight districts revealed that the DD, Mandsaur and Khargone paid subsidy of ₹8.40 lakh to six beneficiaries for cultivation of hybrid vegetables under the shade net. The amount of subsidy was paid to the beneficiaries on the basis of six invoices issued by the firm M/s Kishan Agrotech, Durg, Chhattisgarh (having GSTIN 22BQTPP4796C1ZE) for a total amount of ₹16.80 lakh. Audit examined the invoices and observed that the GSTIN of the firm in case of these six invoices (pertaining to the six beneficiaries) was shown as 22NJNPP0468G1ZH. Cross-check of the GSTIN on the GSTN[85] portal revealed that the GSTIN was invalid. Thus, the invoices submitted by the

[83] As per the instructions issued by the Directorate (January 2015), the beneficiaries were to pay their share to the firms through RTGS mode.

[84] GSTIN may also be referred to as the registration number of the person/firm/company.

[85] Goods and Services Taxation Network is the central repository of all information pertaining to the dealers including their GSTIN and periodic tax returns.

beneficiaries to the district horticulture offices for the purpose of claiming subsidy were fake. Details of the fake invoices are given in **Table-2.3.7**.

**Table-2.3.7: Showing details of payment of subsidy to beneficiaries on the basis of fake invoices**

*(in ₹)*

| Sl. No. | Name of the beneficiaries | Name of firm | Invoice No./Date | Billed amount | Subsidy paid |
|---|---|---|---|---|---|
| **Payment made by DD, Mandsaur** | | | | | |
| 1. | Madan Lal Balai | Kishan Agrotech | 87 /09.12.18 | 2,80,000 | 1,40,000 |
| 2. | Amarsingh Bhati | Kishan Agrotech | 305/07.01.19 | 2,80,000 | 1,40,000 |
| 3. | Bagdiram Suryawanshi | Kishan Agrotech | 88 /09.12.18 | 2,80,000 | 1,40,000 |
| 4. | Jagdish Bamniya | Kishan Agrotech | 313/21.02.19 | 2,80,000 | 1,40,000 |
| 5. | Champalal Solanki | Kishan Agrotech | 353/18.03.19 | 2,80,000 | 1,40,000 |
| **Payment made by DD, Khargone** | | | | | |
| 6. | Banshingh Bhilala | Kishan Agrotech | 258/18.12.18 | 2,80,000 | 1,40,000 |
| **Total** | | | | **16,80,000** | **8,40,000** |

Thus, the DDs, Mandsaur and Khargone districts released ₹8.40 lakh as subsidy to the beneficiaries on the basis of suspected invoices bearing fake GSTIN.

ACS, HFPD intimated (August 2022) that DDH, Mandsaur did not match GSTIN of invoices and assured that such recurrence would not occur in future. Further, DDH, Khargone paid the subsidy on the basis of invoice submitted by the farmer.

Invoices bearing fake GSTIN creates doubt on supply of material. Further, the release of subsidy ostensibly on the basis of physical verification reports submitted by the block horticulture officers, indicating thereby that the verification process itself was doubtful.

### *2.3.8.4(e) Irregular payment under establishment of new ripening chambers*

The MoAFW, GoI instructed (July 2015) all SHMs that first installment of subsidy sanctioned under MIDH would be released only after obtaining Joint Inspection Team[86] (JIT) report of satisfactory completion of civil works and installation of machinery/equipment as per technical standards. Second installment would be released after receiving second JIT report for satisfactory project completion and commencement of commercial production.

Audit observed that the Mission Director, SHM issued Letter of Intent (LoI) for establishment of three new ripening chambers in Tikamgarh, Ratlam and Rajgarh districts to three[87] vendors. Scrutiny of records in SHM revealed that in one case, the SHM issued LoI in February 2019 whereas the work was already completed in September 2018. Even though an enquiry conducted by the SHM (October 2019) brought out this irregularity, the SHM still released (December 2019) the second installment amounting to ₹19.25 lakh to the

[86] Joint Inspection Team will comprise of members from lending bank, technical expert, SHM and District Administration.

[87] Rein Enterprises, Tikamgarh, Raj Cold Care, Ratlam and Khushi Dairy and Fruits, Rajgarh

firm. Further, in the remaining two cases SHM issued LoI in March 2018 while as per JIT reports, works were completed in April 2017 and November 2017 respectively.

Thus, in all the three cases, works had been carried out even before issuing the LoI, which clearly indicates that payments were released to the firms not for new structures but for old pre-installed structures. Even though the SHM was aware of this discrepancy in all the three cases, the Department still released the payments to the firms, which resulted in irregular expenditure amounting to ₹98.37 lakh. Action may be taken to fix the responsibility of concerned officials who released subsidy in spite of all the facts being in their notice which was a willful violation of the guidelines/ instructions to give undue benefit to the beneficiaries. Case wise details are given in ***Appendix-2.3.8***.

ACS, HFPD intimated (August 2022) that in future compliance of instructions of GoI regarding implementation of sanctioned infrastructures under MIDH would be ensured.

## 2.3.9 Monitoring

### *2.3.9.1 Non-uploading of DBT data on HORTNET portal*

MIDH operational guidelines, 2014 provide that the respective SLECs would operationalize enabled Management Information System (MIS) up to grass root level through HORTNET[88] portal. Further, MoAFW, GoI instructed (June 2020) all SHMs for ensuring timely and regular uploading of month wise Direct Benefit Transfer (DBT) data at HORTNET Portal. The idea behind the process was to make available correct and reliable pan-India data for DBT.

Scrutiny of HORTNET portal data revealed that the DBT data of Madhya Pradesh under MIDH scheme was not available on the HORTNET portal. Reasons for not uploading the DBT data on the portal were not available in the records.

ACS, HFPD intimated (August 2022) that due to technical problem, data was not uploading on HORTNET portal. IT section was taking action to resolve the issue. Information in this regard was also provided to DBT Portal of GoI.

### *2.3.9.2 Slow progress in mapping of works*

MIDH operational guidelines, 2014 provide that Information Communication Technology (ICT), Remote Sensing and Geographic Information System were to be widely used for planning and monitoring including identification of sites for creating infrastructure facilities for post-harvest management, markets and production forecasts. For this purpose, the SHM developed an Infra Mapping Portal[89] for monitoring the work through geo tagging. Login Ids and passwords have been provided to districts for geo tagging of works.

Scrutiny of geo tagging data of seven[90] districts out of eight selected district offices revealed that the progress of mapping of works done ranged between zero and 37 *per cent* except in

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88 https://hortnet.gov.in

89 Developed by Madhya Pradesh Agency for Promotion of Information Technology (MAP_IT), Department of Science and Technology, GoMP

90 Khargone district could not provide the data to Audit owing to technical issues.

one case wherein Mandsaur district achieved mapping of 90 *per cent* works (under mechanization component) as against the physical achievement during 2018-19 to 2020-21. Details are shown in **Table-2.3.8**.

**Table-2.3.8: Status of geo-tagging**

| Sl. No. | Name of district | Name of component | Achievement (2018-21) as per progress report | Infra mapping done of work | Percentage of mapping of the work |
|---|---|---|---|---|---|
| 1. | Damoh | Mechanization | 493 | 26 | 5.27 |
| | | Area Expansion | 12 | 00 | 00 |
| | | Post Harvest Management | 08 | 00 | 00 |
| 2. | Dewas | Protected cultivation | 26 | 06 | 23.07 |
| | | Mechanization | 898 | 01 | 0.11 |
| | | Post Harvest Management | 04 | 00 | 00 |
| | | Area Expansion | 81 | 00 | 00 |
| 3. | Gwalior | Protected cultivation | 05 | 02 | 40 |
| | | Area Expansion | 1,472 | 05 | 0.34 |
| 4. | Mandsaur | Mechanization | 679 | 609 | 89.69 |
| | | Protected cultivation | 37 | 09 | 24.32 |
| 5. | Ratlam | Mechanization | 97 | 00 | 00 |
| | | Area Expansion | 60 | 00 | 00 |
| | | Protected cultivation | 52 | 19 | 36.54 |
| 6. | Dindori | Mechanization | 1,157 | 02 | 0.17 |
| | | Protected cultivation | 15 | 00 | 00 |
| | | Area expansion (hybrid veg.) | 227 | 00 | 00 |
| | | Post harvest management | 10 | 00 | 00 |
| 7. | Sidhi | Mechanization | 484 | 37 | 7.64 |
| | | Area Expansion | 11 | 01 | 9.09 |
| | | Post harvest management | 117 | 23 | 19.66 |

The low progress in mapping projects vis-à-vis the targets indicated that the district authorities failed to ensure geo-tagging of works, while the SHM failed to monitor the progress of geo-tagging.

ACS, HFPD intimated (August 2022) that districts would be instructed to ensure 100 *per cent* geo- tagging of works.

#### *2.3.9.3 Lack of monitoring of physical verification of works*

The orders issued by the Directorate from time to time clearly indicated that the district horticulture offices were to ensure physical verification of works before release of payments to the beneficiaries or firms.

Scrutiny of records in office of the DD, Ratlam revealed that the DD issued work order on 31.10.2018 for construction of a shade net house (Tubular structure) under protected cultivation. In this regard, Audit observed that the supplier billed and shipped the items for shade net house from Durg, Chhatisgarh to Ratlam, Madhya Pradesh and date of invoice was shown as 09.01.2019. The mode of transport and vehicle number was however not

mentioned. We further noticed that after the goods reached from Durg to Ratlam, the Department completed the first physical verification of foundation work on the same day (09.01.2019). Thus, the physical verification of the project indicated that the goods covered a distance of 850 kilometers[91] from Durg to Ratlam within one day and foundation was laid on the same day itself. This indicated that the process of physical verification of the project was doubtful. Further, based on physical verification, DD, Ratlam released subsidy of ₹14.20 lakh to a beneficiary.

ACS, HFPD intimated (August 2022) that after completing the shade net structure work, the selected manufacturing company provided invoice to the farmer on 09.01.2019. The Block Officer conducted the first physical verification on 09.01.2019 at the time of receipt of materials.

The reply itself contradicts as it states on one hand about completion of the construction work on 09.01.2019 and on other hand it states that Block Officer verified the receipt of material on 09.01.2019. Further, invoice generated on 09.01.2019 by a firm located in Durg, Chhatisgarh indicates that the material was supplied from Durg, Chhatisgarh on this date.

#### *2.3.9.4 Result of joint verification*

#### *2.3.9.4(a) Construction of Shade net (Tubular Structure)*

The Directorate, Horticulture and Farm Forestry, GoMP issued instructions (January 2015) regarding implementation of protected cultivation which provides that beneficiary can neither sell nor transfer constructed structure to anyone and will continue its use for himself. Further, as per condition of draft agreement approved by Additional Chief Secretary and Agriculture Production Commissioner, GoMP (June 2018), manufacturing firms/companies will undertake at least ten years and three years of guarantee for structures and shade net/poly film works respectively.

During the period 2018-19 to 2020-21, AD, Dindori implemented 12 cases of shade net house under protected cultivation. Scrutiny of five out of these 12 cases and further physical verification of three out of the five cases revealed that a beneficiary[92] applied for subsidy for construction of shade net (tubular structure) in November 2018 and the AD accordingly issued work order (November 2018) to a firm at a total cost of ₹28.40 lakh. The beneficiary paid his share amounting to ₹14.20 lakh to the firm in November 2018, being 50 *per cent* of the total cost. The AD carried out the first physical verification, but the date of physical verification was not mentioned in the verification report. The Joint Director, Horticulture and the AD conducted second physical verification in March 2019 and subsequently the AD released the subsidy amount of ₹14.20 lakh to the firm.

Audit carried out a joint inspection (30.11.2021) of the site along with the officials of the district horticulture office, Dindori. During the joint inspection, shade net (tubular structure) was not found at the spot. However, remnants of the previously constructed structure were seen on the spot along with the used materials.

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[91] As seen from https://maps.google.com

[92] Hari Singh Maravi S/o Komal Singh, Dindori district.

**(Status of construction of shade net house as on 30.11.2021 during joint verification. Materials such as GI pipe and shade net cloth can be seen at the site.)**

**(Location: Dhaurai village under Dindori district)**

Thus, the constructed items for which minimum guarantee was of 10 years for structures and three years for the shade net did not last for even three years. This was due to the fact that the AD did not monitor the utilisation of the item for the purpose for which the subsidy was granted. Due to removal of the shade net by the beneficiary the purpose of subsidy released under MIDH was defeated.

ACS, HFPD intimated (August 2022) that information regarding non-utilization of shade net by the farmer would be collected from the ADH, Dindori and action would be taken as per rule.

### *2.3.9.5 Shortage of manpower*

Optimal manpower is the key to ensuring proper implementation of schemes and their monitoring.

Scrutiny of records in the eight selected districts revealed shortage of manpower across all the posts as detailed in **Table-2.3.9**.

**Table-2.3.9: Showing sanctioned strength and person-in-position in audited districts**

| Sl. No. | Post | Sanctioned Strength | Person in Position | Vacant Post | Vacancy in *percentage* |
|---|---|---|---|---|---|
| 1 | Deputy Director/ Assistant Director, Horticulture | 8 | 6 | 2 | 25.00 |
| 2 | Senior Horticulture Development Officer | 57 | 17 | 40 | 70.18 |
| 3 | Horticulture Development Officer | 53 | 32 | 21 | 39.62 |
| 4 | Rural Horticulture Extension Officer | 163 | 123 | 40 | 24.54 |
| 5 | Assistant Grade-1 | 8 | 0 | 8 | 100.00 |
| 6 | Assistant Grade-2 | 3 | 2 | 1 | 33.33 |
| 7 | Accountant | 8 | 6 | 2 | 25.00 |
| 8 | Assistant Grade-3 | 47 | 23 | 24 | 51.06 |
| 9 | Mali | 134 | 74 | 60 | 44.78 |

**Source: Information collected from eight districts (as on January 2021)**

It is evident from **Table-2.3.9** that there was acute shortage of manpower in all the selected districts with shortage ranging between 25 and 100 *per cent* across all the posts.

It was observed that the AD, Sidhi district requested (April 2021) the Directorate to post technical staff for implementation of beneficiary oriented schemes of horticulture department citing problems in implementation of beneficiary oriented schemes due to staff shortage. In Khargone district, two Rural Horticulture Extension Officers (RHEOs) were posted in excess against the sanctioned posts even as there was shortage of RHEOs in other districts.

Thus, due to shortage of field staff, important activities such as survey work, document verification, physical verification of work and mapping of the work were affected.

ACS, HFPD intimated (August 2022) that advertisement for recruitment to the posts of Senior Horticulture Development Officer and Rural Horticulture Extension Officer was published in March 2022 through Professional Examination Board, Bhopal.

***2.3.9.6 Erroneous verification of cold storage capacity by Joint Monitoring Committee***

The MoAFW, GoI instructed (July 2015) all the State Mission Directors that appraisal and unit cost of the project should be based and worked out as per design and methodology indicated in the guidelines prepared by National Centre for Cold-chain Development (NCCD). As per NCCD guidelines, 3.4 cubic meter (Cu. M.) of temperature-controlled storage space created shall be equivalent to one MT (metric ton) of storage capacity, irrespective of the product stored.

Scrutiny of records of the SHM revealed that the Mission Director approved release of subsidy amounting to ₹1.75 crore (being 35 *per cent*) to M/s Kerav Cold Storage, Indore for establishment of new cold storage (Type-2) unit with total capacity of 3,248 MT at a cost of ₹4.99 crore. The SHM accordingly released (November 2017, October 2018, and December 2018) subsidy of ₹1.75 crore to the beneficiary. We noticed that the Joint Monitoring Committee[93] (JMC) had inspected (July 2018) the cold storage plant. The JMC in its report confirmed total cold storage capacity 3,248 MT and given the dimensions (in meters) of the eight cold storage chambers.

Audit calculated total storage capacity by taking dimensions given in the report of the JMC which revealed that the total storage capacity of these eight cold storage chambers were 2,509.16 MT as shown in **Table-2.3.10**:

**Table-2.3.10: Showing total storage capacity reported by JMC and as per actual**

| Cold storage chamber No. | Dimensions Length X Breadth X Height(in m) | Volume (in cu. m.) | Total volume (in cu. m.) | Actual capacity in MT (as per NCCD Guidelines) | Capacity in MT as per JMC | Excess capacity (in MT) |
|---|---|---|---|---|---|---|
| (A) | (B) | (C) | (D) | (E)=(D)/3.4 | (F) | (G)=(F)-(E) |
| 1 | 6.55 X 16.34 X 15.50 | 1,658.92 | 8,531.16 | 2,509.16 | 3,248.00 | 738.84 |
| 2 | 16.55 X 13.42 X 15.50 | 3,442.57 | | | | |
| 3-6 | 4 X (5.32 X 13.15 X 10) | 2,798.32 | | | | |
| 7-8 | 2 X (3.45 X 9.15 X 10) | 631.35 | | | | |

[93] Joint Director Horticulture, Indore; Deputy Director Horticulture, Indore; Sub-Divisional Officer, Sanver, Indore; and representative of bank sanctioned loan for the project

Thus, JMC did erroneous verification of the cold storage capacity.

ACS, HFPD intimated (August 2022) that after being pointed out by audit, physical verification of the cold storage was again conducted and as per Joint Inspection Report, the capacity of the cold storage was found correct.

The reply is not acceptable as the dimensions of cold storage chambers were increased in physical verification report conducted after being pointed out by audit. This indicated that either the first physical verification or the physical verification done after being pointed out by audit was erroneous.

### *2.3.10 Conclusion*

The compliance audit brought out several shortcomings in the implementation of MIDH by the GoMP. The SHM failed to prepare perspective/strategic plan for overall growth of horticulture. AAPs were prepared without conducting baseline surveys and feasibility studies. The financial management by SHM was also deficient as against the amount released during 2018-19 to 2020-21, the SHM could utilize only 68 *per cent* funds. Further, advances were paid to MP Agro without receipt of materials, in violation of the GoMP instructions.

There were significant shortfall in implementation of several components such as area expansion, post-harvest management, protected cultivation, horticulture mechanization etc. during 2018-21 which resulted in non-achievement of overall intended objectives of MIDH year on year across the State. The shortfall was due to failure of SHM to timely approve AAPs and communicate the same to the districts for implementation.

Test check of records in selected districts revealed that the ADs/DDs paid subsidy to ineligible beneficiaries or paid subsidy on the basis of invoices bearing fake GSTIN. Further, we noticed irregular expenditure/excess payment of subsidy on Area Expansion, Protected Cultivation, Horticulture Mechanization, Post-Harvest Management etc. components in violation of the extant orders/instructions.

In absence of proper monitoring coupled with staff shortage, physical verification and geo-tagging of works were not done properly. As a result, work orders were issued for pre-established structures and physical verifications carried out appeared to be doubtful.

### *2.3.11 Recommendations*

- *The Department should ensure preparation of perspective plan for holistic growth of horticulture in the State. Baseline surveys and feasibility studies should invariably be conducted to assess/determine the potentiality and demand of horticulture production in different districts so that viable AAPs can be prepared.*
- *The Department should properly verify/check the credentials to avoid payment to ineligible beneficiaries.*
- *The Department should instruct District authorities to cross verify the invoices from issuing institutions/suppliers to ensure its authenticity, and take action against the*

*responsible officials/persons involved in verification of supply of materials through the suspected invoices.*

- *The Department should ensure compliance with the instructions of the Government regarding physical verification of the works/projects so as to ensure genuineness of completed works/projects before releasing subsidy. Further, the Department should fix responsibility for release of subsidy in cases wherein works were completed before the issue of work order/letter of intent by the department.*

- *Information Communication Technology (ICT), Remote Sensing, Geographic Information System, and Geo-tagging should be widely used for monitoring.*

## Farmer Welfare and Agriculture Development Department and Horticulture and Food Processing Department

## 2.4 Audit on "Per Drop More Crop" under *Pradhan Mantri Krishi Sinchayee Yojana*

### 2.4.1 Introduction

Per Drop More Crop (PDMC), one of the four components[94] of Centrally Sponsored Scheme "*Pradhan Mantri Krishi Sinchayee Yojana"* (PMKSY), was launched (July 2015) with the objectives to enhance water use efficiency at farm level by promoting appropriate technological interventions like drip and sprinkler irrigation to encourage the farmers to use water saving and conservation technologies. Major activities under PDMC are "Micro Irrigation (MI)" including Drip Irrigation, Sprinkler Irrigation and "Supplementary Water Management Activities (SWMA)/ Other Interventions (OI)". SWMA/OI includes farm level secondary storage structures[95].

Under PDMC-MI, 96,116 farmers were benefitted and 2.19 lakh hectare (Ha) area was brought under MI against the target of 6.17 lakh Ha set by the State during 2016-17 to 2019-20.

In Madhya Pradesh, Farmer Welfare and Agriculture Development Department (FW&ADD) and Horticulture and Food Processing Department (H&FPD) are scheme implementing departments. FW&ADD is the Nodal Department for PMKSY in the State.

Organisational set-up is at ***Appendix-2.4.1***.

### 2.4.2 Audit Objective, Criteria, Scope and Methodology

The audit was conducted to ascertain whether the scheme was implemented as per the laid down guidelines/orders/circulars, effectively. Audit criteria were sourced from guidelines of Government of India (GoI) (PMKSY issued in October 2015, Operational Guidelines for PDMC-MI (April 2017) and PDMC-OI (2019-20) and orders and circulars issued by GoI and State Government/Department, M.P. Treasury Code and General Financial Rules (GFR).

We examined records for the period April 2016 to March 2020 (2016-17 to 2019-20) during August 2020 to January 2021 in the office of the Principal Secretary (PS), H&FPD, PS, FW&ADD, Directorate of Horticulture and Farm Forestry (H&FF), Directorate of FW&ADD, Directorate of Agriculture Engineering and other Implementing Agencies viz. DDA, ADH/DDH of five districts[96] of five different divisions selected on the basis of maximum number of cases and funds released under PDMC-OI in these districts. Records

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[94] (i) Accelerated Irrigation Benefit Programme, (ii) *Har Khet Ko Pani*, (iii) Per Drop More Crop and (iv) Watershed Development.

[95] Individual or community water storage, drought proofing structures such as water harvesting or recharge or ground water development, renovation of existing water bodies, enhancing water conveyance efficiency and water lifting devices.

[96] Bhopal, Damoh, Dhar, Ratlam and Gwalior

of Chief Executive Officer (CEO) of Zila Panchayat (ZP) of five selected districts were also test checked for implementation of PDMC-OI.

The methodology adopted was mainly scrutiny of records and issue of audit observations/comments. We also analysed 10 *per cent* of cases in the selected districts by selecting every 10th case subsequent to Sl. No. 1 (i.e. 1st, 11th, 21st case and so on) of MI system (drip, sprinkler etc.) up to maximum of 350 cases from the portal data.

The audit objectives, audit criteria, scope and methodology were discussed with the department in the Entry Conference held on 21 December 2020. Audit findings were discussed with the Additional Chief Secretary, FW&ADD in the Exit Conference held on 25 October 2021. Departmental replies have been suitably incorporated in the report.

### 2.4.3 Implementation Mechanism

As per the GoI guidelines, the scheme is implemented through the mechanism of Direct Benefit Transfer (DBT). Accordingly, "Madhya Pradesh Farmer Subsidy Tracking System (MPFSTS)" and "*e-krishi yantra anudaan*" portals are operated by H&FPD and FW&ADD respectively for the implementation of PDMC-MI in the state. The implementation of PDMC-MI starts from the registration of beneficiary using Aadhaar data on portals**.** Thereafter, the block level officers check the eligibility of farmers and forward the case to district authority i.e. Deputy Director, Agriculture (DDA)/Assistant Director, Horticulture (ADH)/ Deputy Director, Horticulture (DDH) for approval. After approval from the district authority, the beneficiary needs to deposit his share[97] or entire cost of system. Thereafter, the case is transferred to the nodal agency[98] for setting up MI system. Nodal agency will install MI system at the farm of beneficiary within 45 days and after physical verification of the installed MI system, the financial assistance/ subsidy will be transferred to manufacturing company/firm of MI system (drip, sprinkler etc.) or beneficiary (in case entire cost was deposited by beneficiary)/MP Agro (in case of H&FPD) through the treasury.

### 2.4.4 Programme Management

#### *2.4.4.1 Non-preparation of DIP as per guidelines*

As per GoI guidelines, District Irrigation Plans (DIPs) are to be prepared with a timeframe of 5-7 years. DIPs were to be finalised within a period of three months from launching of PMKSY. FW&ADD issued (January 2016) order to districts for submission of DIPs to the Directorate, FW&ADD for obtaining approval of the State Level Sanctioning Committee (SLSC)[99]. Further, as per GoI order (August 2016), PDMC-OI is implemented as a supplementary component for creation of micro-water storage activities and efficient water usage in rain-fed areas.

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[97] 45 *per cent* of the cost of MI system in case of farmer of small and marginal category and 55 *per cent* in case of farmer of other category.

[98] MP Agro in case of H&FPD and local dealer in case of FW&ADD.

[99] Constituted under the chairmanship of Chief Secretary to review the monitoring and implementation of the scheme, coordinating the component of PMKSY with the scheme of other departments etc.

We observed that the SLSC approved (December 2016 and May 2017) DIPs of all districts, after expiry of 17 to 22 months from launching of PMKSY.

Scrutiny of DIPs of the test-checked districts with regard to PDMC component of PMKSY revealed that they did not include the proposals for proportionate cost of works/activities in accordance with rain-fed area in the blocks (except in Bhopal district) under PDMC-OI. We observed that out of total expenditure provisioned on works/activities under PDMC-OI in the districts, the expenditure provisioned on works/activities in the blocks having higher rain-fed area, was less.

**Table-2.4.1: Provision of expenditure on works/activities proposed in blocks under PDMC-OI**

**(₹ in crore and area in Ha)**

| Name of Blocks/Districts | Rain-fed area in block | Rain-fed area in district | Percentage of rain-fed area of block on the rain-fed area of the district | Total provision on works/activities proposed in district | Provision of expenditure on works/activities proposed in Blocks | Percentage of works/activity proposed in block on works/activities proposed in district |
|---|---|---|---|---|---|---|
| Pathariya/ Damoh | 39,295 | 2,10,952 | 19 | 1,329.42 | 156.00 | 12 |
| Damoh/Damoh | 45,453 | 2,10,952 | 22 | 1,329.42 | 226.94 | 17 |
| Badnawar/ Dhar | 84,699 | 4,68,252 | 18 | 1,436.33 | 162.71 | 11 |
| Dabra/ Gwalior | 23,304 | 86,359 | 27 | 163.64 | 27.05 | 17 |
| Morar/Gwalior | 33,125 | 86,359 | 38 | 163.64 | 43.77 | 27 |
| Ratlam/ Ratlam | 34,842 | 1,40,082 | 25 | 1,159.55 | 173.77 | 15 |
| Alote/ Ratlam | 30,727 | 1,40,082 | 22 | 1,159.55 | 109.14 | 09 |
| Jaora/ Ratlam | 28,283 | 1,40,082 | 20 | 1,159.55 | 70.43 | 06 |

DDAs of the test-checked districts stated (January 2021) that the DIPs were prepared as per the proposal of departments concerned and demands of farmers.

Department replied (March 2022) that DIP was prepared under the guidance of District Level Implementation Committee (DLIC)[100] as per the programme guideline issued by the GoI.

The reply is not acceptable as the provision for expenditure on works/ activities under PDMC-OI was not proportionate to the rain-fed area in the blocks of test-checked districts.

District Collectors of the selected districts, being the chairpersons of DLICs, failed in their duties to monitor the activities/ works proposed/incorporated under PDMC-OI in DIPs. Directorate, FW&ADD also failed to scrutinize the DIPs before putting it in SLSC meeting.

### *2.4.4.2 Shortfall in coverage of area under MI technologies*

As per GoI guidelines, GoI funds to the tune of 60 *per cent* of annual allocation to the State is released as first installment and remaining 40 *per cent* is released as second and final installment on submission of Utilisation Certificates[101] by the State. As per fund allocation

[100] Constituted under chairmanship of District Collector to review the monitoring and implementation of the scheme, coordinating the component of PMKSY with the scheme of other departments etc. at district level.

[101] for more than 90 *per cent* of expenditure of funds released in previous years and at least 50 *per cent* of current year.

orders issued by GoI, State will prepare Annual Action Plan (AAP) every year on the basis of GoI allocation and corresponding State share and submit it to GoI.

We observed that tentative allocation of GoI funds to the State under PDMC-MI was ₹ 810 crore during 2016-17 to 2019-20. Based on GoI allocation, the State prepared[102] AAP for coverage area of 6.17 lakh Ha under MI technologies during the aforesaid period.

We, however, observed that the physical targets were not allocated to districts well in time during 2016-17 to 2019-20 as detailed in **Table-2.4.2** below:-

**Table-2.4.2: Time taken in allocating targets and funds to districts**

| Year | Date of release of fund by GOI | Date of allocation of Physical targets and funds to districts for coverage under PDMC-MI | Time taken in allocating targets and funds to districts |
|---|---|---|---|
| **2016-17** | 25.05.2016<br>(₹ 84 crore) | 01.08.2016 | 68 days |
| **2017-18** | 14.06.2017<br>(₹ 150 crore) | 31.12.2017 | 182 days |
| **2018-19** | 07.06.2018<br>(₹ 91 crore)<br>27.03.2019<br>(₹ 32.56 crore) | 22.09.2018<br><br>05.10.2018 | 120 days<br><br>107 days |
| **2019-20** | 25.09.2019<br>(₹ 102 crore) | 04.03.2020<br>30.05.2020 | 161 days<br>248 days |

It is evident from **Table-2.4.2** that Commissioner, Horticulture & Farm Forestry (H&FF) took 68 to 248 days in allocating targets and funds to districts from the date of release of first installment by GoI. Due to delay in allocation of fund and physical targets to districts:-

- Districts failed to utilize funds well in time resultantly, 65 *per cent* of the targeted area remained uncover and only 35 *per cent* (2.19 lakh[103] HA) area against 6.17 lakh Ha planned in AAP under MI technologies could be covered in the State during the aforesaid period.
- State deprived of receiving second installment of GoI funds and ₹459.56 crore was only released by GoI as first installment against tentative allocation of ₹810 crore to the State during 2016-17 to 2019-20. Thus the second instalments amounting to ₹324.00 crore (40 *per cent* of ₹810.00 crore) to be released against the annual allocations were not released by the GoI as department failed to utilize first instalment of GoI fund as per the guidelines during 2016-17 to 2019-20.

Department accepted the fact and stated (November 2020) that reasons for not utilizing GoI funds were delay in releasing targets to the districts and restriction enforced on treasury withdrawal.

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[102] Estimated that there will be increase of 1.5 Ha area from the cost of drip system ₹ 0.76 lakh and area of one Ha from the cost of sprinkler system ₹ 0.16 lakh.

[103] 0.61 lakh Ha, out of 0.71 lakh Ha proposed in AAP in 2016-17; 0.51 lakh Ha, out of 1.03 lakh Ha proposed in AAP in 2017-18; 0.62 lakh Ha, out of 2.87 lakh Ha proposed in AAP in 2018-19; 0.45 lakh Ha, out of 1.56 lakh Ha proposed in AAP in 2019-20.

Reason for delay attributed by the department is not acceptable as there was no restriction for withdrawals in respect of Centrally Sponsored Schemes as per the circulars issued (May 2018) by the Finance Department.

## 2.4.5 Financial Management

### *2.4.5.1 Improper fund allocation and expenditure*

As per the GoMP order (June 2015), FW&ADD and H&FPD had to utilise GoI funds in the ratio of 25:75 respectively by making separate budget provision for state matching share and to allocate funds (category wise[104]) to DDA and DDH of the districts. Accordingly, DDA and DDH of district had to incur only expenditure from the fund allocated for respective category.

We observed that H&FPD violating the aforesaid order, allotted funds between 79 and 90 *per cent* to DDH of selected districts. Further, DDA of selected districts incurred expenditure ranging between 37 and 61 *per cent* during 2017-18 to 2019-20. The details of allotment and expenditure of funds under PDMC- MI in test-checked districts during 2016-17 to 2019-20 are given in **Table-2.4.3**.

**Table-2.4.3: Allotment of funds and expenditure incurred under PDMC-MI during 2016-17 to 2019-20**

***(₹ in crore)***

| Year | Total fund allotted | Fund allotted to ADH/DDH by H&FPD | | Fund allotted to DDA by FW&ADD | |
|---|---|---|---|---|---|
| | | Allotment | Expenditure | Allotment | Expenditure |
| 2016-17 | 46.79 | 41.77 (89) | 41.73 (100) | 5.02 (11) | 4.61 (92) |
| 2017-18 | 51.92 | 46.53 (90) | 46.12 (99) | 5.39 (10) | 3.08 (57) |
| 2018-19 | 27.89 | 22.11 (79) | 17.37 (79) | 5.78 (21) | 3.54 (61) |
| 2019-20 | 33.59 | 26.42 (79) | 20.89 (79) | 7.17 (21) | 2.68 (37) |
| **Total** | **160.19** | **136.83 (85)** | **126.11 (92)** | **23.36 (15)** | **13.91 (60)** |

(***Data Source: Directorate FW&ADD and H&FF***)

We also observed that ADH/DDA of districts Bhopal and Dhar incurred expenditure to the tune of ₹ 20 lakh[105] in releasing financial assistance to four SC and 50 ST beneficiaries from funds allocated for General category, 10 ST beneficiaries from the fund allocated for SC category and two General category beneficiaries from the fund allocated for ST category in spite of availability of funds (₹ 31.28 lakh under ST, ₹ 14.52 lakh under SC and ₹ 2.38 lakh under general category) in the respective categories during 2016-17 and 2017-18.

Department accepted the audit observation and replied (March 2022) that action would be taken against responsible officers for the financial irregularities. However, department did not offer comments on improper allocation of funds.

[104] 63 *per cent* for General population, 16 *per cent* for SC population and 21 *per cent* for ST population as per census 2011 data.

[105] ₹ 2.83 lakh by ADH Bhopal; ₹ 17.17 lakh by DDA Dhar.

### *2.4.5.2 Irregular payment from administrative head to MP Agro*

State Level Sustainable Agriculture Mission Committee (SLSAMC)[106] had taken a decision (August 2015) for making payment (one *per cent* of total expenditure of the scheme) to MP Agro for online implementation of the scheme from the amount of registration fee deposited by the manufacturing companies of MI system with the department (H&FPD). If the deposited amount of registration fee is insufficient, the remaining amount will be paid from the administrative expenses of the scheme. In continuation of SLSAMC's aforesaid decision, State Level Sanctioning Committee (SLSC) authorised (May 2018) Agriculture Production Commissioner (APC) for making payment of one *per cent* of scheme expenditure to MP Agro for online implementation of PDMC-MI.

We observed that H&FPD incurred expenditure of ₹ 659.50 crore under PDMC-MI during 2016-17 to 2019-20. Accordingly, one *per cent* of total expenditure of the scheme i.e. ₹6.59 crore was payable to MP Agro during aforesaid period.

We, further, observed that registration fee of ₹5.18 crore was available with the department for making payment to MP Agro as of 31st March 2020. Despite this, Commissioner, H&FF issued sanction order for the payment of ₹ 4.76 crore[107] to MP Agro from administrative expenses of the scheme out of which, Commissioner, H&FF, obtained approval only for ₹0.59 crore.

Deputy Director, H&FF accepted the audit observation and stated (December 2020) that the payment to MP Agro would be made from deposited amount of registration fee. However, Department replied (March 2022) that due to insufficient balance of registration fee, payment to MP Agro was made from administrative head.

The reply furnished by department in March 2022 is not acceptable as sufficient balance[108] of registration fee for making payment to MP Agro was available with the department.

Thus, Commissioner, H&FF violated the decisions of SLSAMC/ SLSC, by issuing sanction order for making payment to MP Agro from administrative expenses of the scheme despite availability of sufficient registration fee.

### *2.4.5.3 Inadmissible expenditure incurred from administrative expenses head*

As per GoI guidelines, administrative expenditure is admissible for recurring expenses of various kinds. Creation of permanent employment and procurement of vehicles from administrative head are prohibited. As per the order of Directorate (March 2016), H&FF, ADH/DDH of the districts could incur up to one *per cent* of total allotment as administrative expenses.

Scrutiny of records of Directorate, H&FF and ADH/DDH of four test-checked districts (Bhopal, Damoh, Dhar and Ratlam) revealed that expenditure to the tune of ₹84.65 lakh (out of ₹7.21 crore) and ₹6.19 lakh (out of ₹23.07 lakh) incurred from administrative expenses

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[106] Prior to constitution of SLSC, SLSAMC was in existence to review the monitoring and implementation of National Mission for Sustainable Agriculture.

[107] ₹2 crore in 2016-17, ₹2.17 crore in 2018-19. ₹0.59 crore in 2019-20

[108] ₹4.37 crore in 2016-17, ₹4.64 crore in 2017-18, ₹4.90 crore in 2018-19 and ₹5.18 crore in 2019-20

head by Directorate, H&FF and ADH/DDH respectively were inadmissible[109] and contrary to the provisions ibid.

Deputy Director, H&FF accepted the fact and stated (December 2020) that expenditure from administrative expenses was incurred due to non-availability of funds in respective head. However, department replied (March 2022) that expenditure was admissible under administrative expenses head in Bhopal, Damoh, Dhar and Ratlam.

The reply is not acceptable as expenditure incurred by ADH/DDH of selected districts was not permissible under administrative head.

Commissioner, H&FF as well as ADH/DDH of test-checked districts violated PDMC operational guidelines by incurring inadmissible expenditure from administrative expenses head.

## 2.4.6 Scheme Implementation

### *2.4.6.1 Supply of MI system by the companies barred for the supply*

As per GoI guidelines, registration of MI system manufacturers is subject to the satisfactory performance of the company as assessed by the State Implementing Agency and repeated failures will lead to the de-registration by SLSC.

Based on the report of a departmental committee, Director, H&FF issued (October 2017) an order to ADH/DDH of all districts for not issuing work order to five manufacturing companies[110], which made irregularities (short/no supply of items) in supply of drip system in Agar Malwa district. A copy of order was also endorsed to the Manager of MP Agro for removing the names of these companies from the list of vendors/companies uploaded on portal.

We observed that DDA and ADH/DDH of 10 districts[111] approved the cases and paid ₹100.50 lakh[112] against the supply of 123 drip systems and 197 sprinkler systems by three of the companies which continued to remain barred as of January 2021.

Director, Agriculture Engineering stated (November 2020) that H&FPD who was responsible for taking action against these companies, had not responded to the letters issued (January and June 2019) in this regard.

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[109] Directorate, H&FF incurred ₹84.65 lakh (₹19.08 lakh on purchase of tractor, ₹0.57 lakh on payment of air fare, ₹65 lakh transferred to Mandi Board as departmental share for the project) between March 2018 and November 2019. DDA and ADH/DDH incurred ₹6.19 lakh (₹1.19 lakh on procurement of furniture, ₹0.16 lakh on installation of Biometric machine by ADH, Bhopal; ₹ 0.19 lakh on procurement of water RO, ₹0.20 lakh on glimpse of 26th January and ₹0.42 lakh on repair works by ADH, Damoh; ₹0.51 lakh on glimpse of 26th January by DDH, Dhar, ₹ 3.25 lakh on procurement of furniture and ₹0.27 lakh on glimpse of 26th January by DDH, Ratlam) between July 2017 and August 2019.

[110] M/s Ashita Industries, M/s K.K. Pipe & Product Ltd., M/s Agro Leader Pipe & Product Ltd., M/s Hind Pipe Pvt. Ltd. & M/s Dutta Irrigation Pvt. Ltd.

[111] DDA of Badwani, Bhopal, Dewas, Indore, Khandwa, Khargone, Mandsaur, Rajgarh, Shajapur and Sidhi districts; ADH/DDH of Bhopal, Khandwa and Sidhi districts.

[112] ₹85.15 lakh to M/s Ashita Industries, M/s KK Pipe & Product Ltd, M/s Agro leader Pipe & Product Ltd for 105 drip & 197 sprinkler systems by Director, Agriculture Engineering during 2018-19 and 2019-20. ₹15.35 lakh to M/s Ashita Industries for 18 drip systems by Commissioner, Horticulture during 2018-19.

Department replied (March 2022) that subsidy was released in those cases where work orders were issued prior to enforcement of restriction on companies.

The reply is not acceptable as work was completed after a period of more than one year from the date of issue of work order i.e. in 2018-19. Further, work orders were not cancelled after enforcement of restriction on companies.

Therefore, ADH/DDH/DDA failed in their duties by not cancelling the work order for supply of MI system placed to said companies. Whereas, Manager of MP Agro violated Directorate's order by not removing the name of barred companies from the portal.

#### *2.4.6.2 Supply of drip system by procuring PVC pipe from unregistered firm*

Commissioner, H&FF issued order (May 2017) that the registered manufacturer of drip system, who was not manufacturing PVC pipes had to supply PVC pipes of BIS standard by procuring the same only from the manufacturer registered under the department.

We observed that Additional Director, H&FF executed (June 2017) an agreement on behalf of the department with M/s Paras Drip Irrigation, a registered supplier of drip system, who was not manufacturing PVC pipes. We further observed that the aforesaid firm gave declaration in the agreement that it would supply PVC pipes procured from M/s Kamlesh Agro Tech which was not registered under the department. We further observed that the aforesaid firm had supplied 225 drip systems with 26,958 metre PVC pipes costing to ₹ 17.52 lakh in six districts during 2017-18 and 2018-19 ***(Appendix-2.4.2)***.

Department replied (March 2022) that the supplier procured and supplied PVC pipes from a firm registered with the department.

Reply is not acceptable as department did not provide any evidence regarding procurement of PVC pipes from the registered firm. Further, evidence regarding procurement had been sought (July 2022) from the department, reply is awaited.

Additional Director, H&FF, entered with an agreement without ensuring the compliance of Departmental orders.

**MI cases uploaded on portal**

Financial assistance[113]/subsidy for MI systems[114] was to be released after physical verification carried out by Senior Horticulture Extension Officer (SHEO)/Rural Horticulture Extension Officer (RHEO)/Senior Agriculture Development Officer (SADO) and a certificate regarding successful installation of MI system obtained from the beneficiary[115].

[113] 55 *per cent* for small and marginal farmers (holding agriculture land area less than two Ha) and 45 *per cent* for other farmers (holding agriculture land between two Ha and five Ha).

[114] Online drip irrigation systems, in-line systems, micro sprinklers, mini sprinklers, portable sprinklers, semi-permanent sprinkler system, rain-guns etc.

[115] Every land holder, who possesses own land or leased land for a period of at least seven years and has a water source, either own or shared.

Test-check of data and primary records/reports[116] of 1,583 cases[117] (8 *per cent*) out of 19,037 cases of MI in five selected districts during 2016-17 to 2019-20, revealed the following:

### *2.4.6.3 Excess release of financial assistance*

As per GoI guidelines, financial assistance to the beneficiary will be limited to the prescribed subsidy i.e. 45 *per cent* or 55 *per cent* on the unit cost of MI system given in the guidelines or the actual Bill of Quantities (BoQ), exclusive of taxes, whichever is less.

As per the orders of FW&ADD and Directorate of H&FF, DDA and ADH/DDH are responsible for authorisation of MI cases forwarded by SADO/SHDO and releasing of financial assistance.

We observed that DDA and ADH/DDH of test-checked districts released excess financial assistance to the tune of ₹3.37 lakh in 86 cases without ensuring the provision of guidelines as detailed in ***Appendix-2.4.3***.

In reply (March 2022), Department stated that action would be taken against responsible officers in respect of Bhopal and Dhar districts under intimation to audit. Department further stated that the expenditure incurred by other three districts appears to be in order.

Reply is not acceptable as financial assistance released in other three districts was not in accordance with the norms of PDMC guidelines, similar to Bhopal and Dhar districts.

DDA and ADH/DDH were responsible for violating the PDMC guideline by making payment without comparing the cost of MI system uploaded on the portal with the amount of bill (exclusive of taxes) provided by dealer.

### *2.4.6.4 Financial assistance released without ensuring prescribed ceiling of area of land*

As per GoI guidelines, financial assistance for installation of MI system is limited to five Ha area per beneficiary. A beneficiary, if availed the benefit of subsidy for MI system for a particular farm, would be eligible for the subsidy again for the same land only after the end of projected life of MI system i.e. seven years. As per the order of FW&ADD, SADO is responsible to verify the documents and process the MI case, conduct physical verification and prepare the physical verification report.

We observed that DDA Ratlam released subsidy benefit of ₹2.65 lakh to two farmers for drip and sprinkler system for the land area of 4 Ha and 5 Ha respectively during 2019-20.

We also observed that DDA Ratlam further released financial assistance of ₹1.44 lakh for the drip and sprinkler system for the area of land of two and five Ha to the aforesaid farmers in the same year, which was in contravention of the provision envisaged in the operational guidelines of PDMC.

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[116] Application form of beneficiaries, which includes category of farmer pertaining to total land area possessed by them, khasra/khatonee, potential area for MI system supplied, invoice of materials supplied by dealer and other primary records such as physical verification reports, satisfactory note of farmer, bank and treasury transaction list.

[117] 350 cases (52 in DDA, 298 in ADH) in Bhopal, 350 cases (127 in DDA, 223 in ADH) in Damoh; 350 cases (175 in DDA, 175 in DDH) in Dhar; 183 cases (48 in DDA, 135 in ADH) in Gwalior; 350 cases (305 in DDA, 45 in ADH) in Ratlam.

Department accepted the audit findings and assured (March 2022) to verify the prescribed area of land before releasing financial assistance in future.

SADO failed in his duties to verify the documents, conduct physical verification and prepare the physical verification report.

### *2.4.6.5 Ownership of land not ensured*

As per the orders of FW&ADD (January 2016) and Directorate of H&FF (May 2017), the agricultural land should be in the name of the beneficiary and land title should be clear for eligibility of financial assistance under the scheme. Further, SADO/RHEO/SHDO is responsible to verify the land title from the documents (Khasra) uploaded in portal and forward the case to district authorities for release of financial assistance.

We observed that DDA/ADH/DDH of test checked districts released:-

- financial assistance to the tune of ₹ 3.08 lakh in favour of eight beneficiaries who did not have land in their names;
- financial assistance of ₹ 0.62 lakh in favour of 9 beneficiaries for area of land more than the area possessed by beneficiaries; and
- financial assistance to the tune of ₹0.12 lakh in favour of two beneficiaries by allowing higher rate of subsidy (55 *per cent* in place of *45 per cent)* which was admissible to small and marginal farmers ***(Appendix-2.4.4)***.

Department accepted (March 2022) the audit finding and assured to take action against responsible officer.

### *2.4.6.6 Non-Integration of Other Intervention (OI) with Micro Irrigation (MI)*

As per GoI guidelines, the available water sources or the new source created under PMKSY need to be linked with MI to get extended coverage for a longer duration. Further, as per GoI letter (May 2018), PDMC-OI meant for water harvesting structures and water sources created under watershed development programmes, Mahatma Gandhi National Rural Guarantee Scheme (MGNREGS) etc., were to be integrated with MI for efficient use of water.

FW&ADD allocated PDMC-OI funds under *Balram Tal Yojana* (BTY) of GoMP, for release of subsidy[118] to beneficiaries to support agricultural activities on a sustainable basis by conservation of rain water on the field and for water lifting devices (₹ 0.10 lakh for diesel/electric pump). Besides, GoI allocated funds to drought affected 22 districts[119] for creation of water harvesting structures and for supplementing material cost of MGNREGS works on water conservations and ground water recharge to four vulnerable blocks[120] of

[118] Up to 40 *per cent* i.e. ₹ 0.80 lakh for general category and 50 *per cent* i.e. ₹ 1 lakh for SC/ST category of the total cost of Balram Tal i.e. ₹ 2 lakh.

[119] Badwani, Balaghat, Bhind, Chhatarpur, Chhindwara, Damoh, Datia, Dindori, Gwalior, Jabalpur, Katni, Mandla, Morena, Panna, Ratlam, Satna, Shahdol, Shajapur, Sidhi, Shivpuri, Tikamgarh, and Umaria.

[120] Mandsaur and Sitamau of Mandsaur district, Jaora of Ratlam district, Manawar of Dhar district.

three districts under PDMC-OI. CEO, ZP of Panchayat and Rural Development Department (P&RDD) of respective districts had to implement these activities.

Scrutiny of records of DDA and CEO, ZP of selected districts revealed that 835 Balram Tal (BT)[121] were constructed under PDMC-OI and area of 4,175 Ha (5 Ha per BT) was brought under irrigation by the construction of these BTs. Further, 820.50 Ha irrigated area was increased by the construction of water harvesting structures from the funds issued under PDMC-OI in selected draught affected five districts[122]. We also observed that 2,601 water harvesting structures[123] were completed under Integrated Watershed Management Programme (IWMP) during audit period and area of 15,325.71 Ha was brought under irrigation.

Thus, as per the GoI guidelines and letter as well, the aforesaid irrigated area (20,321.21 Ha) increased from the construction of water harvesting structures and BTs was to be linked with MI for efficient use of water. Accordingly, Director, Rajiv Gandhi Mission for Watershed Management (RGMWM), P&RDD issued (August 2018) letters to CEOs of ZPs for organising meetings with DDA and ADH for linking irrigated area increased from the construction of water harvesting structures with PDMC-MI systems.

We observed that CEOs of ZPs as well as DDA/ADH/DDH of selected districts did not take any initiative for linking aforesaid increased irrigated area with PDMC-MI.

Department replied (March 2022) that constructed structures under PDMC-OI would be linked with PDMC-MI.

CEO, ZP and DDA/ADH/DDH failed in linking of watershed area created from the construction of water harvesting structure with MI technologies.

#### *2.4.6.7 Monitoring and evaluation*

As per GoI guidelines, SLSC shall decide action plan for monitoring and evaluation in the beginning of every year. GoMP will select any reputed agency for monitoring and evaluation work in the state, cost of which will be borne from the administrative expenses.

Scrutiny of minutes of SLSC meeting revealed that SLSC did not decide action plan for monitoring and evaluation during 2016-17 to 2019-20. However, SLSC instructed (May 2018) H&FPD for carrying out cent *percent* third party physical verification of MI system installed in 10 districts[124] by NABARD Consultancy Services (NABCONS).

In view of SLSC's aforesaid instructions, APC directed (December 2018) PS, FW&ADD for completing physical verification work as per the rate[125] finalised for physical

[121] 41 Bhopal (subsidy released ₹33.51 lakh), 647 Damoh (subsidy released ₹560.14 lakh), 34 Dhar (subsidy released ₹28.80 lakh); 41 Ratlam (subsidy released ₹31.34 lakh); 72 Gwalior (subsidy released ₹66.40 lakh).

[122] Bhopal 78 Ha, Dhar 125 Ha, Damoh 102 Ha, Gwalior 14.50 Ha and Ratlam 501Ha

[123] 568 in Bhopal, 758 in Damoh, 345 in Dhar, 390 in Gwalior and 540 in Ratlam district.

[124] Barwani, Bhopal, Damoh, Dhar, Khandwa, Khargone, Mandsaur, Neemuch, Rajgarh and Sagar.

[125] For a drip system ₹ 900 (including GST), for a sprinkler system ₹300 (including GST).

verification, within one month. Directorate, H&FF issued (December 2018) work order to NABCONS.

NABCONS submitted (June 2019) physical verification report to the Directorate, H&FF but Directorate, H&FF, after pointing out the deficiencies (such as non-reconciliation of materials with respective bills), directed NABCONS to re- submit the report.

In reply to audit query regarding current status of NABCONS report, Assistant Director, H&FF stated (January 2021) that physical verification report re-submitted by NABCONS was under examination and no payment was made to NABCONS.

Non-finalisation of physical verification report of NABCONS even after expiry of more than two years from the date of placing the work order shows lackadaisical approach of the Department towards effective implementation of the scheme.

Department replied (March 2022) that a committee has been constituted (November 2021) to investigate the matter. Action would be taken after the receipt of investigation report.

PS, FW&ADD failed in his responsibility to complete the third party physical verification work/ report within prescribed time period as instructed by APC and did not outline any monitoring mechanism in the Department at each level.

### 2.4.7 Conclusion and Recommendations

Audit of PDMC revealed that programme management was deficient as the departments failed to utilize GoI funds as per guidelines led to non-receipt of second instalment of ₹324 crore during 2016-20, there was shortfall of 65 *per cent (4.01 lakh Ha)* in coverage under MI technologies against the target. Financial Management was deficient as in violation of the decision of SLSAMC/ SLSC, sanction order for the payment of ₹4.76 crore was issued in favour of MP Agro from the administrative expenses of the scheme, Directorate, Horticulture and ADH/DDH of four test-checked districts incurred inadmissible expenditure to the tune of ₹84.65 lakh and ₹6.19 lakh respectively from administrative expenses head. There were deficiencies in scheme implementation as department had favoured three barred companies and paid ₹1.01 crore for the supply of 123 drip systems and 197 sprinkler systems, Additional Director, Horticulture irregularly allowed a supplier to supply 225 drip systems with 26,958 metre PVC pipes costing to ₹17.52 lakh procuring from unregistered firm. There were deficiencies in monitoring and evaluation as SLSC did not decide action plan for monitoring and evaluation during 2016-20.

**Recommendations**

- *GoMP should ensure that release of funds and targets are done timely. GoMP should also fix responsibility for inordinate delay in release of funds.*
- *Horticulture & Food Processing Department should ensure the compliance of SLSAMC/SLSC decisions while making payment to MP Agro for online implementation of PDMC-MI.*
- *Department as well as district authorities should ensure the compliance of GoI guidelines while incurring expenditure from administrative head.*

- *Departments should ensure that only eligible manufacturers are listed on the portal and district authorities should ensure supply of MI systems from registered and eligible manufacturers only. GoMP should fix responsibility and take action against responsible persons for procurement of MI systems from blacklisted companies/supply of material from un-registered firms.*
- *District and Block level authorities should ensure the compliance of GoMP/Directorate, FW&ADD orders as well PDMC guidelines in submission and finalisation of MI cases for release of financial assistance.*
- *Departments as well as district authorities should ensure linking of increased irrigation potential area with MI for efficient use of water.*
- *GoMP should ensure effective monitoring of the PDMC scheme through SLSC, DLIC and departmental officials.*

Department accepted (March 2022) all the recommendations and assured to take suitable action.

# Audit Paragraphs

## Technical Education, Skill Development and Employment Department

### 2.5 Unfruitful expenditure on construction of hostels

**Technical Education and Skill Development Department, Government of Madhya Pradesh accorded sanction for construction of girls' hostel in Government Polytechnic Colleges without assessing requirement, leading to non-utilization/partial utilization of 30 girls' hostels and consequent infructuous expenditure of ₹26.30 crore.**

Technical Education and Skill Development Department (TESDD), Government of Madhya Pradesh (the Department) accorded administrative approval (January 2012) for construction of 38 girls' hostel buildings (50 seater) in 38 Government Polytechnic Colleges of the State from central assistance[126] at a cost of ₹1.00 crore each.

Scrutiny of information/records relating to utilization of girls' hostels constructed from central assistance revealed that 30[127] girls' hostels constructed in 30 Polytechnic Colleges at a cost of ₹26.30 crore remained non-utilized or were not utilized for intended purpose (utilized to provide accommodation to boys or as library etc.) or partially utilized or remained incomplete as detailed in ***Appendix-2.5.1***. We noticed that the major reasons for non/partial utilization were availability of another hostel with the Polytechnic Colleges, less number of girl students in the colleges or girl students not needing accommodation facility in the hostels as they were local residents. Further, other reasons for non-utilization of the hostels were non-availability of required facilities viz. electricity arrangement, proper entrance[128] in the hostel, boundary walls, drinking water facilities and female staff. We further observed that TESDD issued administrative sanction for construction of girls' hostels without conducting need assessment and without obtaining demand of girls' hostel from Principals of the Polytechnic Colleges wherein girls' hostels were constructed.

Summary of utilization of 30 girls' hostels constructed from central assistance is given in **Table-2.5.1**.

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126 Direct Central Assistance under the Scheme - Sub-mission of Polytechnics under Coordinated Action for Skill Development

127 Out of remaining eight (38-30) hostels, one hostel (at Government Women Polytechnic College, Bhopal) was functional and Principals of rest seven Polytechnic Colleges (Government Polytechnic College, Hoshangabad, Sanawad (Khargone), Chhindwara, Pachore (Rajgarh), S. V. Polytechnic College, Bhopal, Government Women Polytechnic College, Jabalpur and Kala Niketan Polytechnic College, Jabalpur) did not furnish information/records despite repeated reminders (between October 2020 and November 2021).

128 Presence of old ruins in front of the main gate of the hostel.

| Table-2.5.1: Status of utilization of 30 hostels constructed from central assistance | | | |
|---|---|---|---|
| **Sl. No.** | **Status of utilization of girls' hostel constructed from central assistance** | **Number of hostels** | **Cost of construction (₹ in crore)** |
| 1. | Not utilized since completion of construction (construction completed between May 2014 and April 2017) | 16 | 14.16 |
| 2. | Utilized for other purposes i.e. for providing accommodation to boys or as library/ computer lab etc. | 04 | 3.06 |
| 3. | Functional, however, being partially utilized *(average utilization was ranged between two per cent and 36 per cent)* | 09 | 8.18 |
| 4. | Incomplete due to non-construction of boundary wall | 01 | 0.90 |
| **Total** | | **30** | **26.30** |

Further scrutiny revealed that:

- Audit observed that six out of 16 Polytechnic Colleges where new hostels were constructed had seven girls' hostels already. Out of these seven old hostels, two old hostels had occupancy level of 43 and 61 *per cent*. Further, four old hostels were fully occupied and remaining one[129] old hostel was fully vacant. Construction of new girls' hostels from central assistance in these six Polytechnic Colleges were not rational as the new hostels remained vacant mostly due to availability of old hostels.

  Further, the remaining 10 new hostels remained vacant mostly due to girl students did not require hostel accommodation/less number of girl students in the colleges (five hostels); non-availability of lady hostel warden (one hostel); presence of old ruins in front of entrance of the hostel (one hostel); lack of drinking water facility/boundary wall (one hostel); the Principal did not take possession due to deficient construction/ non-requirement of the hostel (one hostel) and in case of remaining one girls' hostel, the Principal did not provide reason for non-utilization of the hostel. Thus, 16 new girls' hostels constructed at a cost of ₹14.16 crore remained vacant since completion of construction i.e. for three to six years due to construction of hostels without ensuring utilization.

- Four girls' hostels constructed from central assistance in four[130] Polytechnic Colleges were being used for other purposes like for providing accommodation to the boys or as computer lab or library etc. due to no demand for accommodation from the girl students.

[129] Government Polytechnic College, Harda had two hostels (including one new hostel constructed from central assistance) and both remained vacant since completion of construction.

[130] In Government Polytechnic College, Betul, Gwalior, Bhind and Javad (Neemuch).

- Nine girls' hostels constructed from central assistance in nine Polytechnic Colleges were partially utilized as average utilization of these hostels were ranged between two *per cent* and 36 *per cent*. Audit noticed that seven out of these nine girls' hostels could be utilized after lapse of one to five years from completion of construction.
- Principal, G. T. Polytechnic College, Jaora, Ratlam did not take possession of the girls' hostel as the construction was incomplete due to non-availability of electricity arrangement and boundary wall in the hostel.

Scrutiny of information/records submitted to Audit by Principals of 30 Government Polytechnic Colleges revealed that 29[131] Principals did not carry out need assessment before construction of the hostels. 23[132] out of 30 Principals also replied that they had not submitted proposals for construction of hostels.

Evidently, the TESDD, Government of Madhya Pradesh accorded administrative approval for construction of the girls' hostels in a very arbitrary manner without assessing the actual demand and without taking into account other necessary arrangements required for operation of the hostels (such as boundary wall, drinking water *etc*.), resulting in non-utilization/partial utilization of hostels. Thus, the Department failed to utilize the girls' hostels constructed from central assistance which rendered the expenditure of ₹26.30 crore infructuous.

On this being pointed out (May 2021), the Secretary, TESDD, Government of Madhya Pradesh replied (June 2021) that the Department has verified the facts. He further stated that as per future perspective plan of the State Polytechnics, girls' hostels in all 37 Polytechnics will be utilized to its full capacity. The reply further stated about the plans i.e. provision for horizontal reservation of 30 *per cent* seats for girls in each course/branch in all the State run Polytechnics, running of courses exclusively for girls by 14 out of 69 Government Polytechnics etc. to ensure the utilization of the girls' hostels in Polytechnics. The Government also assured that the Department will take all possible action to ensure that these hostels are utilized to their full capacity from academic session 2021-22. Further, Additional Director, Technical Education, Madhya Pradesh reiterated (June 2022) the replies of Secretary, TESDD, GoMP and further stated that the department would ensure to utilize the hostels from academic session 2022-23.

The reply of the Department confirms the fact that the hostels were constructed without assessing actual requirement of hostels and these buildings constructed at a cost of ₹26.30 crore either remained idle since construction or were being partially utilized.

[131] Government Polytechnic College, Shahdol did not provide information.

[132] Out of remaining seven, six Principals (Government Polytechnic College, Balaghat, Barwani, Khurai (Sagar), Sagar and Waidhan (Singrauli), and Government Women Polytechnic College, Indore) intimated that proposal for construction was sent while one Principal (Government Polytechnic College, Shahdol) did not provide the information.

## School Education Department

### 2.6 Fraudulent withdrawal of Government funds

**District Education Officer, Rewa fraudulently drew ₹65.05 lakh meant for salary/arrears of salary of staff of grantee schools and transferred the money to bank accounts which were not pertaining to the intended payees.**

Finance Department, Government of Madhya Pradesh notified (November 2015) the process for e-payment of bills which *inter alia* provides that:

- the Drawing and Disbursing Officer (DDO) will verify[133] the bank account details of claimants to whom payments are to be made and ensure that the bank account details are of actual claimants (Proviso 8)
- the DDO will be wholly responsible for authenticity of the correct bank account details (Proviso 12)
- the DDO, after payment of the bill, shall collect e-payment details from treasury or use reports available on Treasury Computerization System and cross-verify the amounts and bank details of e-payments made with the office copy of the bills and satisfy himself that all e-payments have made into the correct bank accounts (Proviso 24).

Further, Rule 9(iii) of the Madhya Pradesh Financial Code Volume-I stipulates that no Government servant should exercise his powers of sanctioning expenditure to pass an order which will be directly or indirectly to his own advantage.

During test check of records (September 2019) of the District Education Officer[134] (DEO), Rewa, Audit observed that between March 2018 and March 2019, the DEO, Rewa (acting as DDO) fraudulently sanctioned and raised six bills for an amount of ₹65.05 lakh which was deposited into 13 bank accounts which were not pertaining to the intended payees.

The DEO perpetrated the fraud by generating bills on account of payment of salaries to staff of non-Government grantee[135] schools. The manner in which the bills were fraudulently generated is detailed below:

- the DEO generated and sanctioned two bills (Bill No. 224 dated 15.03.18 and Bill No. 225 dated 15.03.18) amounting to ₹44.73 lakh for payment of salary/arrears of salary to 12 teachers of five grantee schools. Thereafter the DEO again raised/generated two additional bills (Bill No. 48 dated 20.08.18, and

[133] Through cancelled cheque or through updated bank passbook of the claimant.

[134] Shri Anjani Kumar Tripathi from 15.02.18 to 14.01.19 and Sh. Ramnaresh Patel from 15.01.19 to till the date of audit (September 2019) were holding the charge of the DEO.

[135] Non-government grantee schools are such non-government schools which receive grant from government for payment of salary to their teaching/non-teaching staff.

Bill No. 227 dated 24.03.18) for the same payments against the same employees of the grantee schools who had already received the salary/arrears of salary. Verification of bank account details of the payees who received the second payment(s) revealed that the bank accounts pertained to different persons and not the actual payees whose names were entered in the bills. Thus, DEO, Rewa manipulated the payment records and entered bank account details (13 bank accounts) which were not pertaining to the intended payees in the payee register and transferred ₹39.11 lakh into these bank accounts. Details of the bills and payments are given in ***Appendix-2.6.1*.**

- the DEO generated and sanctioned four bills (Bill No. 156 dated 10.01.2019, Bill No. 195 dated 19.03.2019, Bill No. 195[136] dated 19.03.2019, and Bill No. 203 dated 27.03.2019) amounting to ₹25.94 lakh for payment of salary to six[137] teaching/non-teaching staff of five grantee schools. The amounts were accordingly released and credited into the beneficiary accounts as sanctioned/approved by the DEO. Verification of the payee bank account details from the respective banks[138] revealed that the actual bank account holders were different persons and not the intended beneficiaries/payees (teachers/staff) to whom the payments were to be disbursed. Thus, the DEO fraudulently raised four bills and deposited ₹25.94 lakh into six[139] bank accounts which were not pertaining to the intended payees. The details are given in ***Appendix-2.6.2***.

Audit observed that the DEO carried out these fraudulent transactions involving ₹65.05 lakh by creating spurious paper trails[140], duplicating bill numbers and falsifying entries in the cash book[141]. The DEO was also aided by the fact that the e-payment system was deficient to the extent that regular payees (such as salaried staff of grantee schools) did not have permanent payee codes and bank account details in the system even though they were receiving regular government payments. Thus, the malafide actions of the DEO coupled with the deficient internal controls in the e-payment process, resulted in fraudulent withdrawal of government money amounting to ₹65.05 lakh.

On this being pointed out (September 2019), Director, Public Instructions (DPI), Bhopal replied (February 2022) that based on the findings of the enquiry committee constituted (February 2021) to investigate the matter, three staff (Accountant, Assistant Grade-III and Assistant Teacher) of the office of the DEO, Rewa have been suspended on charge of fraudulent payments. The DPI also intimated that a First Information Report had been lodged

[136] Bill No. 195 was generated twice.

[137] The teachers in both the bills (156 and 195) are the same.

[138] State Bank of India and Allahabad Bank.

[139] One individual was paid twice-once vide Bill No. 195 and again vide Bill No. 203.

[140] Such as false names of teachers/staff and incorrect bank details against original payees

[141] Entering incorrect payment details against bill numbers.

against all the persons involved in the fraud and an amount of ₹65.04 lakh had been recovered from the persons/beneficiaries who had received the fraudulent payments.

The reply of the DPI was, however, silent on the action taken against the DEO who, being the DDO, had raised the bills and sanctioned the payments.

**Gwalior**
**The 02 March 2023**

**(D. SAHU)**
**Principal Accountant General (Audit-I),**
**Madhya Pradesh**

**Countersigned**

**New Delhi**
**The 06 March 2023**

**(GIRISH CHANDRA MURMU)**
**Comptroller and Auditor General of India**

# 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 2022 | |
|---|---|---|---|
| | | IRs | Paragraphs |
| 1. | Panchayat and Rural Development Department | 1,626 | 6,553 |
| 2. | Jail Department | 101 | 202 |
| 3. | Law and Legal Affairs Department | 266 | 534 |
| 4. | Home Department | 326 | 879 |
| 5. | Women and Child Development Department | 998 | 2,998 |
| 6. | Tribal Affairs Department | 724 | 2,146 |
| 7. | Denotified Nomadic and Semi Nomadic Tribes Welfare Department | 3 | 14 |
| 8. | Backward Classes and Minority Welfare Department | 123 | 494 |
| 9. | Scheduled Caste Development Department | 206 | 891 |
| 10. | Ayush Department | 228 | 697 |
| 11. | Social Justice and Disabled Persons Welfare Department | 331 | 1,084 |
| 12. | Bhopal Gas Tragedy and Rehabilitation Department | 33 | 94 |
| 13. | Public Health and Family Welfare Department | 1,007 | 5,102 |
| 14. | Medical Education Department | 202 | 1,036 |
| 15 | Higher Education Department | 658 | 2,964 |
| 16. | School Education Department | 2,361 | 8,351 |
| 17. | Sports and Youth Welfare Department | 133 | 457 |
| 18. | Technical Education and skill Development Department | 431 | 1,546 |
| 19. | Labour Department | 227 | 604 |
| 20. | Animal Husbandry and Dairying Department | 99 | 496 |
| 21. | Co-Operation Department | 84 | 873 |
| 22. | Farmer Welfare and Agriculture Development Department | 347 | 1,658 |
| 23. | Fisherman Welfare and Fisheries Development Department | 21 | 64 |
| 24. | Food, Civil Supplies and Consumer Protection Department | 135 | 357 |

| Sl. No. | Name of Department | Number of IRs/Paragraphs pending as of 31 March 2022 | |
|---|---|---|---|
| | | **IRs** | **Paragraphs** |
| 25. | Horticulture and Food Processing Department | 43 | 331 |
| 26. | Narmada Valley Development Department | 72 | 239 |
| 27. | Cottage and Rural Industries Department | 27 | 248 |
| 28. | Water Resources Department | 282 | 1,739 |
| 29. | Revenue Department | 2,378 | 7,797 |
| 30. | General Administration Department | 135 | 373 |
| 31. | Public Relation Department | 27 | 88 |
| 32. | Parliamentary Affairs (State Legislature) Department | 8 | 15 |
| **Total** | | **13,642** | **50,924** |

## Appendix-1.2

**(Reference: Paragraph 1.6.3, Page No. 6)**

**Department-wise break-up of outstanding Paragraphs for ENs**

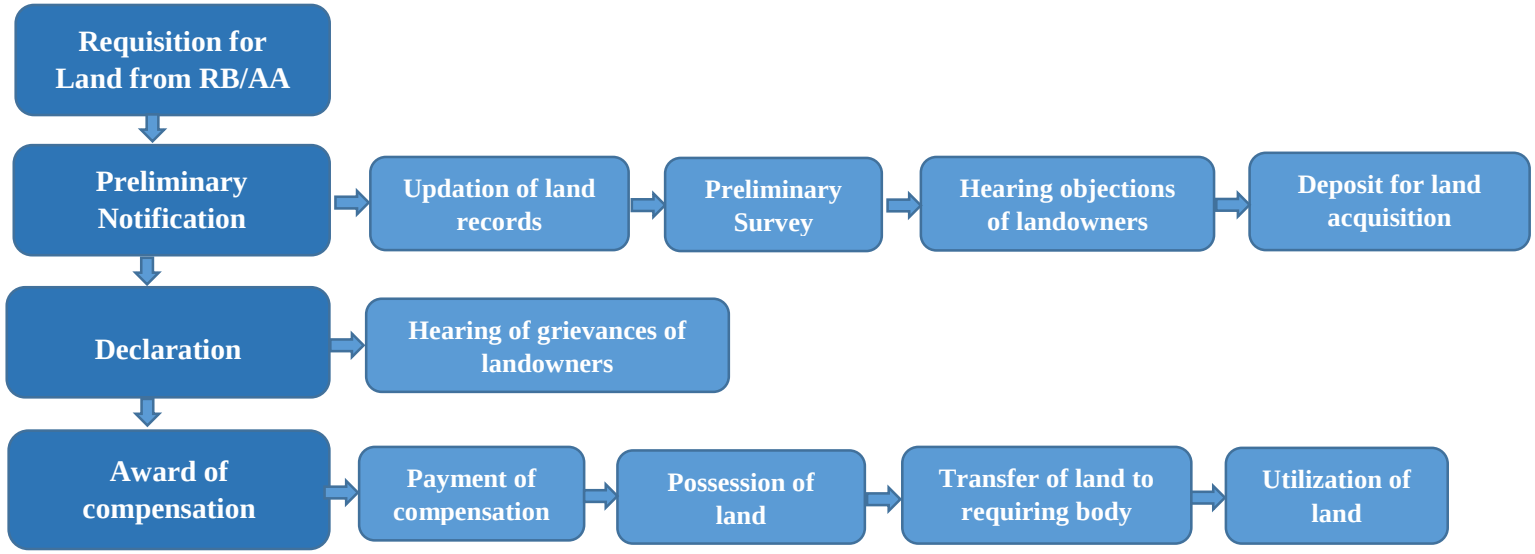
| Sl. No. | Year of the Audit Report | Name of Department | ENs pending as of 31.03.2022 | Date of presentation in the State Legislature | Due date for receipt of Departmental replies |
|---|---|---|---|---|---|
| 1. | 2016-17 (Economic Sector) | Water Resource Department | 4 | 10.01.2019 | 10.04.2019 |
| 2. | 2016-17 (Revenue Sector) | Revenue Department | 3 | 10.01.2019 | 10.04.2019 |
| 3. | 2017-18 (Economic Sector) | Water resource Department | 6 | 21.09.2020 | 21.12.2020 |
| 4. | 2017-18 (General and Social Sectors) | Law and Legislative (Election) Affairs Department | 1 | 21.09.2020 | 21.12.2020 |
| | | Revenue Department | 1 | | |
| | | Public Health and Family Welfare Department | 3 | | |
| 5. | 2017-18 (Revenue Sector) | Revenue Department | 2 | 22.09.2020 | 22.12.2020 |
| 6. | 2018-19 (General and Social Sectors) | Public Health and Family Welfare Department | 1 | 21.12.2021 | 21.03.2022 |
| | | Sports and Youth Welfare Department | 1 | | |
| | | Home Department | 2 | | |
| | | Tribal Affairs Department | 1 | | |
| **Total** | | | **25** | | |

## Appendix 1.3
## (Reference: Paragraph 1.6.4, Page No. 6)
## Action Taken Notes (ATNs) on PAC recommendations to be received from Government of Madhya Pradesh as on 31 March 2022

| Sl. No. | Name of Department | XIV$^{th}$ Legislative Assembly 2013-2018 | | XV$^{th}$ Legislative Assembly 2018-till now | | Total | |
|---|---|---|---|---|---|---|---|
| | | No. of ATNs | Paragraph included in ATNs | No. of ATNs | Paragraph included in ATNs | No. of ATNs | Paragraph included in ATNs |
| 1. | Schedule Caste and Schedule Tribe Welfare Department | 03 | 04 | -- | -- | 03 | 04 |
| 2. | Water Resources Department | 01 | 03 | -- | -- | 01 | 03 |
| 3. | School Education Department | 02 | 02 | 01 | 02 | 03 | 04 |
| 4. | Home Department | 01 | 02 | -- | -- | 01 | 02 |
| 5. | Narmada Valley Development Department | 02 | 07 | -- | -- | 02 | 07 |
| 6. | Panchayat and Rural Development Department | 03 | 04 | -- | -- | 03 | 04 |
| 7. | Public Health and Family Welfare Department | 02 | 06 | 01 | 02 | 03 | 08 |
| 8. | Labour Department | 01 | 01 | -- | -- | 01 | 01 |
| 9. | Animal Husbandry Department | 01 | 01 | -- | -- | 01 | 01 |
| 10. | Social Justice and Disabled Persons Welfare Department | 01 | 01 | -- | -- | 01 | 01 |

| Sl. No. | Name of Department | XIV$^{th}$ Legislative Assembly 2013-2018 | | XV$^{th}$ Legislative Assembly 2018-till now | | Total | |
|---|---|---|---|---|---|---|---|
| | | **No. of ATNs** | **Paragraph included in ATNs** | **No. of ATNs** | **Paragraph included in ATNs** | **No. of ATNs** | **Paragraph included in ATNs** |
| 11. | Farmer welfare and Agriculture Department | 02 | 02 | -- | -- | 02 | 02 |
| 12. | Co-operation Department | 01 | 01 | -- | -- | 01 | 01 |
| 13. | Women and Child Development Department | -- | -- | 01 | 01 | 01 | 01 |
| 14. | Revenue Department | 08 | 29 | -- | -- | 08 | 29 |
| | **Total** | **28** | **63** | **03** | **05** | **31** | **68** |

**Appendix-2.1.1**
**(Reference: Paragraph 2.1.1, Page No. 11)**
**Flow chart showing process of land acquisition in Madhya Pradesh under Land Acquisition Acts**




***Acquisition under Consent Land Purchase Policy 2014 of GoMP:*** As per Policy, the District Collector can acquire minimum required quantity of private land within one year after obtaining written consent from all the landowners. The registered sale deed of the acquired land will be made (on behalf of the Hon'ble Governor of the State) after payment of compensation (including value of assets) to the landowners.

## Appendix-2.1.2
## (Reference: Paragraph 2.1.1, Page No. 11)
## Status of compensations awarded for acquisition of private land in six districts of Madhya Pradesh during 2015-20

*(Area in ha and ₹ in lakh)*

| District Name | Year of Award | Requiring Body / Department | Land Cases | | | Assets Cases | | Rehabilitation Cases | | Total cases | Total Amount of Award |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Nos | Area | Amount | Nos | Amount | No. | Amount | | |
| 1. Bhopal | 2015-16 | MP Industrial Development Corporation (MPIDC) | 1 | 1.660 | 443.47 | 0 | 0 | 0 | 0 | 1 | 443.47 |
| | | Police | 1 | 1.471 | 464.22 | 0 | 0 | 0 | 0 | 1 | 464.22 |
| | | Urban Administration and Development Department (UADD) | 2 | 0.130 | 54.39 | 0 | 0 | 0 | 0 | 2 | 54.39 |
| | **Total** | | **4** | **3.261** | **962.08** | **0** | **0** | **0** | **0** | **4** | **962.08** |
| | 2016-17 | Nil | 0 | 0.000 | 0.00 | 0 | 0 | 0 | 0 | 0 | 0.00 |
| | **Total** | | **0** | **0.000** | **0.00** | **0** | **0** | **0** | **0** | **0** | **0.00** |
| | 2017-18 | MPRDC | 2 | 0.823 | 99.28 | 0 | 0 | 0 | 0 | 2 | 99.28 |
| | | Public Works Department (PWD) | 2 | 4.630 | 560.39 | 0 | 0 | 0 | 0 | 2 | 560.39 |
| | | Water Resources Department (WRD) | 1 | 11.220 | 572.22 | 0 | 0 | 0 | 0 | 1 | 572.22 |
| | **Total** | | **5** | **16.673** | **1,231.89** | **0** | **0** | **0** | **0** | **5** | **1,231.89** |
| | 2018-19 | MP Road Development Corporation (MPRDC) | 1 | 4.351 | 89.81 | 0 | 0 | 0 | 0 | 1 | 89.81 |
| | | National Highways Authority of India (NHAI) | 5 | 3.626 | 2,736.24 | 0 | 0 | 0 | 0 | 5 | 2,736.24 |
| | | PWD | 1 | 0.721 | 63.72 | 0 | 0 | 0 | 0 | 1 | 63.72 |
| | | Railway | 3 | 16.427 | 3,249.44 | 0 | 0 | 0 | 0 | 3 | 3,249.44 |
| | | WRD | 6 | 6.219 | 88.97 | 0 | 0 | 0 | 0 | 6 | 88.97 |
| | **Total** | | **16** | **31.344** | **6,228.18** | **0** | **0** | **0** | **0** | **16** | **6,228.18** |
| | 2019-20 | MPRDC | 1 | 0.150 | 43.72 | 0 | 0 | 0 | 0 | 1 | 43.72 |

| District Name | Year of Award | Requiring Body / Department | Land Cases | | | Assets Cases | | Rehabilitation Cases | | Total cases | Total Amount of Award |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Nos | Area | Amount | Nos | Amount | No. | Amount | | |
| | | NHAI | 2 | 0.438 | 98.69 | 1 | 1.11 | 0 | 0 | 3 | 99.80 |
| | | PWD | 2 | 1.206 | 58.91 | 0 | 0 | 0 | 0 | 2 | 58.91 |
| | | Railway | 3 | 28.909 | 4,078.47 | 0 | 0 | 0 | 0 | 3 | 4,078.47 |
| | | WRD | 6 | 68.559 | 1,003.94 | 0 | 0 | 0 | 0 | 6 | 1,003.94 |
| | **Total** | | **14** | **99.262** | **5,283.73** | **1** | **1.11** | **0** | **0** | **15** | **5,284.84** |
| | **Grand Total** | | **39** | **150.540** | **13,705.88** | **1** | **1.11** | **0** | **0** | **40** | **13,706.99** |
| **2. Gwalior** | 2015-16 | WRD | 3 | 2.870 | 26.98 | 0 | 0 | 0 | 0 | 3 | 26.98 |
| | **Total** | | **3** | **2.870** | **26.98** | **0** | **0** | **0** | **0** | **3** | **26.98** |
| | 2016-17 | WRD | 29 | 32.780 | 879.80 | 0 | 0 | 0 | 0 | 29 | 879.80 |
| | **Total** | | **29** | **32.780** | **879.80** | **0** | **0** | **0** | **0** | **29** | **879.80** |
| | 2017-18 | MPRDC | 1 | 3.450 | 54.37 | 0 | 0 | 0 | 0 | 1 | 54.37 |
| | | WRD | 20 | 5.065 | 119.92 | 0 | 0 | 0 | 0 | 20 | 119.92 |
| | **Total** | | **21** | **8.515** | **174.29** | **0** | **0** | **0** | **0** | **21** | **174.29** |
| | 2018-19 | MPRDC | 6 | 6.570 | 207.46 | 0 | 0 | 0 | 0 | 6 | 207.46 |
| | | WRD | 16 | 3.960 | 124.24 | 0 | 0 | 0 | 0 | 16 | 124.24 |
| | **Total** | | **22** | **10.530** | **331.70** | **0** | **0** | **0** | **0** | **22** | **331.70** |
| | 2019-20 | MPRDC | 2 | 6.352 | 120.05 | 0 | 0 | 0 | 0 | 2 | 120.05 |
| | | WRD | 3 | 1.127 | 24.35 | 0 | 0 | 0 | 0 | 3 | 24.35 |
| | **Total** | | **5** | **7.479** | **144.40** | **0** | **0** | **0** | **0** | **5** | **144.40** |
| | **Grand Total** | | **80** | **62.174** | **1,557.17** | **0** | **0** | **0** | **0** | **80** | **1,557.17** |
| **3. Hoshangabad** | 2015-16 | PWD | 3 | 1.615 | 71.57 | 0 | 0 | 0 | 0 | 3 | 71.57 |
| | | Railway | 2 | 10.840 | 412.58 | 0 | 0 | 0 | 0 | 2 | 412.58 |
| | **Total** | | **5** | **12.455** | **484.15** | **0** | **0** | **0** | **0** | **5** | **484.15** |
| | 2016-17 | PWD | 1 | 0.831 | 42.82 | 0 | 0 | 0 | 0 | 1 | 42.82 |
| | | Railway | 1 | 5.564 | 92.14 | 0 | 0 | 0 | 0 | 1 | 92.14 |

| District Name | Year of Award | Requiring Body / Department | Land Cases | | | Assets Cases | | Rehabilitation Cases | | Total cases | Total Amount of Award |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Nos | Area | Amount | Nos | Amount | No. | Amount | | |
| | **Total** | | **2** | **6.395** | **134.96** | **0** | **0** | **0** | **0** | **2** | **134.96** |
| | 2017-18 | PWD | 2 | 1.922 | 138.20 | 0 | 0 | 0 | 0 | 2 | 138.20 |
| | | Railway | 2 | 6.585 | 2,311.66 | 0 | 0 | 0 | 0 | 2 | 2,311.66 |
| | | UADD | 1 | 0.579 | 17.37 | 0 | 0 | 0 | 0 | 1 | 17.37 |
| | **Total** | | **5** | **9.086** | **2,467.23** | **0** | **0** | **0** | **0** | **5** | **2,467.23** |
| | 2018-19 | PWD | 1 | 0.113 | 3.49 | 0 | 0 | 0 | 0 | 1 | 3.49 |
| | | Railway | 8 | 65.064 | 14,967.75 | 0 | 0 | 0 | 0 | 8 | 14,967.75 |
| | **Total** | | **9** | **65.177** | **14,971.24** | **0** | **0** | **0** | **0** | **9** | **14,971.24** |
| | 2019-20 | PWD | 1 | 0.276 | 12.49 | 0 | 0 | 0 | 0 | 1 | 12.49 |
| | | Railway | 1 | 0.054 | 57.78 | 0 | 0 | 0 | 0 | 1 | 57.78 |
| | **Total** | | **2** | **0.330** | **70.27** | **0** | **0** | **0** | **0** | **2** | **70.27** |
| | **Grand Total** | | **23** | **93.443** | **18,127.85** | **0** | **0** | **0** | **0** | **23** | **18,127.85** |
| **4. Jabalpur** | 2015-16 | MPRDC | 2 | 0.070 | 1.34 | 0 | 0 | 0 | 0 | 2 | 1.34 |
| | | NHAI | 14 | 4.872 | 367.63 | 0 | 0 | 0 | 0 | 14 | 367.63 |
| | **Total** | | **16** | **4.942** | **368.97** | **0** | **0** | **0** | **0** | **16** | **368.97** |
| | 2016-17 | NHAI | 24 | 8.029 | 431.63 | 15 | 568.63 | 0 | 0 | 39 | 1,000.26 |
| | | PWD | 1 | 0.914 | 155.40 | 0 | 0 | 0 | 0 | 1 | 155.40 |
| | | WRD | 3 | 4.722 | 41.90 | 0 | 0 | 0 | 0 | 3 | 41.90 |
| | **Total** | | **28** | **13.665** | **628.93** | **15** | **568.63** | **0** | **0** | **43** | **1,197.56** |
| | 2017-18 | MPRDC | 4 | 0.741 | 80.29 | 0 | 0 | 0 | 0 | 4 | 80.29 |
| | | NHAI | 0 | 0.000 | 0 | 1 | 6.17 | 0 | 0 | 1 | 6.17 |
| | | Narmada Vally Development Authority (NVDA) | 3 | 3.680 | 658.02 | 0 | 0 | 0 | 0 | 3 | 658.02 |
| | | PTCL | 1 | 0.160 | 6.05 | 0 | 0 | 0 | 0 | 1 | 6.05 |
| | | PWD | 2 | 2.459 | 94.56 | 0 | 0 | 0 | 0 | 2 | 94.56 |
| | | WRD | 2 | 139.820 | 785.25 | 0 | 0 | 0 | 0 | 2 | 785.25 |

| District Name | Year of Award | Requiring Body / Department | Land Cases | | | Assets Cases | | Rehabilitation Cases | | Total cases | Total Amount of Award |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Nos | Area | Amount | Nos | Amount | No. | Amount | | |
| | **Total** | | **12** | **146.860** | **1,624.17** | **1** | **6.17** | **0** | **0** | **13** | **1,630.34** |
| | 2018-19 | Hindustan Petroleum Corporation Limited (HPCL) | 1 | 1.530 | 81.66 | 0 | 0 | 0 | 0 | 1 | 81.66 |
| | | NHAI | 1 | 0.720 | 17.09 | 8 | 21.72 | 0 | 0 | 9 | 38.81 |
| | | PWD | 1 | 0.020 | 5.38 | 0 | 0 | 0 | 0 | 1 | 5.38 |
| | | WRD | 5 | 123.440 | 1,196.57 | 0 | 0 | 0 | 0 | 5 | 1,196.57 |
| | **Total** | | **8** | **125.710** | **1,300.70** | **8** | **21.72** | **0** | **0** | **16** | **1,322.42** |
| | 2019-20 | WRD | 5 | 207.225 | 3,109.32 | 0 | 0 | 0 | 0 | 5 | 3,109.32 |
| | **Total** | | **5** | **207.225** | **3,109.32** | **0** | **0** | **0** | **0** | **5** | **3,109.32** |
| | **Grand Total** | | **69** | **498.402** | **7,032.09** | **24** | **596.52** | **0** | **0** | **93** | **7,628.61** |
| **5. Rajgarh** | 2015-16 | WRD | 6 | 528.043 | 1,730.81 | 1 | 10.94 | 0 | 0 | 7 | 1,741.75 |
| | **Total** | | **6** | **528.043** | **1,730.81** | **1** | **10.94** | **0** | **0** | **7** | **1,741.75** |
| | 2016-17 | NHAI | 10 | 6.830 | 505.29 | 0 | 0 | 0 | 0 | 10 | 505.29 |
| | | WRD | 23 | 2,099.075 | 22,239.19 | 9 | 4,604.78 | 15 | 7,450.31 | 47 | 34,294.28 |
| | **Total** | | **33** | **2,105.905** | **22,744.48** | **9** | **4,604.78** | **15** | **7,450.31** | **57** | **34,799.57** |
| | 2017-18 | NHAI | 8 | 1.612 | 1,370.39 | 0 | 0 | 0 | 0 | 8 | 1,370.39 |
| | | PWD | 1 | 0.463 | 13.83 | 0 | 0 | 0 | 0 | 1 | 13.83 |
| | | WRD | 71 | 2,971.974 | 31,090.50 | 4 | 1,394.89 | 16 | 6,111.56 | 91 | 38,596.95 |
| | **Total** | | **80** | **2974.049** | **32,474.72** | **4** | **1394.89** | **16** | **6111.56** | **100** | **39,981.17** |
| | 2018-19 | NHAI | 15 | 32.052 | 3,900.88 | 8 | 68.09 | 0 | 0 | 23 | 3,968.97 |
| | | PWD | 1 | 0.676 | 4.46 | 0 | 0 | 0 | 0 | 1 | 4.46 |
| | | Railway | 8 | 78.707 | 490.69 | 0 | 0 | 0 | 0 | 8 | 490.69 |
| | | WRD | 49 | 2,186.369 | 21,530.79 | 10 | 1,740.26 | 47 | 12,310.00 | 106 | 35,581.05 |
| | **Total** | | **73** | **2,297.804** | **25,926.82** | **18** | **1,808.35** | **47** | **12,310.00** | **138** | **40,045.17** |
| | 2019-20 | NHAI | 4 | 0.849 | 106.73 | 3 | 44.39 | 0 | 0 | 7 | 151.12 |
| | | PWD | 19 | 18.615 | 1,424.25 | 0 | 0 | 0 | 0 | 19 | 1,424.25 |

| District Name | Year of Award | Requiring Body / Department | Land Cases | | | Assets Cases | | Rehabilitation Cases | | Total cases | Total Amount of Award |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Nos | Area | Amount | Nos | Amount | No. | Amount | | |
| | | WRD | 44 | 824.153 | 9,168.75 | 7 | 159.00 | 24 | 1,439.00 | 75 | 10,766.75 |
| | **Total** | | **67** | **843.617** | **10,699.73** | **10** | **203.39** | **24** | **1,439.00** | **101** | **12,342.12** |
| | **Grand Total** | | **259** | **8,749.418** | **93,576.56** | **42** | **8,022.35** | **102** | **27,310.87** | **403** | **1,28,909.78** |
| **6. Sagar** | 2015-16 | Forest | 1 | 45.980 | 1,150.00 | 0 | 0 | 1 | 670.00 | 2 | 1,820.00 |
| | | WRD | 23 | 989.884 | 12,175.67 | 0 | 0 | 2 | 75.89 | 25 | 12,251.56 |
| | **Total** | | **24** | **1,035.864** | **13,325.67** | **0** | **0** | **3** | **745.89** | **27** | **14,071.56** |
| | 2016-17 | Forest | 3 | 349.320 | 4,140.00 | 0 | 0 | 0 | 0 | 3 | 4,140.00 |
| | | MPRDC | 2 | 0.904 | 62.51 | 0 | 0 | 0 | 0 | 2 | 62.51 |
| | | PWD | 11 | 3.970 | 54.24 | 0 | 0 | 0 | 0 | 11 | 54.24 |
| | | WRD | 54 | 139.600 | 1,637.11 | 0 | 0 | 1 | 3.64 | 55 | 1,640.75 |
| | **Total** | | **70** | **493.794** | **5,893.86** | **0** | **0** | **1** | **3.64** | **71** | **5,897.50** |
| | 2017-18 | MPRDC | 7 | 4.971 | 458.29 | 0 | 0 | 0 | 0 | 7 | 458.29 |
| | | PWD | 1 | 0.030 | 0.43 | 0 | 0 | 0 | 0 | 1 | 0.43 |
| | | WRD | 28 | 307.370 | 4,241.23 | 1 | 666.23 | 0 | 0 | 29 | 4,907.46 |
| | **Total** | | **36** | **312.371** | **4,699.95** | **1** | **666.23** | **0** | **0** | **37** | **5,366.18** |
| | 2018-19 | PWD | 7 | 2.069 | 1,348.59 | 0 | 0 | 0 | 0 | 7 | 1,348.59 |
| | | WRD | 92 | 1,262.273 | 19,532.86 | 0 | 0 | 5 | 608.78 | 97 | 20,141.64 |
| | **Total** | | **99** | **1,264.342** | **20,881.45** | **0** | **0** | **5** | **608.78** | **104** | **21,490.23** |
| | 2019-20 | WRD | 17 | 268.255 | 4,111.50 | 0 | 0 | 0 | 0 | 17 | 4,111.50 |
| | **Total** | | **17** | **268.255** | **4,111.50** | **0** | **0** | **0** | **0** | **17** | **4,111.50** |
| | **Grand Total** | | **246** | **3,374.626** | **48,912.43** | **1** | **666.23** | **9** | **1,358.31** | **256** | **50,936.97** |
| **Total** | | | **716** | **12,928.603** | **1,82,911.98** | **68** | **9,286.21** | **111** | **28,669.18** | **895** | **2,20,867.37** |

***(Source: Departmental records)***

## Appendix-2.1.3
## (Reference: Paragraph 2.1.7, Page 14)
## Status of Requiring Body-wise pending cases of land acquisition in selected six districts of Madhya Pradesh as on March 2020

| Sl. No. | Name of RB/ Department | Name of District | Requisition Year | Purpose of acquisition | No. of requisitions | Area pending (in ha) | Reasons of pendency |
|---|---|---|---|---|---|---|---|
| 1 | Water Resource Department | Bhopal, Gwalior, Jabalpur, Rajgarh and Sagar | 2015-20 | Land for irrigation projects | 166 | 8,693.907 | Non-deposit of compensation amount, pending publication of declaration, pending approval of Collector for acquiring land in consent purchase cases etc. |
| 2 | Railway | Bhopal, Rajgarh and Sagar | 2017-20 | Laying rail line | 41 | 364.844 | Pending demarcation of land and proceedings after issue of notice under Section 21. |
| 3 | Public Works Department | Gwalior, Jabalpur, Rajgarh and Sagar | 2017-20 | Construction of road, approach road and bridge | 22 | 14.010 | Proceedings after publication of declaration not made, consent of landowners in consent purchase cases not obtained, change of owners' name was not recorded in land records etc. |
| 4 | Madhya Pradesh Road Development Corporation Limited | Bhopal and Sagar | 2018-19 and 2016-17 | Construction of road, widening toll lane | 2 | 7.908 | Awaiting reply from department for disposal of objection. |
| 5 | National Highways Authority of India | Rajgarh | 2019-20 | Construction of road | 1 | 2.505 | No specific reason found in records. |
| 6 | Urban Administration and Development Department | Bhopal | 2018-19 | Laying underground pipeline | 1 | 0.194 | Non-receipt of funds from department. |
| 7 | MP Housing and Environment (Capital Project Administration) | Bhopal | 2018-19 | Construction of road | 1 | 0.133 | Budget was not available with the department. |
| **Total** | | | | | **234** | **9,083.501** | |

***(Source: Departmental records)***

## Appendix – 2.1.4
## (Reference: Paragraph 2.1.9.3(i) & (ii), Page No. 24)
## Statement showing delays in revision of awards subsequent to clarifications of Government of India

**(Area in ha and ₹ in lakh)**

| Sl. No. | Name of District | Name of LAO | LA Case No. | Area | Awarded Compensation | Compensation to be Awarded | Under Assessment amount | No. of Beneficiaries | Reasons for Under Assessment |
|---|---|---|---|---|---|---|---|---|---|
| **Land acquisition proceedings initiated under the old LA Act 1894 and award made under New Act, 2013** | | | | | | | | | |
| 1 | Gwalior | Gwalior | 100/A-82/ 2011-12 | 3.271 | 36.50 | 78.39 | 41.89 | 51 | Sales data of three years nearest to the date of preliminary notification was taken instead of taking sales data of preceding three years of the year of preliminary notification. Average sales price was not calculated as provided in the Act. Collector guideline rate was incorrectly adopted. Solatium was calculated 30 *per cent* of compensation in place of 100 *per cent*. Market value of land applicable as on 1st January 2014 was not considered. |
| 2 | Gwalior | Gwalior | 80/A-82/ 2011-12 | 10.065 | 111.47 | 242.43 | 130.96 | 121 | Sales data of three years nearest to the date of preliminary notification was taken instead of taking sales data of preceding three years of the year of preliminary notification. Average sales price was not calculated as provided in the Act. Collector guideline rate was incorrectly adopted. Solatium was calculated 30 *per cent* of compensation in place of 100 *per cent*. Market value of land applicable as on 1st January 2014 was not considered. |
| 3 | Gwalior | Gwalior | 127/A-82/ 2011-12 | 1.640 | 15.42 | 33.72 | 18.30 | 12 | Sales data of three years nearest to the date of preliminary notification was taken instead of taking sales data of preceding three years of the year of preliminary notification. Average sales price was not calculated as |

| Sl. No. | Name of District | Name of LAO | LA Case No. | Area | Awarded Compensation | Compensation to be Awarded | Under Assessment amount | No. of Beneficiaries | Reasons for Under Assessment |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | provided in the Act. Collector guideline rate was incorrectly adopted. Solatium was calculated 30 *per cent* of compensation in place of 100 *per cent*. Market value of land applicable as on 1st January 2014 was not considered. |
| 4 | Gwalior | Gwalior | 122/A-82/ 2011-12 | 1.700 | 15.95 | 35.10 | 19.15 | 18 | Average sales price was not calculated as provided in the Act. Collector guideline rate was wrongly adopted. Solatium was calculated 30 *per cent* of compensation in place of 100 *per cent*. Market value of land applicable as on 1st January 2014 was not considered. |
| 5 | Gwalior | Gwalior | 116/A-82/ 2011-12 | 0.970 | 8.66 | 20.02 | 11.36 | 11 | Sales data of three years nearest to the date of preliminary notification was taken instead of taking sales data of preceding three years of the year of preliminary notification. Average sales price was not calculated as provided in the Act. Collector guideline rate was wrongly adopted. Solatium was calculated 30 *per cent* of compensation in place of 100 *per cent*. Market value of land applicable as on 1st January 2014 was not considered. |
| 6 | Gwalior | Gwalior | 25/A-82/ 2012-13 | 6.014 | 62.95 | 159.19 | 96.24 | 61 | Sales data of three years nearest to the date of preliminary notification was taken instead of taking sales data of preceding three years of the year of preliminary notification. Average sales price was not calculated as provided in the Act. Collector guideline rate was wrongly adopted. Solatium was calculated 30 *per cent* of compensation in place of 100 *per cent*. Market value of land |

| Sl. No. | Name of District | Name of LAO | LA Case No. | Area | Awarded Compensation | Compensation to be Awarded | Under Assessment amount | No. of Beneficiaries | Reasons for Under Assessment |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | applicable as on 1st January 2014 was not considered. |
| 7 | Gwalior | Gwalior | 42/A-82/ 2012-13 | 3.710 | 68.97 | 137.57 | 68.60 | 36 | Sales data of three years nearest to the date of preliminary notification was taken instead of taking sales data of preceding three years of the year of preliminary notification. Average sales price and Collector guideline rate was wrongly determined. Solatium was calculated 30 *per cent* of compensation in place of 100 *per cent.* |
| 8 | Gwalior | Gwalior | 36/A-82/ 2012-13 | 0.150 | 0.91 | 1.62 | 0.71 | 02 | Average sales price and Collector guideline rate was wrongly determined. Solatium was calculated 30 *per cent* of compensation in place of 100 *per cent.* |
| 9 | Gwalior | Gwalior | 32/A-82/ 2012-13 | 0.700 | 4.23 | 7.57 | 3.34 | 07 | Average sales price and Collector guideline rate was wrongly determined. Solatium was calculated 30 *per cent* of compensation in place of 100 *per cent.* |
| 10 | Gwalior | Gwalior | 34/A-82/ 2012-13 | 0.080 | 0.78 | 5.47 | 4.69 | 02 | Average sales price and Collector guideline rate was wrongly determined. Solatium was calculated 30 *per cent* of compensation in place of 100 *per cent.* |
| 11 | Gwalior | Gwalior | 46/A-82/ 2012-13 | 0.200 | 2.38 | 5.59 | 3.21 | 01 | Sales data of three years nearest to the date of preliminary notification was taken instead of taking sales data of preceding three years of the year of preliminary notification. Average sales price and Collector guideline rate was wrongly determined. Solatium was calculated 30 *per cent* of compensation in place of 100 *per cent.* |
| **Total** | | | | **28.500** | **328.22** | **726.67** | **398.45** | **322** | |

| Sl. No. | Name of District | Name of LAO | LA Case No. | Area | Awarded Compensation | Compensation to be Awarded | Under Assessment amount | No. of Beneficiaries | Reasons for Under Assessment |
|---|---|---|---|---|---|---|---|---|---|
| **Land acquisition proceedings initiated under NH Act 1956 and award made under Act, 2013** | | | | | | | | | |
| 1 | Jabalpur | Sehora | 02/A-82/ 2015-16 | 0.700 | 29.43 | 61.23 | 31.80 | 13 | The award for compensation was made as per provision of NH Act, 1956 on the basis of Collector Guideline 2012-13 whereas compensation was to be made as per Act, 2013 w.e.f. 01.01.2015 on the basis of Collector Guideline 2014-15. Besides, Solatium and additional compensation were not paid as per Act.<br>Sub-clause 9 of IGR guideline 2014-15 was not followed for determining market value of land (for area upto 0.030 ha was to be calculated at plot rate and above that at agriculture rate). |
| 2 | Jabalpur | Sehora | 08/A-82/ 2015-16 | 0.160 | 19.63 | 37.33 | 17.70 | 05 | Compensation was calculated as per provision of NH Act, 1956 applying Collector guideline rate of the year 2012-13 in place of 2014-15. 12 *per cent* interest and Solatium was not considered. Provision of Clause 4.4 of IGR guideline (plot rate upto 0.030 ha and rate of irrigated/unirrigated land above 0.030 ha) not followed. |
| 3 | Jabalpur | Sehora | 04/A-82/ 2015-16 | 0.040 | 28.88 | 77.38 | 48.50 | 02 | Compensation was calculated as per provision of NH Act, 1956 applying Collector guideline rate of the year 2012-13 in place of 2014-15. 12 *per cent* interest and Solatium was not considered. Provision of Clause 4.3 of IGR guideline (plot rate upto 0.050 ha and rate of irrigated/unirrigated land above 0.050 ha) not followed. |
| **Total** | | | | **0.900** | **77.94** | **175.94** | **98.00** | **20** | |

***(Source: Departmental records)***

## Appendix –2.1.5
## (Reference: Paragraph 2.1.9.6 (i)&(ii), Page No. 27)
## Statement showing cases of under assessment of compensation in selected districts during 2015-20

**(Area in Ha and ₹ in lakh)**

| Sl. No. | Name of District | Name of LAO | LA Case No. | Area | Awarded Compensation | Compensation to be Awarded | Under Assessment amount | No. of Beneficiaries | Reasons for Under Assessment |
|---|---|---|---|---|---|---|---|---|---|
| **Wrongful classification of irrigated land into unirrigated land in WRD cases** | | | | | | | | | |
| 1 | Gwalior | Gwalior | 21/A-82/ 2014-15 | 2.402 | 60.49 | 90.74 | 30.25 | 20 | Land of 20 out of 53 landowners was irrigated with source of irrigation from borewell / borwell of family members and other sources. Market value of land determined at un-irrigated rate while the land was irrigated. |
| 2 | Rajgarh | Sarangpur | 11/A-82/ 2015-16 | 77.038 | 330.62 | 471.53 | 140.91 | 65 | Market value of 40.437 ha out of 77.038 ha land determined as per Collector guideline rate without considering the sales data. While the average sales price as per sales data of the land was higher than the Collector guideline rate, due to which the land value was under assessed.<br>The *khasra* of remaining 36.601 ha indicates the land irrigated. But the market value of land was determined at un-irrigated rate due to non-production of certificate in support of irrigation. |
| 3 | Rajgarh | Narsinghgarh | 07/A-82/ 2017-18 | 62.069 | 1,208.84 | 1,558.42 | 349.58 | 72 | Collector did not adopt the method prescribed in the Act for determining average sales price. Due to which the average sales price was less calculated. This resulted in under |

| Sl. No. | Name of District | Name of LAO | LA Case No. | Area | Awarded Compensation | Compensation to be Awarded | Under Assessment amount | No. of Beneficiaries | Reasons for Under Assessment |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | assessment of ₹3.25 crore for 58.314 ha of land.<br>The *khasra* of remaining 3.755 ha land indicates the land irrigated. But the market value of land was determined at un-irrigated rate due to non-production of certificate in support of irrigation. |
| 4 | Sagar | Banda | 13/A-82/ 2012-13 | 61.570 | 341.64 | 613.59 | 271.95 | 73 | As per joint survey report of Revenue Department and WRD the land was irrigated with source of irrigation river, nala, well/others well and without source. But the market value of land determined at un-irrigated rate which led to under assessment of compensation. |
| 5 | Sagar | Sagar | 24/A-82/ 2017-18 | 6.099 | 88.66 | 177.10 | 88.44 | 14 | The source of irrigation from others well for 6.099 ha land was treated as unirrigated for determination of market value of land. |
| 6 | Sagar | Sagar | 31/A-82/ 2017-18 | 37.970 | 369.64 | 734.30 | 364.66 | 39 | The source of irrigation (from others well/ borewell and well of wife) for 37.970 ha land was treated as unirrigated for determination of market value of land. |
| 7 | Sagar | Sagar | 29/A-82/ 2017-18 | 8.290 | 59.73 | 112.98 | 53.25 | 14 | The source of irrigation (from others well and own well located in other *khasra* survey) for 8.290 ha land was treated as unirrigated for determination of market value of land. |
| 8 | Sagar | Sagar | 30/A-82/ 2017-18 | 18.510 | 124.84 | 248.60 | 123.76 | 21 | The source of irrigation (from others well/ well of mother and husband) for 18.510 ha land was treated as |

| Sl. No. | Name of District | Name of LAO | LA Case No. | Area | Awarded Compensation | Compensation to be Awarded | Under Assessment amount | No. of Beneficiaries | Reasons for Under Assessment |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | unirrigated for determination of market value of land. |
| 9 | Sagar | Devri | 16/A-82/ 2012-13 | 21.280 | 105.48 | 215.16 | 109.68 | 28 | The source of irrigation (from others well/river and well of father, brother and son) for 21.280 ha land was treated as unirrigated for determination of market value of land. |
| 10 | Sagar | Malthon | 67/A-82/ 2017-18 | 0.400 | 4.66 | 9.25 | 4.59 | 01 | The source of irrigation from own pucca well for 0.400 ha land was treated as unirrigated for determination of market value of land. |
| 11 | Sagar | Devri | 82/A-82/ 2016-17 | 1.700 | 8.57 | 16.48 | 7.91 | 03 | The source of irrigation from others well/ borewell for 1.700 ha land was treated as unirrigated for determination of market value of land. |
| **Total** | | | | **297.328** | **2,703.17** | **4,248.15** | **1,544.98** | **350** | |
| **Railway and other Department** | | | | | | | | | |
| 1 | Gwalior | Gwalior | 8/A-82/ 2016-17 | 1.340 | 13.40 | 13.51 | 0.11 | 28 | Guideline rate for the year 2016-17 was adopted for valuation of land in place of the year 2017-18 which was the year of publication of notification under Section 11. |
| 2 | Gwalior | Gwalior | 22/A-82/ 2017-18 | 5.020 | 101.76 | 132.43 | 30.67 | 91 | Guideline rate 2017-18 was adopted in place of the year 2018-19 which was the year of publication of notification under Section 11. |
| 3 | Hoshangabad | Itarsi | 1/A-82/ 2014-15 | 0.477 | 79.65 | 130.18 | 50.53 | 01 | Collector guideline rate was wrongly adopted. |
| 4 | Hoshangabad | Itarsi | 3/A 82/ 2016-17 | 0.530 | 96.47 | 120.10 | 23.63 | 01 | As per Para 4.3 of sub clause prescribed for agriculture land in IGR guideline and Collector guideline rate 2017-18, in case of acquisition of |

| Sl. No. | Name of District | Name of LAO | LA Case No. | Area | Awarded Compensation | Compensation to be Awarded | Under Assessment amount | No. of Beneficiaries | Reasons for Under Assessment |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | diverted land in specific village in municipal area, the value of land up to 500 sq. meter was to be assessed at plot rate and the remaining area at 1.5 times of agriculture rate. In this case, the value of remaining land was calculated one time of agriculture rate in place of 1.5 times of agriculture rate. |
| 5 | Hoshangabad | Itarsi | 6/A 82/ 2016-17 | 0.325 | 19.89 | 29.87 | 9.98 | 01 | As per Para 4.3 of sub-clause prescribed for agriculture land in IGR guideline 2017-18, in case of acquisition of diverted land in specific village in municipal area, the value of land upto 500 sq. meter was to be assessed at plot rate and the remaining area at 1.5 times of agriculture rate. In this case the landowner was compensated at plot rate (upto area 500 sq.mt.) for *khasra* survey no. 234. The remaining area 0.627 ha out of total area 0.677 ha was paid at 1.5 times of agricultural rate.<br>Further, we found that in the acquisition of land area 0.325 ha (survey no. 236/3 and 236/4) from the same owner, the benefit of plot rate was not provided but the value of land 0.325 ha (above 500 sq.mt.) was determined adopting one time of agriculture rate ₹ 28.50 lakh per ha, in place of 1.5 times of agriculture rate *i.e.* ₹ 42.75 lakh per ha. |

| Sl. No. | Name of District | Name of LAO | LA Case No. | Area | Awarded Compensation | Compensation to be Awarded | Under Assessment amount | No. of Beneficiaries | Reasons for Under Assessment |
|---|---|---|---|---|---|---|---|---|---|
| 6 | Hoshangabad | Hoshangabad | 4/A 82/ 2013-14 | 0.054 | 2.00 | 7.97 | 5.97 | 04 | As per Para 9 of sub clause prescribed for agriculture land in IGR guideline and collector guideline rate 2014-15, the value of land was to be assessed at plot rate of ₹ 700 per sq.mt. upto area 300 sq.mt. (for small plot). The value of land survey no. 198 (0.016 ha.), 205/1 (area 0.024 ha), 229/1 (area 0.008 ha) and 286 (area 0.006 ha.) of four persons was determined at agriculture rate ₹17,50,000/- per ha in place of adopting plot rate. |
| 7 | Rajgarh | Rajgarh | 43/A-82/ 2017-18 | 5.980 | 28.65 | 39.46 | 10.81 | 03 | Average sales price of the land was less calculated. |
| **Total** | | | | **13.726** | **341.82** | **473.52** | **131.70** | **129** | |

***(Source: Departmental records)***

## Appendix –2.1.6
## (Reference: Paragraph 2.1.9.9(i), Page No. 30)
## Statement showing excess payment of additional compensation

| Sl. No. | Name of district | Name of LAO | LA case No. | Area (Ha) | Awarded compensation (₹ in lakh) | Additional compensation (₹ in lakh) | No. of beneficiaries (Nos) | Additional compensation Payable (as per audit) (₹ in lakh) | Excess amount of additional compensation (₹ in lakh) |
|---|---|---|---|---|---|---|---|---|---|
| 1 | Gwalior | Gwalior | 22/A-82/ 2017-18 | 5.020 | 101.76 | 5.19 | 110 | 2.73 | 2.46 |
| 2 | Gwalior | Gwalior | 11/A-82/ 2016-17 | 0.350 | 124.52 | 9.25 | 69 | 0.21 | 9.04 |
| 3 | Gwalior | Gwalior | 19/A-82/ 2017-18 | 1.332 | 18.29 | 1.43 | 37 | 1.29 | 0.14 |
| 4 | Jabalpur | Kundam | 01/A-82/ 2015-16 | 52.840 | 293.99 | 22.54 | 45 | 19.74 | 2.80 |
| 5 | Jabalpur | Kundam | 02/A-82/ 2015-16 | 86.980 | 491.26 | 37.66 | 54 | 32.49 | 5.17 |
| 6 | Sagar | Banda | 13/A-82/ 2012-13 | 214.730 | 2,405.13 | 217.56 | 306 | 163.15 | 54.41 |
| 7 | Sagar | Banda | 22/A-82/ 2012-13 | 225.210 | 3,021.46 | 314.99 | 346 | 213.04 | 101.95 |
| 8 | Sagar | Banda | 14/A-82/ 2012-13 | 264.929 | 3,498.31 | 367.01 | 320 | 315.16 | 51.85 |
| 9 | Sagar | Bina | 02/A-82/ 2016-17 | 0.826 | 1,271.15 | 113.08 | 10 | 98.22 | 14.86 |
| 10 | Sagar | Devri | 82/A-82/ 2016-17 | 41.920 | 412.50 | 25.39 | 38 | 24.20 | 1.19 |
| 11 | Sagar | Sagar | 27/A-82/ 2017-18 | 65.050 | 1,361.71 | 53.96 | 38 | 53.20 | 0.76 |
| 12 | Sagar | Sagar | 25/A-82/ 2017-18 | 19.980 | 660.07 | 26.36 | 20 | 25.61 | 0.75 |
| 13 | Sagar | Sagar | 26/A-82/ 2017-18 | 64.370 | 1,734.62 | 82.28 | 95 | 74.47 | 7.81 |
| 14 | Sagar | Sagar | 31/A-82/ 2017-18 | 181.683 | 3,134.77 | 269.06 | 258 | 239.05 | 30.01 |
| 15 | Sagar | Sagar | 29/A-82/ 2017-18 | 75.030 | 806.86 | 92.22 | 87 | 91.29 | 0.93 |
| 16 | Sagar | Sagar | 30/A-82/ 2017-18 | 60.650 | 741.39 | 64.01 | 89 | 56.67 | 7.34 |
| 17 | Sagar | Sagar | 33/A-82/ 2015-16 | 198.920 | 2,965.31 | 221.05 | 255 | 196.76 | 24.29 |
| 18 | Sagar | Sagar | 23/A-82/ 2016-17 | 39.860 | 663.70 | 43.82 | 53 | 43.37 | 0.45 |
| **Total** | | | | **1,599.68** | **23,706.80** | **1,966.86** | **2,230** | **1,650.65** | **316.21** |

***(Source: Departmental records)***

## Appendix –2.1.7
## (Reference: Paragraph 2.1.9.9(ii)&(iii), Page No. 31)
## Statement showing payment of additional compensation for less/excess period

**(₹ in lakh)**

| **Additional Compensation for less period** | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Sl. No.** | **Name of Districts** | **Name of LAO** | **LA Case No.** | **Additional Compensation paid** | | **Additional Compensation payable** | | **Additional Compensation less paid** | **Compensation amount awarded** | **No. of beneficiaries** | **No. of days for which less paid** |
| | | | | **No. of days** | **Amount** | **No. of days** | **Amount** | | | | |
| 1 | Gwalior | Gwalior | 22/A-82/ 2017-18 | 327 | 2.73 | 511 | 4.27 | 1.54 | 101.76 | 110 | 184 |
| 2 | Bhopal | Huzur | 10/A-82/ 2012-13 | 642 | 42.04 | 718 | 47.02 | 4.98 | 443.47 | 11 | 76 |
| 3 | Bhopal | Berasia | 06/A-82/ 2017-18 | 308 | 36.87 | 323 | 38.66 | 1.79 | 765.00 | 61 | 15 |
| 4 | Bhopal | Huzur | 02/A-82/ 2014-15 | 316 | 22.92 | 363 | 26.33 | 3.41 | 464.22 | 7 | 47 |
| 5 | Hoshangabad | Itarsi | 01/A-82/ 2014-15 | 670 | 221.21 | 913 | 294.91 | 73.70 | 2,267.98 | 51 | 243 |
| 6 | Hoshangabad | Hoshangabad | 04/A-82/ 2013-14 | 365 | 22.56 | 396 | 24.48 | 1.92 | 399.49 | 50 | 31 |
| 7 | Sagar | Devri | 16/A-82/ 2012-13 | 825 | 36.77 | 1,004 | 44.74 | 7.97 | 311.24 | 52 | 179 |
| **Total** | | | | | **385.10** | | **480.41** | **95.31** | **4,753.16** | **342** | **775** |

| **Additional Compensation for excess period** | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Sl. No.** | **Name of Districts** | **Name of LAO** | **LA Case No.** | **Additional Compensation paid** | | **Additional Compensation payable** | | **Additional Compensation excess paid** | **Compensation amount awarded** | **No. of beneficiaries** | **No. of days for which excess paid** |
| | | | | **No. of days** | **Amount** | **No. of days** | **Amount** | | | | |
| 1 | Hoshangabad | Itarsi | 10/A-82/ 2019-20 | 670 | 3.78 | 68 | 0.60 | 3.18 | 57.78 | 4 | 602 |

| Sl. No. | Name of Districts | Name of LAO | LA Case No. | Additional Compensation paid | | Additional Compensation payable | | Additional Compensation excess paid | Compensation amount awarded | No. of beneficiaries | No. of days for which excess paid |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | No. of days | Amount | No. of days | Amount | | | | |
| 2 | Hoshangabad | Itarsi | 01/A-82/ 2015-16 | 365 | 3.12 | 140 | 2.05 | 1.07 | 92.14 | 21 | 225 |
| 3 | Sagar | Malthon | 68/A-82/ 2017-18 | 238 | 33.30 | 183 | 25.61 | 7.69 | 884.95 | 67 | 55 |
| 4 | Sagar | Sagar | 27/A-82/ 2017-18 | 251 | 53.20 | 230 | 48.75 | 4.45 | 1,361.71 | 38 | 21 |
| 5 | Sagar | Sagar | 29/A-82/ 2017-18 | 785 | 91.29 | 447 | 51.98 | 39.31 | 806.86 | 87 | 338 |
| 6 | Sagar | Bina | 02/A-82/ 2016-17 | 594 | 98.22 | 270 | 44.65 | 53.57 | 1,271.15 | 10 | 324 |
| 7 | Sagar | Sagar | 23/A-82/ 2016-17 | 430 | 43.37 | 163 | 16.44 | 26.93 | 663.70 | 53 | 267 |
| 8 | Sagar | Devri | 82/A-82/ 2016-17 | 399 | 24.20 | 243 | 14.74 | 9.46 | 412.50 | 38 | 156 |
| 9 | Sagar | Malthon | 67/A-82/ 2017-18 | 238 | 27.33 | 183 | 21.01 | 6.32 | 725.89 | 56 | 55 |
| 10 | Rajgarh | Narsinghgarh | 07/A-82/ 2017-18 | 608 | 110.31 | 551 | 99.96 | 10.35 | 1,214.70 | 73 | 57 |
| **Total** | | | | | **488.12** | | **325.79** | **162.33** | **7,491.38** | **447** | **2,100** |

***(Source: Departmental records)***

## Appendix – 2.1.8
## (Reference: Paragraph 2.1.9.10, Page No. 31)
## Statement showing short payment of Solatium

**(Area in ha and ₹ in lakh)**

| Sl. No. | Name of District | Name of LAO | LA Case No. | Area | Awarded Compensation | Amount of Solatium payable | Amount of Solatium paid | Less amount of Solatium paid | Total No. of Beneficiaries |
|---|---|---|---|---|---|---|---|---|---|
| 1 | Bhopal | Huzur | 10/A-82/ 2012-13 | 1.660 | 443.47 | 202.23 | 199.20 | 3.03 | 11 |
| 2 | Hoshangabad | Hoshangabad | 04/A-82/ 2013-14 | 10.745 | 399.49 | 188.89 | 188.04 | 0.85 | 50 |
| 3 | Hoshangabad | Seoni Malwa | 01/A-82/ 2015-16 | 0.831 | 42.82 | 20.74 | 20.22 | 0.52 | 6 |
| 4 | Hoshangabad | Itarsi | 01/A-82/ 2014-15 | 5.498 | 2,267.98 | 1,064.28 | 982.49 | 81.79 | 51 |
| 5 | Hoshangabad | Seoni Malwa | 01/A-82/ 2016-17 | 1.381 | 118.81 | 57.82 | 57.54 | 0.28 | 8 |
| 6 | Hoshangabad | Itarsi | 01/A-82/ 2016-17 | 16.699 | 5,153.40 | 2,409.93 | 2,406.55 | 3.38 | 48 |
| 7 | Hoshangabad | Itarsi | 06/A-82/ 2016-17 | 8.890 | 1,550.43 | 728.14 | 721.30 | 6.84 | 31 |
| 8 | Hoshangabad | Itarsi | 03/A-82/ 2016-17 | 7.128 | 1,269.29 | 593.23 | 593.03 | 0.20 | 13 |
| 9 | Hoshangabad | Itarsi | 05/A-82/ 2016-17 | 8.191 | 1,064.75 | 498.21 | 496.97 | 1.24 | 30 |
| 10 | Hoshangabad | Itarsi | 08/A-82/ 2016-17 | 0.360 | 8.97 | 8.46 | 00 | 8.46 | 1 |
| 11 | Rajgarh | Biaora | 01/A-82/2015-16 | 53.558 | 570.98 | 266.15 | 241.04 | 25.11 | 110 |
| 12 | Rajgarh | Biaora | 03/A-82/2016-17 | 239.302 | 2,425.82 | 1,238.60 | 1,100.08 | 138.52 | 354 |
| 13 | Rajgarh | Narsinghgarh | 07/A-82/2017-18 | 62.346 | 1,214.71 | 552.57 | 551.83 | 0.74 | 73 |
| **Total** | | | | **416.589** | **16,530.92** | **7,829.25** | **7,558.29** | **270.96** | **786** |

***(Source: Departmental records)***

## Appendix –2.1.9
## (Reference: Paragraph 2.1.9.11(i), Page No. 32)
## Statement showing pending payment of awarded / sanctioned compensation to landowners in five districts as on October 2020

**(₹ in lakh)**

| Sl. No. | Name of District | Name of LAO | LA Case No. | Requiring Body | Total amount of Compensation awarded | Total No. of Beneficiaries | Compensation not distributed | | Reasons for pendency |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | No. of Benefi-ciaries | Amount of Compensa-tion | |
| 1 | Gwalior | Gwalior | 11/A-82/ 2014-15 | WRD | 330.60 | 63 | 7 | 13.27 | Non presence of farmers before LAO |
| 2 | Gwalior | Gwalior | 21/A-82/ 2014-15 | WRD | 358.51 | 98 | 10 | 23.41 | Case is in reference court |
| 3 | Gwalior | Gwalior | 09/A-82/ 2016-17 | MPRDC | 10.61 | 11 | 7 | 7.07 | Dispute of ownership |
| 4 | Gwalior | Gwalior | 8/A-82/ 2016-17 | MPRDC | 13.40 | 28 | 10 | 3.42 | Non presence of farmers before LAO |
| 5 | Gwalior | Gwalior | 22/A-82/ 2014-15 | WRD | 56.09 | 8 | 1 | 0.38 | Non presence of farmer before LAO |
| 6 | Gwalior | Gwalior | 26/A-82/ 2017-18 | WRD | 12.88 | 10 | 9 | 10.48 | Non presence of farmers before LAO |
| 7 | Gwalior | Gwalior | 11/A-82/ 2016-17 | MPRDC | 124.52 | 69 | 13 | 31.67 | Dispute of ownership |
| 8 | Gwalior | Gwalior | 19/A-82/ 2017-18 | MPRDC | 18.29 | 37 | 31 | 10.53 | Court case |
| 9 | Gwalior | Gwalior | 20/A-82/ 2017-18 | MPRDC | 15.47 | 14 | 11 | 12.58 | Case is in reference court |
| 10 | Gwalior | Gwalior | 21/A-82/ 2017-18 | MPRDC | 36.45 | 17 | 9 | 11.81 | Non presence of farmers before LAO |
| 11 | Gwalior | Gwalior | 122/A-82/ 2011-12 | WRD | 15.95 | 18 | 5 | 2.53 | Case is in reference court |
| 12 | Gwalior | Gwalior | 13/A-82/ 2017-18 | WRD | 9.36 | 5 | 2 | 2.30 | Farmers were not residing in village |
| 13 | Gwalior | Gwalior | 04/A-82/ 2014-15 | WRD | 14.72 | 8 | 3 | 8.13 | No specific reason was found |
| 14 | Gwalior | Gwalior | 22/A-82/ 2017-18 | MPRDC | 101.76 | 110 | 14 | 3.97 | No specific reason was found |

| Sl. No. | Name of District | Name of LAO | LA Case No. | Requiring Body | Total amount of Compensation awarded | Total No. of Beneficiaries | Compensation not distributed | | Reasons for pendency |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | No. of Benefi-ciaries | Amount of Compensa-tion | |
| 15 | Bhopal | Huzur | 5/A-82/ 2017-18 | Railway | 2,451.80 | 25 | 6 | 198.86 | Intimation was given to farmers but they did not collect compensation |
| 16 | Bhopal | Huzur | 6/A-82/2017-18 | Railway | 1,107.90 | 13 | 10 | 538.11 | Intimation was given to farmers but they did not collect compensation |
| 17 | Bhopal | Huzur | 11/A-82/2017-18 | NHAI | 699.79 | 15 | 10 | 507.58 | No specific reason was found |
| 18 | Bhopal | Huzur | 19/A-82/2017-18 | NHAI | 61.26 | 2 | 2 | 60.45 | No specific reason was found |
| 19 | Bhopal | Huzur | 08/A-82/2017-18 | Railway | 358.29 | 13 | 7 | 183.71 | Intimation was given to farmers but they did not collect compensation |
| 20 | Bhopal | Huzur | 17/A-82/2017-18 | NHAI | 300.18 | 12 | 5 | 137.89 | No specific reason was found |
| 21 | Bhopal | Berasia | 06/A-82/2017-18 | WRD | 765.00 | 61 | 17 | 234.50 | Intimation was given to farmers but they did not collect compensation |
| 22 | Bhopal | Huzur | 10/A-82/2017-18 | Railway | 2,612.27 | 75 | 50 | 1,102.51 | Intimation was given to farmers but they did not collect compensation |
| 23 | Bhopal | Huzur | 18/A-82/2017-18 | NHAI | 37.44 | 2 | 1 | 13.35 | Intimation was given to farmers but they did not collect compensation |
| 24 | Bhopal | Huzur | 01/A-82/2017-18 | NHAI | 1,636.78 | 62 | 52 | 1,224.12 | Intimation was given to farmers but they did not collect compensation |
| 25 | Bhopal | Huzur | 07/A-82/2017-18 | Railway | 735.84 | 19 | 8 | 217.90 | Intimation was given to farmers but they did not collect compensation |

| Sl. No. | Name of District | Name of LAO | LA Case No. | Requiring Body | Total amount of Compensation awarded | Total No. of Beneficiaries | Compensation not distributed | | Reasons for pendency |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | No. of Benefi-ciaries | Amount of Compensa-tion | |
| 26 | Hoshangabad | Itarsi | 01/A-82/2016-17 | Railway | 5,153.40 | 48 | 5 | 665.36 | Dispute and non-production of required document |
| 27 | Hoshangabad | Itarsi | 02/A-82/2016-17 | Railway | 4,994.68 | 44 | 1 | 113.78 | No specific reason was found |
| 28 | Hoshangabad | Itarsi | 03/A-82/2016-17 | Railway | 1,269.29 | 13 | 5 | 310.78 | Dispute and non-availability of fund |
| 29 | Hoshangabad | Itarsi | 04/A-82/2016-17 | Railway | 275.32 | 16 | 5 | 81.96 | Dispute and non-availability of fund |
| 30 | Hoshangabad | Itarsi | 05/A-82/2016-17 | Railway | 1,064.75 | 30 | 3 | 45.94 | Dispute |
| 31 | Hoshangabad | Itarsi | 06/A-82/2016-17 | Railway | 1,550.43 | 31 | 6 | 305.18 | Dispute, non-availability of fund and non-production of required document |
| 32 | Hoshangabad | Itarsi | 08/A-82/2016-17 | Railway | 8.97 | 1 | 1 | 8.97 | Dispute (Court case) |
| 33 | Hoshangabad | Hoshangabad | 04/A-82/2013-14 | Railway | 399.49 | 50 | 5 | 33.52 | Dispute and court case |
| 34 | Sagar | Sagar | 24/A-82/2017-18 | WRD | 2,877.89 | 155 | 8 | 78.07 | No specific reply furnished by the Collector |
| 35 | Sagar | Sagar | 27/A-82/2017-18 | WRD | 1,361.71 | 38 | 5 | 65.73 | No specific reply furnished by the Collector |
| 36 | Sagar | Malthon | 67/A-82/2017-18 | WRD | 725.89 | 56 | 4 | 50.60 | No specific reply furnished by the Collector |
| 37 | Sagar | Sagar | 31/A-82/2017-18 | WRD | 3,134.77 | 258 | 147 | 657.38 | No specific reply furnished by the Collector |
| 38 | Sagar | Devri | 82/A-82/2016-17 | WRD | 412.50 | 38 | 1 | 3.81 | Intimation was given to farmers but they did not collect compensation |
| 39 | Sagar | Banda | 13/A-82/2012-13 | WRD | 2,405.13 | 306 | 18 | 72.64 | Intimation was given to farmers but they did not collect compensation |

| Sl. No. | Name of District | Name of LAO | LA Case No. | Requiring Body | Total amount of Compensation awarded | Total No. of Beneficiaries | Compensation not distributed | | Reasons for pendency |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | No. of Benefi-ciaries | Amount of Compensa-tion | |
| 40 | Sagar | Sagar | 30/A-82/2017-18 | WRD | 741.39 | 89 | 45 | 452.04 | Intimation was not sent to farmers for getting payment |
| 41 | Sagar | Banda | 10/A-82/2013-14 | WRD | 12.49 | 4 | 1 | 0.08 | Intimation was not sent to farmers for getting payment |
| 42 | Sagar | Malthon | 68/A-82/2017-18 | WRD | 884.95 | 67 | 7 | 20.99 | Intimation was not sent to farmers for getting payment |
| 43 | Sagar | Banda | 14/A-82/2012-13 | WRD | 3,498.31 | 320 | 32 | 362.62 | Intimation was not sent to farmers for getting payment |
| 44 | Sagar | Sagar | 33/A-82/2015-16 | WRD | 2,965.31 | 255 | 108 | 1,155.18 | Intimation was not sent to farmers for getting payment |
| 45 | Sagar | Sagar | 29/A-82/2017-18 | WRD | 806.86 | 87 | 35 | 431.08 | Intimation was not sent to farmers for getting payment |
| 46 | Sagar | Banda | 22/A-82/2012-13 | WRD | 3,021.46 | 346 | 21 | 48.80 | Intimation was given to farmers but they did not collect compensation |
| 47 | Sagar | Devri | 16/A-82/2012-13 | WRD | 311.24 | 52 | 6 | 1.72 | Intimation was not sent to farmers for getting payment |
| 48 | Sagar | Sagar | 25/A-82/2017-18 | WRD | 660.07 | 20 | 1 | 8.96 | Intimation was not sent to farmers for getting payment |
| 49 | Sagar | Sagar | 26/A-82/2017-18 | WRD | 1,734.62 | 95 | 15 | 179.72 | Intimation was not sent to farmers for getting payment |
| 50 | Sagar | Sagar | 23/A-82/2016-17 | WRD | 663.70 | 53 | 5 | 7.00 | Intimation was not sent to farmers for getting payment |
| 51 | Jabalpur | Jabalpur | 01/A-82/2015-16 | PWD | 93.90 | 17 | 17 | 93.90 | Non receipt of fund |
| 52 | Jabalpur | Kundam | 01/A-82/2015-16 | WRD | 293.99 | 45 | 2 | 15.40 | Intimation was not sent to farmers for getting payment |

| Sl. No. | Name of District | Name of LAO | LA Case No. | Requiring Body | Total amount of Compensation awarded | Total No. of Beneficiaries | Compensation not distributed | | Reasons for pendency |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | No. of Benefi-ciaries | Amount of Compensa-tion | |
| 53 | Jabalpur | Patan | 02/A-82/2017-18 | HPCL | 81.66 | 3 | 1 | 21.88 | Intimation was not sent to farmers for getting payment |
| 54 | Jabalpur | Kundam | 04/A-82/2016-17 | WRD | 908.00 | 79 | 8 | 50.20 | Intimation was not sent to farmers for getting payment |
| 55 | Jabalpur | Kundam | 01/A-82/2018-19 | WRD | 2,485.02 | 451 | 21 | 254.00 | Intimation was not sent to farmers for getting payment |
| 56 | Jabalpur | Kundam | 08/A-82/2016-17 | WRD | 127.10 | 16 | 3 | 12.80 | Intimation was not sent to farmers for getting payment |
| 57 | Jabalpur | Kundam | 03/A-82/2017-18 | WRD | 228.50 | 34 | 8 | 47.60 | Intimation was not sent to farmers for getting payment |
| 58 | Jabalpur | Kundam | 03/A-82/2015-16 | WRD | 59.07 | 20 | 6 | 16.65 | No specific reason was found |
| 59 | Jabalpur | Kundam | 02/A-82/2017-18 | WRD | 211.69 | 21 | 3 | 34.75 | Intimation was not sent to farmers for getting payment |
| **Total** | | | | | **57,308.71** | **3,953** | **859** | **10,269.62** | |

***(Source: Departmental records)***

## Appendix-2.1.10
## (Reference: Paragraph 2.1.12.2 and 2.1.12.3, Page No. 39)
## Statement showing delays in land acquisition process impacting utilisation of land and completion of project work

| Sl. No. | District Name | Name of project (Requiring Body) | Nature of Acquisition | Brief of audit findings |
|---|---|---|---|---|
| 1. | Jabalpur | Widening the existing road from 3.75 mtr to 7.00 mtr from village Pipariya- Sonpur to Borlaug Institute, Jabalpur, covering length 3.30 km **(Public Works Department)** | Compulsory Acquisition | PWD submitted the proposal (November 2015) for acquisition of 2.429 ha private land in the village Pipariya after lapse of 41 months from the date of administrative sanction (June 2012) due to non-demarcation of land. Collector Jabalpur awarded (February 2018) ₹ 93.90 lakh on the proposal of PWD. The acquired land could not be made available to the contractor before the proposed date of completion *i.e.*, March 2014. Delay in submission of proposal resulted in delay in land acquisition. Further, we found that the compensation amount could not be paid to the landowners as it was not sanctioned by the Department. Collector also did not ensure availability of fund before passing the award.<br>SDO, Jabalpur stated (November 2020) that the road was not constructed due to non-deposit of award money by PWD. |
| 2 | Gwalior | Construction of Harsi bypass road **(MPRDC)** | Consent Land Purchase Policy | Collector sanctioned (August 2017) ₹ 65.32 lakh for acquisition of 4.145 ha private land on proposal (September 2016) of MPRDC after consent of 20 landowners. Collector permitted (August 2017) MPRDC to acquire land.<br>We found that payment of compensation of ₹10.95 lakh out of ₹65.32 lakh was not made to five[1] landowners for acquisition of 0.695 ha land and sale deed was not executed even after lapse of 38 months of Collector's sanction order.<br>As per agreement made (October 2016) with the contractor, the work was to be completed within eight months *i.e.*, on 13 June 2017. Collector was taken one year to sanction the proposal, hence, due to late sanction and non-execution of sale deed the required land could not be made available to the contractor before the proposed date of completion.<br>Further, the contractor intimated (June 2020) MPRDC that further construction (chainage 45940 to 46990) work could not be started in the absence of complete sale deed and marking of land.<br>Divisional Manager, MPRDC stated that work of bypass road has been affected partially due to land acquisition. The time to complete the project had been extended upto 30 June 2020 and further extension up to 31 December 2020 is in process. |

[1] 0.685 ha land of four persons and 0.010 ha of one person (0.030 ha acquired out of required land 0.040 ha in survey no. 556/3).

| Sl. No. | District Name | Name of project (Requiring Body) | Nature of Acquisition | Brief of audit findings |
|---|---|---|---|---|
| 3 | Jabalpur | Construction of Urram and Ghughra Nalla (Hirapur) Tank Project **(Water Resources Department)** | Consent Land Purchase Policy | EE (WRD) sent proposal (September 2016) to Collector for acquisition of 2.35 ha land in village Urram and 2.28 ha in village Kohali after the scheduled completion date February 2016 and June 2015 respectively. This led to delay in sanction (February 2017) of proposal by Collector. Hence, the land could not be made available for project work before the scheduled date of completion.<br>The construction work of project in village Urram which was started from January 2015 was delayed completed (April 2017) by 14 months from proposed date of completion. The construction work in village Kohali started in June 2015 was still incomplete till the date of audit (October 2020).<br>LAO Patan paid (May and June 2017) compensation of ₹ 38.06 lakh out of sanctioned amount of ₹ 40.76 lakh to 10 out of 11 landowners for acquisition of 4.33 ha in both the villages and one landowner in village Urram was missing. |
| 4 | Bhopal | Construction of service road on the side of grade separator (on bypass junction) on Bhopal-Berasia- Sironj road State Highway 23 **(MPRDC)** | Consent Land Purchase Policy | Collector Bhopal sanctioned (November 2019 and November 2017) acquisition of 0.402 ha private land in two villages Arwalia and Lambakheda on the proposal (December 2017 and May 2017 respectively) of MPRDC, which commenced work in March 2016 with proposed date of completion as March 2018. However, due to delay in land acquisition process, the land for service road was made available in October 2018. As a result the service road work was completed between October and December 2018.<br>The land in Arwalia village was possessed by MPRDC in October 2018 before sanction of Collector (November 2019) as discussed in **Para 2.1.9.4**. Payment of ₹51.64 lakh to 15 landowners[2] out of sanctioned amount of ₹1.29 crore to 20 landowners of two villages was not made before possession.<br>Sale deed of 0.095 ha of Lambakheda village and 0.019 ha out of 0.150 ha of Arwalia village was executed between December 2018 and October 2020. Sale deed for remaining land 0.131 ha (village Arwalia) was not done and compensation of ₹38.98 lakh was not paid to 13 landowners till the date of audit (October 2020). |
| 5 | Sagar | Construction of new courtyard for *Krishi Upaj Mandi Samiti*, Bina. | Consent Land Purchase Policy | Joint Director, MP State Agricultural Marketing Board submitted (July 2017) proposal to Collector, Sagar for acquisition of 13.36 ha private land. Collector Sagar sanctioned (January 2018) compensation of ₹ 9.53 crore for acquisition of land from four landowners in LA case No. 3/A-82/2017-18 and directed Joint Director to execute sale |

[2] Village Arwalia (₹43.72 lakh, 14 landowners) Lambakheda (₹ 7.92 lakh, one landowners)

| Sl. No. | District Name | Name of project (Requiring Body) | Nature of Acquisition | Brief of audit findings |
|---|---|---|---|---|
| | | | | deed within three months from the date of the sanction. Further, Collector issued (February 2018) order for acquisition and execution of sale deed of the said land by Secretary, *Krishi Upaj Mandi Samiti* on the request (January 2018) of Joint Director. Secretary did not acquire the said land within the stipulated period of one year from the date (28.11.2017) of landowners consent as required under the Consent Land Purchase Policy. Reason for which the land was not acquired was not found from records. |
| 6 | Sagar | Acquisition of houses affected outside submerged area of Pancham Nagar Major Irrigation Complex Project **(WRD)** | Grant | Executive Engineer, Pancham Nagar, Survey Division, Hatta submitted (June 2017) proposal to Collector for acquisition of 182 houses located in 2.50 ha outside submerged area. Collector sanctioned (January 2018) ₹ 6.66 crore for payment of compensation in terms of grant to 180 persons in LA case no. 53/A-82/2017-18. The required fund ₹6.66 crore was deposited (February 2018) by EE in Collector PD account.<br>WRD, GoMP directed (January 2018) to pay 80 *per cent* of the grant in first instalment and the remaining 20 *per cent* after evacuation or demolition of houses. Accordingly, Collector paid (between June 2018 and December 2019) ₹3.80 crore to 129 persons in first instalment and the reason for which remaining 51 persons were not paid ₹1.53 crore was not found in records.<br>Despite availability of fund ₹2.86 crore, Collector did not take action to acquire the houses even after expiry of two years and 10 months of WRD order (as of October 2020). |
| 7 | Bhopal | Tem Medium Irrigation Project (WRD) | Compulsory Acquisition | Against WRD's proposal (March 2018) to acquire 56.010 ha of land from 61 landowners in Khedli village for Tem Medium Irrigation Project, Vidisha district under Consent Land Purchase Policy was approved by the Collector, Bhopal in July 2018. As landowners refused to sell their land, the Collector subsequently awarded the land acquisition under the provisions of the Act 2013 and passed award in January 2020 at cost of ₹7.65 crore. WRD paid ₹16.30 crore (including funds of other award) in November 2017.<br>Despite availability of fund, LAO paid ₹5.30 crore to 44 land owners with a delay of 10 months and ₹2.35 crore payable to the remaining 17 landowners was pending. The LAO also did not determine value of assets for 49 landowners. As a result, the Collector could not take possession in time and project completion was extended from October 2021 to May 2023 by WRD. |

***(Source: Departmental records)***

## Appendix-2.1.11
## (Reference: Paragraph 2.1.13.2, Page No. 42)
## Statement showing provisions of RFCTLARR Act, 2013 for uploading information on the website of authority/appropriate Government

| Section | Requirements under the Act | Status of Compliance |
|---|---|---|
| 11 | Publication of preliminary notification showing details of land to be acquired in rural and urban area and power of officers. | Separate website was not created for land Acquisition purposes. However publication of preliminary notification was uploaded in district level NIC website only in Sagar district. Other district did not follow the provision of the Act. |
| 14 | Extension in time period for preliminary notification. | Separate website was not created for land Acquisition purposes. |
| 18 | Approved Rehabilitation and Resettlement Scheme. | Separate website was not created for land Acquisition purposes. |
| 19 | Publication of declaration and summary of Rehabilitation and Resettlement and extension of time line. | Separate website was not created for land Acquisition purposes. However, Publication of declaration was uploaded in district level NIC website only in Sagar district. Other district did not follow the provision of the Act. |
| 21 | Notice to persons interested in the land for claiming compensation. Notice to persons absent in the hearing. | Separate website was not created for land Acquisition purposes. |
| 25 | Extension of period of award. | Separate website was not created for land Acquisition purposes. |
| 37 | Entire proceeding of land acquisition including compensation. | Separate website was not created for land Acquisition purposes. |
| 92 (3) | Notice to persons not found. | Separate website was not created for land Acquisition purposes. |

***(Source: Provisions of the Act, 2013 and information furnished by districts)***

## Appendix 2.2.1
## (Reference: Paragraph 2.2.6.5, Page No. 50)
## Extra cost due to execution of inadmissible item of tamping before laying of CNS

| Sl. No | Name of Division | Name of Contractor/Agt. No. | Name of Work | Total estimated value of the work (₹ in crore) | Quantity of Tamping executed (in sqm) | Rate paid (₹ Per sqm) | Extra cost (In ₹) |
|---|---|---|---|---|---|---|---|
| **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8 (6*7)** |
| 1 | WR Division, Harda | M/s LCC Projects Private Ltd. 01DL/2018-19 | CC lining and repair work of structures in Machak, Khirakiya, Rewapur and Sontalai Distributary | 37.19 | 5,83,172.06 | 16.91 | 98,61,439.53 |
| 2 | Handia Branch Canal, Division Timarni | M/s Krupa Nidhi Construction 01DL/2018-19 | CC lining and repair work of structures of Ajnai,Rundlay &Harda Distributary | 26.11 | 4,47,399.80 | 12.51 | 55,96,971.50 |
| 3 | Tawa Project Division, Itarsi | M/s Mangukiya Brothers 02DL/2018-19 | CC lining work from RD 0 KM to 31.05 KM and renovation of structures in Itarsi Distributary structures | 14.61 | 2,00,716.10 | 15.42 | 30,95,042.26 |
| 4 | Piparia Branch Canal Division, Sohagpur | M/s LCC Projects Private Ltd. 01DL/2018-19 | CC Lining work in Sankla, Machha Distributary | 38.13 | 5,65,210.41 | 15.63 | 88,34,238.71 |
| 5 | LBC Dn, Seoni Malwa | M/s LCC Projects Private Ltd. 01DL/2018-19 | Cement concrete lining of Bhiladia and Choutlay Distributary. | 19.30 | 3,05,035.80 | 15.13 | 46,15,191.65 |
| | | M/s Durga Engineers and Earth Movers15DL/2016-17 | Cement concrete lining of Raigarh Distributary (RD 0 Km to 25.50 Km) | 13.01 | 1,83,151.00 | 10.43 | 19,10,264.93 |
| | | M/s Kothari Enterprises 14DL/2016-17 | Cement concrete lining of Raigarh Distributary (RD 25.50 to 30.00 Km) | 2.50 | 44,739.88 | 11.14 | 4,98,402.26 |
| **Total** | | | | **150.85** | **23,29,425.05** | | **3,44,11,550.84** |

## Appendix 2.2.2
## (Reference: Paragraph 2.2.6.6, Page No. 51)

### Superfluous provisions of Concrete sleeper and LDPE film below CC lining with Paver machine

| Sl. No | Name of Division | Name of Contractor/Agt. No. | Name of Work | Contract Amount (₹ in crore) |
|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 |
| 1 | WR Division, Harda | M/s LCC Projects Private Ltd, 01DL/2018-19 | CC lining in Machak, Khirakiya, Rewapur and Sontalai Distributary | 42.48 |
| 2 | Handia Branch Canal Division,Timarni | M/s Krupa Nidhi Construction, 01DL/2018-19 | CC lining in Ajnai, Rundlay &Harda Distributory. | 26.81 |
| 3 | Tawa Canal Division, Itarsi | M/s Mangukiya Brothers 02DL/ 2018-19 | CC lining work from RD 0 to 31.05 km and renovation of structures in Itarsi Distributary structures | 14.94 |
| 4 | Piparia Branch Canal Division, Sohagpur | M/s LCC projects Private Ltd, 01DL/2018-19 | CC Lining work in Sankla,Machha,Sukarwara and Nasirabad Distributary | 38.51 |
| 5 | LBC Division,Seoni Malwa | M/s LCC projects Private Ltd, 01DL/2018-19 | CC lining of Bhiladia and Choutlay Distributary | 19.02 |

| Sl. No | Concrete sleeper below CC lining with Paver machine | | | | | LDPE film below CC lining with Paver machine | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Quantity of Sleeper in detailed estimate (in cum) | Quantity of sleeper executed (in cum) | Difference in Quantity | Actual Rate (₹Per cum) | Extra payment (in ₹) | Quantity of LDPE Film in detailed estimate (in sqm) | Quantity of LDPE Film executed (in sqm) | Difference in Quantity | Actual Rate (₹ per sqm) | Extra payment (in ₹) |
| | 1 | 2 | 3(1-2) | 4 | 5(3*4) | 6 | 7 | 8 (6-7) | 9 | 10 (8*9) |
| 1 | 18,273.83 | 819.38 | 17,454.45 | 4,025.68 | 7,02,66,030.28 | 7,55,216.72 | 51,667.41 | 7,03,549.31 | 24.16 | 1,69,97,751.33 |
| 2 | 11,316.80 | 1,133.87 | 10,182.93 | 5,739.99 | 5,84,49,916.37 | 4,38,183.60 | 77,269.00 | 3,60,914.60 | 34.45 | 1,24,33,507.97 |
| 3 | 4,213.23 | 626.63 | 3,586.60 | 3,670.93 | 1,31,66,157.54 | 2,40,896.50 | 49,266.91 | 1,91,629.59 | 22.03 | 42,21,599.87 |
| 4 | 17,854.04 | 4,819.37 | 13,034.67 | 3,720.84 | 4,84,99,921.52 | 6,23,175.50 | 1,68,422.88 | 4,54,752.62 | 22.33 | 1,01,54,626.00 |
| 5 | 10,102.11 | 485.17 | 9,616.94 | 3,601.23 | 3,46,32,812.84 | 2,95,390.90 | 11,739.72 | 2,83,651.18 | 21.62 | 61,32,538.51 |
| **Total** | **61,760.01** | **7,884.42** | **53,875.59** | | **22,50,14,838.55** | **23,52,863.22** | **3,58,365.92** | **19,94,497.30** | | **4,99,40,023.68** |
| **Grand Total** | **22,50,14,838.55+4,99,40,023.68=27,49,54,862.23** | | | | | | | | | |

## Appendix 2.2.3

**(Reference: Paragraph 2.2.9.1, Page No. 59)**

**Statement showing below specification work of CNS**

| Sl. No | Name of Division | Name of Contractor/Agt. No. | Name of Work | Swelling pressure as per report | Quantity of CNS executed (in sqm) | Rate paid (₹ Per sqm) | Amount paid for CNS (in ₹) |
|---|---|---|---|---|---|---|---|
| **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8 (7*8)** |
| 1. | WR Division, Harda | M/s LCC projects Private Ltd 01DL/2018-19 | CC lining and repair work of structures in Machak, Khirakiya, Rewapur and Sontalai Distributary | .073 to .098kg/cm$^2$ | 4,41,017.97 | 151.02 | 6,66,02,533.83 |
| 2. | LBC Division,Seoni Malwa | M/s LCC projects Private Ltd 01DL/2018-19 | Cement concrete lining of Bhiladia and Choutlay Distributary. | .085 to .090kg/cm$^2$ | 2,05,381.18 | 135.10 | 2,77,46,997.42 |
| 3. | PBC, Sohagpur | M/s LCC projets Private ltd 01 DL/2018-19 | CC lining work in Sankla, Maccha, Sukarwara and Nasirabad Distributary | .082 to .097 kg/cm$^2$ | 3,95,870.21 | 139.58 | 5,52,55,563.91 |
| 4. | Tawa Project Division, Itarsi | M/s Mangukiya Brothers | CC lining work and renovation of structures in Itarsi Distributary | Swelling pressure test not conducted | 1,67,563.61 | 137.72 | 2,30,76,860.37 |
| 5. | PBC, Sohagpur | M/s Saraswati Construction | CC lining work of Piparia Branch Canal | Liquid Limit and (LL) Plasticity Index (PI) were less than that of prescribed norms | 67,830.9 | 127.68 | 86,60,649.31 |
| **Total** | | | | | | | **18,13,42,604.84** |

## Appendix 2.2.4

**(Reference: Paragraph 2.2.9.2, Page No. 59)**

**Statement showing below specification work as per BIS standard norms for CC lining work**

| Sl. No. | Name of Division | Agreement No./Date | Name of Contractor | Name of work | Type of Contract | PAC (₹ in lakh) | quantity M-10 executed (in cu m) | Rate paid (in ₹) | Amount (in ₹) |
|---|---|---|---|---|---|---|---|---|---|
| 1 | Sohagpur | 07/2016-17 dt. 23.09.2016 | M/s Saraswati Construction | CC lining of Pipariya Branch Canal from Rd. 0 M to 56760 M of RBC system | Percentage Rate | 3,803.62 | 1,454.042 | 3,287.76 | 47,80,541.13 |
| 2 | Itarsi | 07/2016-17 dt. 20.02.2017 | M/s Durga Engineering | CC lining work from Rd. 0 to 31.38 KM of Itarsi Distry. under LBMC | Percentage Rate | 1,643.30 | 458.20 | 3,146.79 | 14,41,859.18 |
| 3 | Seoni Malwa | 12/2016-17 dt. 16.12.2016 | Laxmi Construction Company | Construction of CC lining of Tawa LBMC from Rd. 45780 M to 90240 M | Percentage Rate | 10,562.02 | 6,712.884 | 3,337.2 | 2,24,02,236.48 |
| 4 | Seoni Malwa | 13/2016-17 dt. 31.01.2017 | Durga Engineering | CC lining for Misrod Distry. From Rd. 0 M to 15840 M | Percentage Rate | 844.76 | 1,733.07 | 3,096.59 | 53,66,607.23 |
| 5 | Seoni Malwa | 14/2016-17 dt. 07.02.2017 | Kothari Enterprises | CC lining of Raigarh Distry. From Rd. 25500 to 30000 M (4500 M) | Percentage Rate | 250.08 | 2,815.63 | 3,394.91 | 95,58,810.44 |
| 6 | Seoni Malwa | 15/2016-17 dt. 13.02.2017 | Durga Engineering | CC lining for Raigarh distry. From Rd. 0 to 25500 M (25.5 KM) | Percentage Rate | 1,301.40 | 5,479.18 | 3,126.59 | 1,71,31,149.40 |
| 7 | Seoni Malwa | 16/2016-17 dt. 13.02.2017 | Durga Engineering | CC lining for Makdai distry. From Rd. 0 to 22620 M | Percentage Rate | 1,659.29 | 2,005.29 | 3,088.35 | 61,93,037.37 |
| 8 | Seoni Malwa | 01/2018-19 dt. 06.04.2018 | M/s LCC Projects Pvt. Ltd. | Construction of CC lining of Bhiladiya (0 KM to 21.66 KM) and Choutlay Distry. ( 0 KM to 19.83 KM) | Turnkey Contract | 1,929.60 | 485.17 | 3,601.23 | 17,47,208.76 |

| Sl. No. | Name of Division | Agreement No./Date | Name of Contractor | Name of work | Type of Contract | PAC (₹ in lakh) | quantity M-10 executed (in cu m) | Rate paid (in ₹) | Amount (in ₹) |
|---|---|---|---|---|---|---|---|---|---|
| 9 | Harda | 01/2018-19 dt. 04.07.2018 | M/s LCC Projects Pvt. Ltd. | Construction of CC lining of Machak Distry., Khirkiya Distr., Rewapur Distry., Sontalai Distry. | Turnkey Contract | 4,164.82 | 1,592.19 | 4,025.68 | 64,09,647.44 |
| 10 | Timarni | 01/2018-19 dt. 10.05.2018 | M/s Krupanidhi Construction | CC lining and repair of structure of Ajnai, Rundlay & Harda Distributory of Handiya Branch Canal | Turnkey Contract | 2,610.59 | 1,133.874 | 5,739.99 | 65,08,425.42 |
| 11 | Sohagpur | 10/2016-17 dt. 21.03.2017 | M/s Rampal Singh | CC lining of main canal RD. 810 M to 3120 M & Bagra Branch Canal from RD. 0 to 23220 M of Tawa RBC | Percentage Rate | 2,128.62 | 331.61 | 3,180.64 | 10,54,732.03 |
| 12 | Sohagpur | 01/2018-19 dt. 28.04.2018 | M/s LCC Projects Pvt. Ltd. | CC lining, construction of structure and repairing of old structure of Sankla Distributary from Rd. 0 to 23910 M, Machha Distributary from Rd. 0 to 15450 M, structure of Purena Distributory of Pipariya Branch Canal and Sukkarwara Distri., from Rd. 0 to 30090 M, Nasirabad Distributary from Rd. 0 to 18660 M of Bagra Branch Canal of Tawa | Turnkey Contract | 3,813.15 | 5,200.00 | 3,720.84 | 1,93,48,368.00 |

| Sl. No. | Name of Division | Agreement No./Date | Name of Contractor | Name of work | Type of Contract | PAC (₹ in lakh) | quantity M-10 executed (in cu m) | Rate paid (in ₹) | Amount (in ₹) |
|---|---|---|---|---|---|---|---|---|---|
| 13 | Itarsi | 02/2018-19 dt. 07.05.2018 | M/s Mangukiya Brothers | CC lining work from Rd. 0 to 31.05 KM and renovation/ strengthening of 16 Nos structure of Hoshangabad Distry and renovation/ strengthening of 3 No. VRB of Itarsi Distry. | Turnkey Contract | 1,495.97 | 626.63 | 3,670.93 | 23,00,314.87 |
| **Total** | | | | | | | | | **10,42,42,937.75** |

## Appendix-2.3.1
**(Reference: Paragraph 2.3.8.1, Page No. 68)**
**Component wise target and achievement of target in selected eight districts during 2018-21**

| Name of the component | Target | Achievement | Achievement in *per cent* |
|---|---|---|---|
| **ADH, Damoh** | | | |
| Area Expansion Plantation (Ha.) | 304.86 | 292.10 | 95.81 |
| Horticulture Mechanization (No. of equipment) | 975.00 | 493.00 | 50.56 |
| Organic Farming (No. of vermibeds) | 309.00 | 309.00 | 100.00 |
| Integrated Post Harvest Management (No. of facilities) | 19.00 | 8.00 | 42.11 |
| Pollination Support through Beekeeping (No. of boxes) | 1,886.00 | 2,103.00 | 111.51 |
| **DDH, Dewas** | | | |
| Area Expansion Plantation (Ha.) | 52.35 | 52.15 | 99.62 |
| Horticulture Mechanization (No. of equipment) | 1,357.00 | 898.00 | 66.18 |
| Protected Cultivation (Ha.) | 160.40 | 35.00 | 21.82 |
| Organic Farming (No. of vermibeds) | 2,315.00 | 2,315.00 | 100.00 |
| Integrated Post Harvest Management (No. of facilities) | 87.00 | 4.00 | 4.60 |
| **ADH, Dindori** | | | |
| Area Expansion Plantation (Ha.) | 147.30 | 145.93 | 99.07 |
| Horticulture Mechanization (No. of equipment) | 1,241.00 | 1,157.00 | 93.23 |
| Protected Cultivation (Ha.) | 8.60 | 5.20 | 60.47 |
| Organic Farming (No. of vermibeds) | 65.00 | 65.00 | 100.00 |
| Integrated Post Harvest Management (No. of facilities) | 10.00 | 10.00 | 100.00 |
| **ADH, Gwalior** | | | |
| Area Expansion Plantation (Ha.) | 1,061.85 | 669.95 | 63.09 |
| Horticulture Mechanization (No. of equipment) | 810.00 | 4.00 | 0.49 |
| Protected Cultivation (Ha.) | 48.90 | 18.52 | 37.87 |
| Organic Farming (No. of vermibeds) | 983.00 | 882.00 | 89.73 |
| Integrated Post Harvest Management (No. of facilities) | 62.00 | 39.00 | 62.90 |
| Pollination Support through Beekeeping (No. of boxes) | 693.00 | 691.00 | 99.71 |
| **DDH, Khargone** | | | |
| Area Expansion Plantation (Ha.) | 70.13 | 70.00 | 99.81 |
| Horticulture Mechanization (No. of equipment) | 492.00 | 465.00 | 94.51 |
| Protected Cultivation (Ha.) | 34.82 | 30.90 | 88.74 |
| Organic Farming (No. of vermibeds) | 1,072.00 | 1,072.00 | 100.00 |
| Integrated Post Harvest Management (No. of facilities) | 28.00 | 14.00 | 50.00 |
| **DDH, Mandsaur** | | | |
| Area Expansion Plantation (Ha.) | 36.38 | 12.40 | 34.08 |
| Horticulture Mechanization (No. of equipment) | 1,131.00 | 679.00 | 60.04 |
| Protected Cultivation (Ha.) | 26.14 | 24.50 | 93.73 |
| Garden Rejuvenation (Ha.) | 89.00 | 59.64 | 67.01 |
| Organic Farming (No. of vermibeds) | 1,623.00 | 1,623.00 | 100.00 |
| Integrated Post Harvest Management (No. of facilities) | 72.00 | 4.00 | 5.56 |
| **DDH, Ratlam** | | | |
| Area Expansion Plantation (Ha.) | 42.37 | 42.21 | 99.62 |
| Horticulture Mechanization (No. of equipment) | 279.00 | 97.00 | 34.77 |
| Protected Cultivation (Ha.) | 32.76 | 32.19 | 98.26 |
| Organic Farming (No. of vermibeds) | 47.00 | 47.00 | 100.00 |

| Name of the component | Target | Achievement | Achievement in *per cent* |
|---|---|---|---|
| Integrated Post Harvest Management (No. of facilities) | 7.00 | 2.00 | 28.57 |
| **ADH, Sidhi** | | | |
| Area Expansion Plantation (Ha.) | 49.43 | 4.65 | 9.41 |
| Horticulture Mechanization (No. of equipment) | 441.00 | 484.00 | 109.75 |
| Protected Cultivation (Ha.) | 0.40 | 0.40 | 100.00 |
| Garden Rejuvenation (Ha.) | 21.00 | 0.95 | 4.52 |
| Organic Farming (No. of vermibeds) | 42.00 | 42.00 | 100.00 |
| Integrated Post Harvest Management (No. of facilities) | 115.00 | 117.00 | 101.74 |
| Pollination Support through Beekeeping (No. of boxes) | 10,666.00 | 14,032.00 | 131.56 |

## Appendix-2.3.2
## (Reference: Paragraph 2.3.8.3(b), Page No. 71)
## Excess subsidy paid due to acceptance of maximum cost in place of indicative cost

**(Amount in ₹)**

| (I) Details of sanction of excess subsidy by DDH, Ratlam | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Sl. No.** | **Name** | **Father/ Husband name** | **Village/ Block** | **Work order date** | **No. of plants planted in benefitted area** | **Benefitted area (ha.)** | **Subsidy amount sactioned (@40% of ₹1.50 lakh Per Ha.** | **Subsidy amount to be calculated (@40% of ₹1.10 lakh Per Ha.** | **Excess calculated amount** | **1st installment to be paid** | **Subsidy amount paid in 1st install-ment** | **Excess paid till 1st installment** |
| **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10 (8-9)** | **11** | **12** | **13 (12-11)** |
| 1 | Krishnlal | Shantilal | Aalniya/Ratlam | 16.09.20 | 555 | 1.00 | 60,000 | 44,020 | 15,980 | 26,412 | 36,000 | 9,588 |
| 2 | Bhulibai | Pannalal | Sarwad/Ratlam | 16.09.20 | 555 | 1.00 | 60,000 | 44,020 | 15,980 | 26,412 | 36,000 | 9,588 |
| 3 | Mohan | Bagdiram | Piploodhi/Ratlam | 16.09.20 | 500 | 0.90 | 54,000 | 39,618 | 14,382 | 23,771 | 32,400 | 8,629 |
| 4 | Amrulal | Kacchru | Jethana/Piplauda | 23.09.20 | 278 | 0.50 | 30,000 | 22,010 | 7,990 | 13,206 | 18,000 | 4,794 |
| 5 | Chhotulal | Mangla ji | Birmawal/Ratlam | 16.09.20 | 278 | 0.50 | 30,000 | 22,010 | 7,990 | 13,206 | 18,000 | 4,794 |
| 6 | Pramesh | Mangla ji | Rawdiya/Ratlam | 16.09.20 | 555 | 1.00 | 60,000 | 44,020 | 15,980 | 26,412 | 36,000 | 9,588 |
| 7 | Premchand | Ranchhor | Babrikheda/Ratlam | 16.09.20 | 278 | 0.50 | 30,000 | 22,010 | 7,990 | 13,206 | 18,000 | 4,794 |
| 8 | Ramesh | Laxman | Tandhpadha/Ratlam | 16.09.20 | 278 | 0.50 | 30,000 | 22,010 | 7,990 | 13,206 | 18,000 | 4,794 |
| 9 | Prithviraj | Shukhram | Aajampur dodiya/Piplauda | 23.09.20 | 313 | 0.50 | 30,000 | 22,010 | 7,990 | 13,206 | 18,000 | 4,794 |
| 10 | Ramchandra | Ramlal | Aajampur dodiya/Piplauda | 23.09.20 | 278 | 0.50 | 30,000 | 22,010 | 7,990 | 13,206 | 18,000 | 4,794 |
| 11 | Girdhari | Natthu | Pipalkhuta/Ratlam | 16.09.20 | 278 | 0.50 | 30,000 | 22,010 | 7,990 | 13,206 | 18,000 | 4,794 |
| 12 | Shankarlal | Kanniram | Piplodhi/Ratlam | 16.09.20 | 555 | 1.00 | 60,000 | 44,020 | 15,980 | 26,412 | 36,000 | 9,588 |
| 13 | Arvind | Govindram | Kuaajhgar/Ratlam | 16.09.20 | 278 | 0.50 | 30,000 | 22,010 | 7,990 | 13,206 | 18,000 | 4,794 |
| 14 | Amit | Govindram | Kuaajhgar/Ratlam | 16.09.20 | 278 | 0.50 | 30,000 | 22,010 | 7,990 | 13,206 | 18,000 | 4,794 |
| 15 | Bharat | Rameshwar | Kuaajhgar/Ratlam | 16.10.20 | 555 | 1.00 | 60,000 | 44,020 | 15,980 | 26,412 | 36,000 | 9,588 |
| 16 | Ishwarlal | Govind | Rawdiya/Ratlam | 23.09.20 | 555 | 1.00 | 60,000 | 44,020 | 15,980 | 26,412 | 36,000 | 9,588 |
| 17 | Bankaetlal | Mohanlal | Aambha/Piplauda | 16.10.20 | 888 | 1.60 | 96,000 | 70,432 | 25,568 | 42,259 | 57,600 | 15,341 |
| 18 | Dhannalal | Keshuram | Aambha/Piplauda | 16.10.20 | 555 | 1.00 | 60,000 | 44,020 | 15,980 | 26,412 | 36,000 | 9,588 |
| 19 | Kameribai | Rama | Chhavani/Sailana | 16.10.20 | 139 | 0.25 | 15,000 | 11,005 | 3,995 | 6,603 | 9,000 | 2,397 |
| 20 | Shankarlal | Radha kishan | Jethana/Piplauda | 26.03.21 | 278 | 0.50 | 30,000 | 22,010 | 7,990 | 13,206 | 18,000 | 4,794 |
| 21 | Shantibai | Laxman | Babrikheda/Ratlam | 12.03.21 | 385 | 0.70 | 42,000 | 30,814 | 11,186 | 18,488 | 25,200 | 6,712 |

| (I) Details of sanction of excess subsidy by DDH, Ratlam | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Sl. No.** | **Name** | **Father/ Husband name** | **Village/ Block** | **Work order date** | **No. of plants planted in benefitted area** | **Benefit ted area (ha.)** | **Subsidy amount sactioned (@40% of ₹1.50 lakh Per Ha.** | **Subsidy amount to be calculated (@40% of ₹1.10 lakh Per Ha.** | **Excess calculated amount** | **1st installment to be paid** | **Subsidy amount paid in 1st install-ment** | **Excess paid till 1st installment** |
| **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10 (8-9)** | **11** | **12** | **13 (12-11)** |
| 22 | Bherilal | Shukhram | Aajampur dodiya/Piplauda | 21.03.21 | 278 | 0.50 | 30,000 | 22,010 | 7,990 | 13,206 | 18,000 | 4,794 |
| 23 | Kamlabai | Lalsingh | Pipoliyajodha/Jabra | 20.03.21 | 778 | 1.40 | 84,000 | 61,628 | 22,372 | 0 | 0 | 0 |
| 24 | Surajbai | Ramsingh Bagri | Pipoliyajodha/Jabra | 21.03.21 | 1,110 | 2.00 | 1,20,000 | 88,040 | 31,960 | 0 | 0 | 0 |
| | | | | | **Total** | **19.35** | **11,61,000** | **8,51,787** | **3,09,213** | **4,21,271** | **5,74,200** | **1,52,929** |

**(Amount in ₹)**

| (II) Details of excess sanction of subsidy by DDH, Khargone | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Sl. No.** | **Name of beneficiary** | **Village** | **Date of Work order** | **Benefited area (In ha)** | **No. of plants as per invoice** | **Subsidy amount calculated (40% of ₹3.00 lakh/ha)** | **Subsidy amount to be payable (40% of ₹1.61 lakh/ha)** | **Excess subsidy calculated** | **Ist Installment to be paid** | **Subsidy amount paid in 1st installment** | **Excess subsidy paid till 1st installment** |
| **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9 (7-8)** | **10** | **11** | **12 (11-10)** |
| 1. | Kadwa Patel | Balgaon | 10.11.20 | 1 | 3,086 | 1,20,000 | 64,345 | 55,655 | 48,259 | 90,000 | 41,741 |
| 2. | Devendra Patel | Balgaon | 10.11.20 | 1.5 | 4,629 | 1,80,000 | 96,517 | 83,483 | 72,388 | 1,35,000 | 62,612 |
| 3. | Hariram Patel | Balgaon | 14.12.20 | 0.8 | 2,470 | 96,000 | 51,476 | 44,524 | 38,607 | 72,000 | 33,393 |
| | **Total** | | | | | **3,96,000** | **2,12,338** | **1,83,662** | **1,59,254** | **2,97,000** | **1,37,746** |

**(Source: Inforamtion collected from case files/payment vouchers of beneficiaries provided by DDH, Ratlam and Khargone)**

## Appendix-2.3.3
## (Reference: Paragraph 2.3.8.3(c), Page No. 72)
## Details of payment in firms' bank accounts instead of farmers' bank account

| (I) Details of payments made for purchase of power tiller to firms' bank account | | | | | |
|---|---|---|---|---|---|
| **Sl No.** | **District** | **No. of power tiller** | **Subsidy amount (₹ in lakh)** | **Name of firm** | **Bill/Vr. details** |
| 1 | Dewas | 39 | 29.25 | Ganesh Trading Company | 51/4.7.19 |
| 2 | | 40 | 30.00 | Ganesh Trading Company | 50/4.7.19 |
| 3 | | 13 | 9.75 | Ganesh Trading Company | 70/5.8.19 |
| 4 | | 4 | 3.00 | Ganesh Trading Company | 71/7.8.19 |
| 5 | | 37 | 27.75 | Ganesh Trading Company | 78/16.8.19 |
| 6 | | 26 | 19.50 | Ganesh Trading Company | 83/21.8.19 |
| 7 | | 38 | 28.50 | Ganesh Trading Company | 84/22.8.19 |
| 8 | | 2 | 1.50 | Ganesh Trading Company | 119/28.9.19 |
| 9 | | 2 | 1.50 | Ganesh Trading Company | 120/28.9.19 |
| 10 | | 3 | 2.25 | Ganesh Trading Company | 129/28.9.19 |
| 11 | | 7 | 5.25 | Ganesh Trading Company | 176/1.11.19 |
| 12 | | 28 | 21.00 | Ganesh Trading Company | 177/1.11.19 |
| 13 | | 48 | 24.00 | J.M. Enterprises | 43/3.7.19 |
| 14 | | 5 | 2.50 | J.M. Enterprises | 72/7.8.19 |
| 15 | Mandsaur | 3 | 2.25 | Chhatisgarh Enterprises | 132/5.8.19 |
| 16 | | 4 | 3.00 | Ganesh Trading Company | 134/5.8.19 |
| 17 | | 45 | 33.75 | Ganesh Trading Company | 94/18.7.19 |
| 18 | | 1 | 0.75 | Chhatisgarh Enterprises | 68/4.7.19 |
| 19 | | 34 | 25.50 | J.M. Enterprises | 72/4.7.19 |
| 20 | | 1 | 0.75 | Ganesh Trading Company | 75/4.7.19 |
| 21 | | 61 | 45.75 | Chhatisgarh Enterprises | 76/4.7.19 |
| 22 | | 79 | 59.25 | Ganesh Trading Company | 77/4.7.19 |
| 23 | | 5 | 3.75 | Ganesh Trading Company | 87/18.7.19 |
| 24 | | 17 | 12.75 | Chhatisgarh Enterprises | 88/18.7.19 |
| 25 | | 26 | 19.50 | J.M. Enterprises | 89/18.7.19 |
| 26 | | 4 | 3.00 | Chhatisgarh Enterprises | 93/18.7.19 |
| 27 | Dindori | 4 | 2.00 | Kisan Agrotech | 62/11.6.18 |
| 28 | | 25 | 12.50 | Ganesh Trading Company | 196/1.10.18 |
| 29 | | 69 | 34.50 | Ganesh Trading Company | 197/1.10.18 |
| 30 | | 15 | 7.50 | Chhatisgarh Enterprises | 55/26.6.19 |
| 31 | | 22 | 11.00 | Ganesh Trading Company | 55/26.6.19 |
| 32 | | 15 | 7.50 | J.M. Enterprises | 55/26.6.19 |
| 33 | | 55 | 27.50 | Ganesh Trading Company | 139/7.9.19 |
| 34 | | 12 | 9.00 | Chhatisgarh Enterprises | 325/2.2.19 |
| 35 | | 20 | 15.00 | Chhatisgarh Enterprises | 384/25.3.19 |
| 36 | | 24 | 18.00 | Chhatisgarh Enterprises | 137/7.9.19 |
| 37 | | 18 | 13.50 | Ganesh Trading Company | 196/1.10.18 |
| 38 | | 5 | 3.75 | Ganesh Trading Company | 197/1.10.18 |
| 39 | | 39 | 29.25 | Ganesh Trading Company | 261/28.12.18 |
| 40 | | 5 | 3.75 | Ganesh Trading Company | 327/2.2.19 |
| 41 | | 7 | 5.25 | Ganesh Trading Company | 352/22.2.19 |
| 42 | | 50 | 37.50 | Ganesh Trading Company | 325/2.2.19 |
| 43 | | 46 | 34.50 | Ganesh Trading Company | 384/25.3.19 |
| 44 | | 19 | 14.25 | J.M. Enterprises | 324/2.2.19 |
| 45 | | 13 | 9.75 | J.M. Enterprises | 325/2.2.19 |

| (I) Details of payments made for purchase of power tiller to firms' bank account | | | | | |
|---|---|---|---|---|---|
| **Sl No.** | **District** | **No. of power tiller** | **Subsidy amount (₹ in lakh)** | **Name of firm** | **Bill/Vr. details** |
| 46 | | 3 | 2.25 | Kisan Agrotech | 63/11.6.18 |
| 47 | | 34 | 25.50 | Ganesh Trading Company | 57/26.6.19 |
| 48 | | 4 | 3.00 | Ganesh Trading Company | 137/7.9.19 |
| 49 | | 5 | 3.75 | J.M. Enterprises | 137/7.9.19 |
| 50 | Sidhi | 6 | 4.50 | J.M. Enterprises | 54/19.06.19 |
| 51 | | 14 | 10.50 | J.M. Enterprises | 55/20.06.19 |
| 52 | | 4 | 3.00 | Ganesh Trading Company | 56/20.06.19 |
| 53 | | 6 | 4.50 | Ganesh Trading Company | 57/20.06.19 |
| 54 | | 11 | 8.25 | J.M. Enterprises | 81/02.07.19 |
| 55 | | 5 | 3.75 | Ganesh Trading Company | 82/02.07.19 |
| 56 | | 7 | 5.25 | Ganesh Trading Company | 83/02.07.19 |
| 57 | | 4 | 3.00 | Ganesh Trading Company | 84/02.07.19 |
| 58 | | 12 | 9.00 | Chattisgarh Enterprises | 93/10.07.19 |
| 59 | | 6 | 4.50 | Chattisgarh Enterprises | 94/15.07.19 |
| 60 | | 7 | 5.25 | Chattisgarh Enterprises | 127/21.08.19 |
| 61 | | 1 | 0.75 | Ganesh Trading Company | 129/22.08.19 |
| 62 | | 1 | 0.75 | Ganesh Trading Company | 135/02.09.19 |
| | **Total** | **1,165** | **809.25** | | |

| (II) Details of payment made for purchase of Knapsack sprayer to firms' bank account | | | | | |
|---|---|---|---|---|---|
| **Sl. No.** | **District** | **No. of Knapsack sprayer** | **Subsidy amount (₹ in lakh)** | **Name of firm** | **Bill/Vr. details** |
| 1 | Damoh | 4 | 0.40 | Ganesh Trading Company | 43/05.07.19 |
| 2 | | 17 | 1.70 | Ganesh Trading Company | 42/05.07.19 |
| 3 | | 143 | 14.30 | Ganesh Trading Company | 35/05.03.19 |
| 4 | | 20 | 2.00 | Ganesh Trading Company | 34/05.03.19 |
| 5 | | 22 | 2.20 | Ganesh Trading Company | 85/11.03.19 |
| 6 | | 1 | 0.10 | Ganesh Trading Company | 109/11.03.19 |
| 7 | | 2 | 0.20 | Ganesh Trading Company | 130/14.03.19 |
| 8 | | 17 | 1.70 | Ganesh Trading Company | 131/14.03.19 |
| 9 | | 4 | 0.40 | Ganesh Trading Company | 179/20.03.19 |
| 10 | | 4 | 0.40 | Ganesh Trading Company | 180/20.03.19 |
| 11 | Dewas | 3 | 0.30 | J.M. Enterprises | 67/4.8.19 |
| 12 | | 86 | 8.60 | J.M. Enterprises | 82/21.8.19 |
| 13 | | 57 | 5.70 | J.M. Enterprises | 56/9.7.19 |
| 14 | | 27 | 2.70 | Chattisgarh Enterprises | 49/4.7.19 |
| 15 | | 80 | 8.00 | Chattisgarh Enterprises | 81/21.8.19 |
| 16 | | 17 | 1.70 | Chattisgarh Enterprises | 56/9.7.19 |
| 17 | | 80 | 8.00 | Ganesh Trading Company | 36/29.6.19 |
| 18 | | 59 | 5.90 | Ganesh Trading Company | 44/3.7.19 |
| 19 | | 54 | 5.40 | Ganesh Trading Company | 55/9.7.19 |
| 20 | | 1 | 0.10 | Ganesh Trading Company | 56/9.7.19 |
| 21 | | 37 | 3.70 | Ganesh Trading Company | 57/9.7.19 |
| 22 | | 20 | 2.00 | Ganesh Trading Company | 77/16.8.19 |
| 23 | | 24 | 2.40 | Ganesh Trading Company | 130/28.9.19 |
| 24 | | 34 | 3.40 | Ganesh Trading Company | 178/1.11.19 |
| 25 | | 13 | 1.30 | Ganesh Trading Company | 179/2.11.19 |
| 26 | | 79 | 7.90 | Ganesh Trading Company | 180/2.11.19 |

| (II) Details of payment made for purchase of Knapsack sprayer to firms' bank account | | | | | |
|---|---|---|---|---|---|
| **Sl. No.** | **District** | **No. of Knapsack sprayer** | **Subsidy amount (₹ in lakh)** | **Name of firm** | **Bill/Vr. details** |
| 27 | Mandsaur | 6 | 0.60 | J.M. Enterprises | 133/5.8.19 |
| 28 | | 5 | 0.50 | Ganesh Trading Company | 135/5.8.19 |
| 29 | | 34 | 3.40 | Ganesh Trading Company | 95/18.7.19 |
| 30 | | 4 | 0.40 | Ganesh Trading Company | 69/4.7.19 |
| 31 | | 2 | 0.20 | J.M. Enterprises | 70/4.7.19 |
| 32 | | 111 | 11.10 | Ganesh Trading Company | 71/4.7.19 |
| 33 | | 14 | 1.40 | Chhatisgarh Enterprises | 73/4.7.19 |
| 34 | | 3 | 0.30 | J.M. Enterprises | 74/4.7.19 |
| 35 | | 5 | 0.50 | Ganesh Trading Company | 86/18.7.19 |
| 36 | | 1 | 0.10 | Chhatisgarh Enterprises | 90/18.07.19 |
| 37 | | 3 | 0.30 | J.M. Enterprises | 91/18.7.19 |
| 38 | Dindori | 127 | 12.70 | Ganesh Trading Company | 197/1.10.18 |
| 39 | | 29 | 2.90 | Ganesh Trading Company | 325/2.2.19 |
| 40 | | 7 | 0.70 | Ganesh Trading Company | 379/15.3.19 |
| 41 | | 38 | 3.80 | Ganesh Trading Company | 384/25.3.19 |
| 42 | | 53 | 5.30 | Chhatisgarh Enterprises | 384/25.3.19 |
| 43 | | 32 | 3.20 | J.M. Enterprises | 384/25.3.19 |
| 44 | | 31 | 3.10 | Ganesh Trading Company | 56/26.6.19 |
| 45 | | 16 | 1.60 | Chhatisgarh Enterprises | 140/7.9.19 |
| 46 | | 39 | 3.90 | Ganesh Trading Company | 140/7.9.19 |
| 47 | | 35 | 3.50 | J.M. Enterprises | 140/7.9.19 |
| 48 | Sidhi | 7 | 0.70 | Siddhi Agro Industries | 402/28.03.19 |
| 49 | | 67 | 6.70 | Siddhi Agro Industries | 60/26.06.19 |
| 50 | | 24 | 2.40 | Siddhi Agro Industries | 61/26.06.19 |
| **Total** | | **1,598** | **159.80** | | |
| **Grad Total** | | **2,763** | **969.05** | | |

**(Source: Information collected from payment vouchers provided by the ADH/DDH of the selected districts)**

## Appendix-2.3.4
## (Reference: Paragraph 2.3.8.4(a), Page No. 74)
## Expenditure without testing/certification of purchased power tiller machine

| Sl. No. | ADH/DDH of Districts | Brand Name | Model No. | Supplier firm | No. of benefeciaries | Subsidy (in ₹) |
|---|---|---|---|---|---|---|
| 1 | Damoh | Kishan Kraft | KK-IC-405D | Ganesh Trading Company | 9 | 6,75,000 |
| 2 | | Krishi Craft | KC-RT-10DE | | 1 | 75,000 |
| 3 | | | | | 35 | 26,25,000 |
| 4 | | | KC-PW-7PE | J M Enterprises | 19 | 9,50,000 |
| 5 | | Not mentioned | HM1050G | Raja Enterprises | 1 | 50,000 |
| 6 | Dewas | Krishi Craft | KC-RT-10DE | Ganesh Trading Company | 40 | 30,00,000 |
| 7 | | | KC-PW-7PE | J M Enterprises | 13 | 6,50,000 |
| 8 | Dindori | Kishan Kraft | KK-IC-207P | Chhatisgarh Enterprises | 14 | 7,00,000 |
| 9 | | | | J M Enterprises | 6 | 3,00,000 |
| 10 | | | KK-IC-405D | Ganesh Trading Company | 34 | 25,50,000 |
| 11 | | Not mentioned | Not mentioned | R S Agro | 16 | 12,00,000 |
| 12 | Khargone | Krishi Craft | KC-RT-10DE | Ganesh Trading Company | 22 | 16,50,000 |
| 13 | | | | Chhatisgarh Enterprises | 1 | 75,000 |
| 14 | | Not mentioned | Not mentioned | Chhatisgarh Enterprises | 16 | 8,00,000 |
| 15 | | STIHL | MH710 | Maa Narmada Krishi Sewa | 1 | 50,000 |
| 16 | | Not mentioned | W170F | R S Agro | 3 | 1,50,000 |
| 17 | | Kishan Kraft | KK-IC-405D | Ganesh Trading Company | 6 | 4,50,000 |
| 18 | Mandsaur | Kishan Kraft | KK-IC-405D | Ganesh Trading Company | 4 | 3,00,000 |
| 19 | | Krishi Craft | KC-RT-10DE | J M Enterprises | 26 | 19,50,000 |
| 20 | | | | Chhatisgarh Enterprises | 20 | 15,00,000 |
| 21 | Sidhi | Krishi Craft | KC-RT-10DE | Ganesh Trading Company | 39 | 29,25,000 |
| 22 | | | | Chhatisgarh Enterprises | 1 | 75,000 |
| 23 | | | KC-PW-7PE | Ganesh Trading Company | 1 | 50,000 |
| 24 | | | | J M Enterprises | 10 | 5,00,000 |
| **Grand Total** | | | | | **338** | **2,32,50,000** |

## Appendix-2.3.5
## (Reference: Paragraph 2.3.8.4(a), Page No. 74)
## Expenditure without testing/certification of purchased Knapsack power sprayer

| Sl. No. | ADH/DDH of Districts | Brand Name | Model No | Supplier firm | No. of benefeciaries | Subsidy (in ₹) |
|---|---|---|---|---|---|---|
| 1 | Damoh | Not mentioned | Not mentioned | Ganesh Trading Company | 20 | 2,00,000 |
| 2 | Dewas | Not mentioned | KC-767 | Ganesh Trading Company | 17 | 1,70,000 |
| 3 | Dindori | Not mentioned | Not mentioned | Ganesh Trading Company | 20 | 2,00,000 |
| 4 | Khargone | Not mentioned | Not mentioned | Maa Narmada Krishi Sewa | 11 | 1,10,000 |
| 5 | Mandsaur | Not mentioned | FB-708 | Ganesh Trading Company | 20 | 2,00,000 |
| 6 | Ratlam | Not mentioned | Not mentioned | Chhatisgarh Enterprises, | 5 | 50,000 |
| 7 | | Not mentioned | Not mentioned | Ganesh Trading Company | 13 | 1,30,000 |
| 8 | | Not mentioned | Not mentioned | J.M Enterprises | 2 | 20,000 |
| 9 | Sidhi | Not mentioned | Not mentioned | Siddhi Agro Industries | 7 | 70,000 |
| 10 | | Not mentioned | KC-767 | J.M Enterprises | 3 | 30,000 |
| | **Total** | | | | **118** | **11,80,000** |

**(Source: Collected from case files of beneficiaries provided by the ADH/DDH of the selected districts)**

## Appendix-2.3.6
## (Reference: Paragraph 2.3.8.4(b), Page No. 75)
## Statement showing cases wherein physical verification of works done before issue of work order or 1st and 2nd physical verification done on the same day

**(I) Details of cases of Protected Cultivation componenet wherein date of invoice was prior to the date of work order and physical verification of the work was also done before the issue of work order**

| Sl. No. | Name of farmer | Village | Block/ District | Area (Sq Mt) | Subsidy Amount (₹) | Date of Work order | Paid by beneficiay to Firm | Agreement date | Invoice date | Insurance date | Physical verification | | Bill/Voucher No/Date |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | 1st | 2nd | |
| 1 | Sachin Yadav | Borava | Kasrawad/ Khargone | 4,000 | 14,20,000 | 22.03.19 | 07.03.19 | 27.03.19 | 14.03.19 | 25.03.19 | 19.03.19 | 24.06.19 | 72/26.06.19 |
| 2 | Damyanti Yadav | Borava | Kasrawad/ Khargone | 4,000 | 14,20,000 | 22.03.19 | 06.03.19 | 27.03.19 | 14.03.19 | 25.03.19 | 19.03.19 | 24.06.19 | 72/26.06.19 |
| 3 | Gabu Patidar | Savda | Kasrawad/ Khargone | 2,000 | 7,10,000 | 22.03.19 | 17.03.18 | 06.08.18 | 06.08.18 | 28.08.18 | 12.03.19 | 24.06.19 | 72/26.06.19 |
| 4 | Bhuvaniram Mukati | Kakariyav | Kasrawad/ Khargone | 4,000 | 14,20,000 | 18.03.19 | 17.03.18 | 22.08.18 | 14.08.18 | 24.08.18 | Not available | 11.03.19 | 605/19.3.19 |
| 5 | Ritesh Patidar | Gaonsan | Khargone | 4,000 | 14,20,000 | 22.03.19 | 21.03.18 | 01.06.18 | 14.08.18 | 04.09.18 | 23.03.19 | 23.03.19 | 72/26.06.19 |
| | **Total** | | | | **63,90,000** | | | | | | | | |

**(II) Details of cases of Protected Cultivation component wherein 1st and 2nd physical verification of the works done on the same day or with interval of one to two days**

| Sl. No. | Name of farmer | Village | Block/District | Area (Sq Mt) | Subsidy amount (₹) | Date of work order | Type of structure | Invoice date | Physical verification | | Bill/Voucher No. and Date |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | 1st | 2nd | |
| 1 | Ramlal Meghwal | Kachariya | Malhargarh/ Mandsaur | 2,000 | 7,10,000 | 10.10.2018 | Shadenet house | 03.01.19 | 15.02.19 | 15.02.19 | 438/22.02.19 |
| 2 | Padama Maru | Jamalpura | Mandsaur/ Mandsaur | 4,000 | 16,88,000 | 22.12.2018 | Green house | 21.09.18 | 30.12.18 | 30.12.18 | 345/01.01.19 |
| 3 | Ummedram Patidar | Lalkheda | Mandsaur/ Mandsaur | 2,080 | 14,56,000 | 13.12.2018 | Fan/pad | 15.01.19 | 11.03.19 | 11.03.19 | 462/12.03.19 |

| (II) Details of cases of Protected Cultivation component wherein 1st and 2nd physical verification of the works done on the same day or with interval of one to two days | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Sl. No.** | **Name of farmer** | **Village** | **Block/District** | **Area (Sq Mt)** | **Subsidy amount (₹)** | **Date of work order** | **Type of structure** | **Invoice date** | **Physical verification** | | **Bill/Voucher No. and Date** |
| | | | | | | | | | **1st** | **2nd** | |
| 4 | Hariram Malviya | Shivpurmundla | Bagli/ Dewas | 4,000 | 14,20,000 | 22.12.2018 | Shadenet house | 28.12.18 | 28.12.18 | 28.12.18 | 258/20.03.19 |
| 5 | Vishram Mandloi | Nimanpura | Bagli/ Dewas | 4,000 | 14,20,000 | 23.01.2019 | Shadenet house | 11.02.19 | 09.02.19 | 09.02.19 | 230/24.12.19 |
| 6 | Gopilal Patidar | Uparwada | Piploda/ Ratlam | 2,080 | 14,56,000 | 22.10.2018 | Fan/pad | 15.01.19 | 03.03.19 | 03.03.19 | 614/12.03.19 |
| 7 | Vinod Patidar | Kushalgarh | Piploda/ Ratlam | 4,000 | 16,88,000 | 16.03.2018 | Green house | 24.04.18 | 17.07.18 | 17.07.18 | 207/20.08.18 |
| 8 | Kanhaiya Lal Malviya | Lunaheda | Malhargarh/ Mandsaur | 2,000 | 7,10,000 | 09.10.2018 | Shadenet house | 06.12.18 | 25.12.18 | 26.12.18 | 331/29.12.18 |
| 9 | Bhavari Bai | Lunaheda | Malhargarh/ Mandsaur | 4,000 | 14,20,000 | 06.10.2018 | Shadenet house | 06.12.18 | 25.12.18 | 27.12.18 | 331/29.12.18 |
| 10 | Amarsingh Bhati | Changri | Malhargarh/ Mandsaur | 2,000 | 7,10,000 | 10.10.2018 | Shadenet house | 20.12.18 | 25.12.18 | 27.12.18 | 332/29.12.18 |
| 11 | Champalal Solanki | Chandvasa | Malhargarh/ Mandsaur | 2,000 | 7,10,000 | 12.10.2018 | Shadenet house | 20.12.18 | 25.12.18 | 27.12.18 | 332/29.12.18 |
| 12 | Ashok Khatik | Barkheda virpuriya | Malhargarh/ Mandsaur | 2,000 | 7,10,000 | 03.11.2018 | Shadenet house | 29.12.18 | 29.01.19 | 31.01.19 | 421/12.02.19 |
| 13 | Puskar Malviya | Lunaheda | Malhargarh/ Mandsaur | 1,925 | 6,83,375 | 09.10.2018 | Shadenet house | 20.12.18 | 25.12.18 | 26.12.18 | 331/29.12.18 |
| | **Total** | | | | **1,47,81,375** | | | | | | |
| | **Grand Total** | | | | **2,11,71,375** | | | | | | |

**(Source: Information collected from case files of beneficiaries provided by the ADH/DDH of the selected districts)**

**Appendix-2.3.7**

**(Reference: Paragraph 2.3.8.4(c), Page No. 76)**

**Statement showing irregularity in physical verification of works done under protected cultivation component (Veg/Flower cultivation in shade net/poly house)**

**Details of works wherein physical verification of works done before issue of work order**

| Sl. No. | Name of farmer | Name of Father/husband | Village/ Block | District | Date of work order | Date of Physical verification | Subsidy paid (in ₹) |
|---|---|---|---|---|---|---|---|
| 1 | Govindram Patidar | Keshavlal | Titri / Ratlam | Ratlam | 27.8.18 | 04.8.18 | 2,10,000 |
| 2 | Ramesh Sisodiya | Balmukund Sisodiya | Mangrol / Ratlam | Ratlam | 07.8.18 | 30.7.18 | 8,52,000 |

**Details of works whrein farmers paid their share in cash instead of RTGS/NEFT mode and date of physical verification/photographs of works was not found in case files**

| Sl. No. | Name of farmer | Name of Father/husband | Village / Block | District | Date of work order | Date of Physical verification | Cash receipt no. & date | Name of firm | Subsidy paid (in ₹) |
|---|---|---|---|---|---|---|---|---|---|
| 1 | Sachin Yadav | Subhash Yadav | Bauraon/ Kasrawad | Khargone | 10.03.20 | Not mentioned | 205/20.03.20 | Kishan Agrotech | 2,80,000 |
| 2 | Damyanti Yadav | Subhash Chandra Yadav | Bauraon / Kasrawad | Khargone | 10.03.20 | Not mentioned | 203/20.03.20 | Kishan Agrotech | 2,80,000 |
| 3 | Banshingh Bhilala | Dyan shingh | Bajitpura / Kasrawad | Khargone | 10.03.20 | Not mentioned | 258/18.12.18 | Kishan Agrotech | 1,40,000 |

**Details of cases wherein date of invoices of purchased material was prior to the date of issue of work order**

| Sl. No. | Name of farmer | Name of Father/husband | Village / Block | District | Date of work order | Date of invoice | Subsidy paid (in ₹) |
|---|---|---|---|---|---|---|---|
| 1 | Ashish Chaudhary | Jagdish chaudhry | Nandlai/ Ratlam | Ratlam | 07.8.18 | 10.6.17, 11.6.17, 19.6.17, 15.6.17, 18.6.17, 09.6.17,01.6.17 | 4,26,000 |
| 2 | Usman Gani | Hussain | Sailana / Sailana | Ratlam | 07.8.18 | 05.5.18, 10.5.18, 03.5.18, 05.5.18 13.5.18, 15.5.18, 17.5.18, 11.5.18 | 4,26,000 |
| 3 | Sardar Jamre | Kashiram | Gadaghat / Gaugawaon | Khargone | 27.2.19 | 15.12.18 | 2,80,000 |
| 4 | Baliram Jamre | Kashiram Jamre | Saulna / Gaugawaon | Khargone | 27.2.19 | 15.12.18 | 2,80,000 |
| 5 | Parmila Bai Bhilala | Mohan Singh | Silotiya/ Gaugawaon | Khargone | 27.2.19 | 15.12.18 | 2,80,000 |
| **Total** | | | | | | | **34,54,000** |

**(Source: Information collected from case files of beneficiaries provided by the ADH/DDH of the selected districts)**

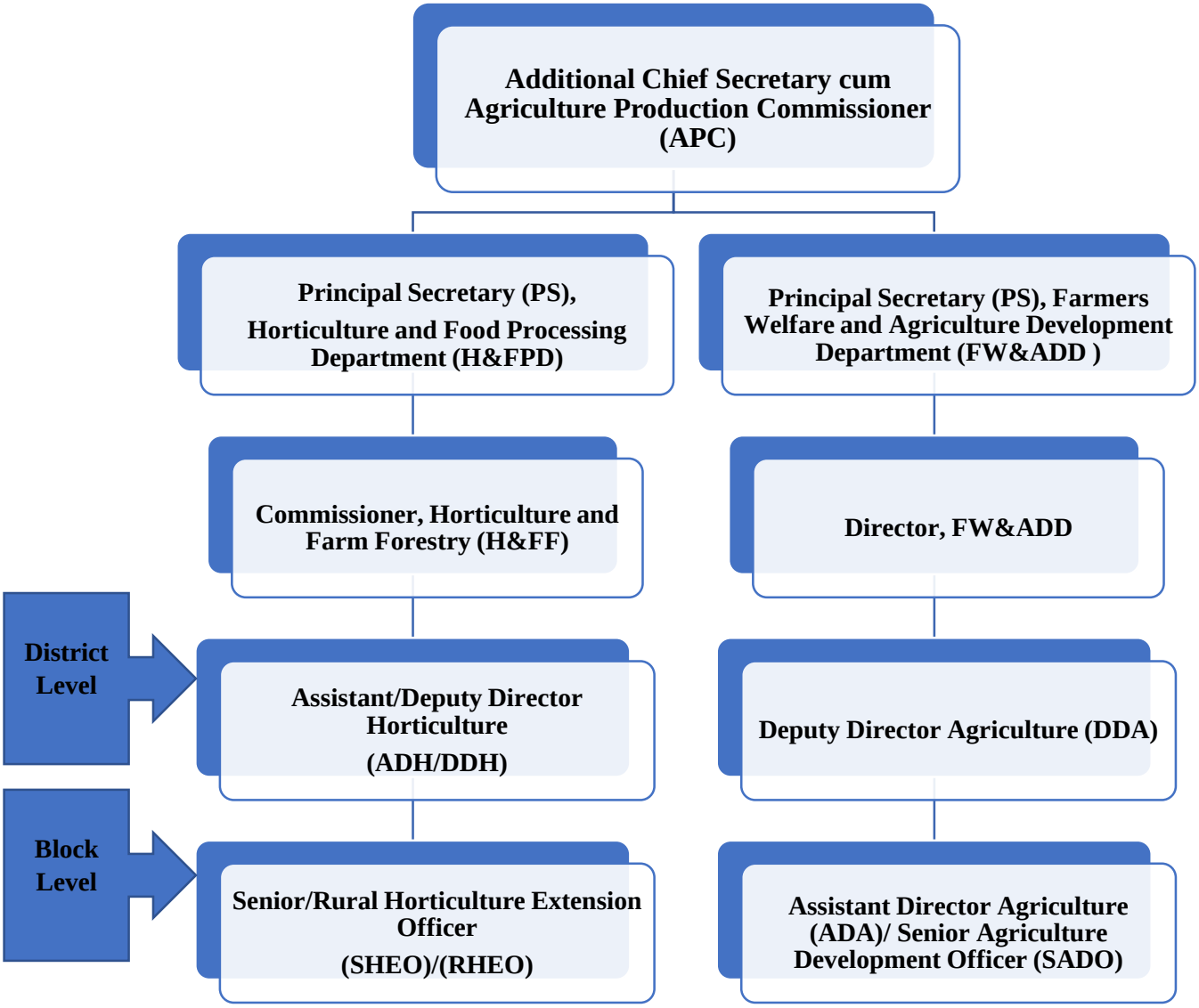
**Appendix-2.3.8**
**(Reference: Paragraph 2.3.8.4(e), Page No. 78)**
**Statement showing details of cases wherein as per joint inspection report works were completed before issue of work order**

| Sl. No. | Name of Firm | Work completion as per Joint Inspection Report | Date of work order | Sanctioned | | 1st installment released | | 2nd installment released | | Total subsidy Paid (₹ in lakh) |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | Capacity (MT) | Subsidy (₹ in lakh) | Amount (₹ in lakh) | Bill No. & date | Amount (₹ in lakh) | Bill No. & date | |
| 1. | M/s Rein Enterprises, Tikamgarh | 24.09.18 | 15.02.19 | 110 | 38.50 | 19.25 | 625/14.03.19 | 19.25 | 569/30.12.19 | 38.50 |
| 2. | M/s Raj Cold Care, Ratlam | 01.04.17 | 31.03.18 | 140 | 42.00 | 19.60 | 161/11.07.18 | 19.60 | 571/30.12.19 | 39.20 |
| 3 | M/s Khushi Dairy & Fruits, Rajgarh | 06.11.17 | 31.03.18 | 75 | 26.25 | 13.13 | 659/11.07.18 | 7.54 | 570/30.12.19 | 20.67 |
| **Total** | | | | | | | | | | **98.37** |

**(Source: Information collected from case files/payment vouchers of beneficiaries provided by the Mission Director, SHM)**

**Appendix-2.4.1**
**(Reference: Paragraph 2.4.1, Page No. 85)**

**Organisational Set-up**



## Appendix- 2.4.2
## (Reference: Paragraph 2.4.6.2, Page No. 92)
## Statement showing supply of drip system by procuring PVC pipe from unregistered firm

**(Amount in ₹)**

| Sl. No | Name of district | No. of Drip system supplied | Length of PVC Pipe (in meter) | Cost of PVC pipe @ ₹65 per meter |
|---|---|---|---|---|
| 1 | Bhopal | 52 | 6,480 | 4,21,200 |
| 2 | Harda | 29 | 2,982 | 1,93,830 |
| 3 | Khandwa | 18 | 3,366 | 2,18,790 |
| 4 | Rajgarh | 13 | 1,170 | 76,050 |
| 5 | Raisen | 32 | 3,564 | 2,31,660 |
| 6 | Sehore | 81 | 9,396 | 6,10,740 |
| **Total** | | **225** | **26,958** | **17,52,270** |

## Appendix- 2.4.3
## (Reference: Paragraph 2.4.6.3, Page No. 93)
## Statement showing releasing of excess financial assistance to farmers

**(Amount in ₹)**

| District | Application no. | Name of farmer | MI system for which subsidy was released | Percentage of subsidy(including top-up) released to farmer | Cost of MI system as per GoI guideline | Cost of MI system as per BOQ | Amount of Subsidy as per the cost of guideline | Amount of Subsidy as per the cost of BOQ | Amount of subsidy actually released | Amount of Subsidy released in excess (10-9 or 8 whichever is less) |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| **Name of the Department: Horticulture and Food Processing Department** | | | | | | | | | | |
| Bhopal | MPH/2017/3/1311794 | Ram Ratan Gurjar | Drip | 55 | 2,13,400 | 1,93,499 | 1,17,370 | 1,06,424 | 1,17,370 | 10,946 |
| | MPH/2017/3/1311939 | Premsingh | Drip | 55 | 2,13,400 | 1,93,499 | 1,17,370 | 1,06,424 | 1,17,370 | 10,946 |
| | MPH/2017/3/1313152 | Malkhan | Drip | 55 | 2,13,400 | 1,93,499 | 1,17,370 | 1,06,424 | 1,17,370 | 10,946 |
| | MPH/2017/3/1313567 | LaxmiMeena | Drip | 55 | 2,13,400 | 1,93,499 | 1,17,370 | 1,06,424 | 1,17,370 | 10,946 |
| | MPH/2017/3/1313762 | RekhaSahu | Drip | 60 | 1,72,935 | 1,65,450 | 1,03,761 | 99,270 | 1,03,761 | 4,491 |
| | MPH/2017/3/1317068 | Arati Lodi | Drip | 60 | 1,12,237 | 1,04,181 | 67,342 | 62,509 | 67,342 | 4,833 |
| | MPH/2017/3/1317176 | Chhote Ram | Drip | 65 | 1,12,237 | 1,04,181 | 72,954 | 67,718 | 72,954 | 5,236 |
| | MPH/2018/1/1499460 | Jagannath Singh | Mini sprinkler | 60 | 85,212 | 84,257 | 51,127 | 50,554 | 51,127 | 573 |
| | MPH/2018/1/1500470 | Mangilal | Mini sprinkler | 60 | 85,212 | 84,257 | 51,127 | 50,554 | 51,127 | 573 |
| | MPH/2018/2/1502239 | Daulat Singh | Mini sprinkler | 60 | 85,212 | 84,257 | 51,127 | 50,554 | 51,127 | 573 |
| | MPH/2018/2/1502324 | Kamal Singh | Mini sprinkler | 60 | 85,212 | 84,257 | 51,127 | 50,554 | 51,127 | 573 |
| | MPH/2017/2/1288797 | Jitendra Singh | Mini sprinkler | 55 | 85,212 | 84,257 | 46,866 | 46,341 | 46,867 | 526 |
| | MPH/2018/2/1508206 | Dileep Kumar | Mini sprinkler | 60 | 85,212 | 84,257 | 51,127 | 50,554 | 51,127 | 573 |
| | MPH/2017/6/1370373 | Sunitabai | Mini sprinkler | 65 | 85,212 | 84,257 | 55,388 | 54,767 | 55,388 | 621 |
| | MPH/2017/3/1313392 | Inder Singh | Drip | 55 | 1,62,818 | 1,62,220 | 89,550 | 89,221 | 89,550 | 329 |
| | MPH/2017/3/1316191 | Shanti bai | Drip | 60 | 91,621 | 90,702 | 54,973 | 54,421 | 54,973 | 552 |
| | MPH/2018/2/1501826 | Rambabu Sharma | Mini sprinkler | 60 | 85,212 | 84,257 | 51,127 | 50,554 | 51,127 | 573 |
| | MPH/2018/2/1502303 | Parvatsingh | Mini sprinkler | 60 | 1,37,573 | 84,257 | 82,544 | 50,554 | 82,544 | 31,990 |
| | MPH/2018/2/1502705 | Karan singh | Mini sprinkler | 60 | 70,596 | 44,050 | 42,358 | 26,430 | 42,358 | 15,928 |
| | MPH/2018/2/1508216 | RramPrasad | Mini sprinkler | 60 | 85,212 | 84,257 | 51,127 | 50,554 | 51,127 | 573 |
| | MPH/2017/7/1387735 | AmarVishwkarma | Mini sprinkler | 55 | 85,212 | 84,257 | 46,867 | 46,341 | 46,867 | 526 |

| District | Application no. | Name of farmer | MI system for which subsidy was released | Percentage of subsidy(including top-up) released to farmer | Cost of MI system as per GoI guideline | Cost of MI system as per BOQ | Amount of Subsidy as per the cost of guideline | Amount of Subsidy as per the cost of BOQ | Amount of subsidy actually released | Amount of Subsidy released in excess (10-9 or 8 whichever is less) |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| **Name of the Department: Horticulture and Food Processing Department** | | | | | | | | | | |
| | MPH/2017/12/1460175 | BbabluMeena | Mini sprinkler | 55 | 85,212 | 84,257 | 46,867 | 46,341 | 46,867 | 526 |
| | MPH/2018/1/1489083 | Dhanveer Singh | Mini sprinkler | 60 | 85,212 | 84,257 | 51,127 | 50,554 | 51,127 | 573 |
| | MPH/2018/3/1512857 | Parvat Singh | Mini sprinkler | 55 | 85,212 | 84,257 | 46,867 | 46,341 | 46,867 | 526 |
| | MPH/2018/3/1512973 | SodanSinghDangi | Mini sprinkler | 55 | 85,212 | 84,257 | 46,867 | 46,341 | 46,867 | 526 |
| | MPH/2018/2/1502487 | Ram Chandra Kushwah | Drip | 45 | 1,12,237 | 1,02,249 | 50,507 | 46,012 | 50,507 | 4,495 |
| | MPH/2017/6/1356318 | Bhagwan Das | Drip | 55 | 81,312 | 79,949 | 44,721 | 43,972 | 44,722 | 750 |
| | MPH/2019/1/1594619 | Ram Gopal Mewada | Drip | 55 | 81,312 | 79,905 | 44,721 | 43,948 | 44,722 | 774 |
| | MPH/2019/10/1654321 | SunilBatham | Mini sprinkler | 55 | 85,527 | 82,624 | 47,040 | 45,443 | 47,040 | 1,597 |
| | MPH/2019/1/1591037 | Pritam Singh | Mini sprinkler | 55 | 85,212 | 84,257 | 46,867 | 46,341 | 46,867 | 526 |
| | MPH/2019/7/1629751 | Suneel Kumar | Mini sprinkler | 55 | 94,028 | 89,031 | 51,715 | 48,967 | 51,715 | 2,748 |
| | MPH/2019/2/1604516 | DurgaPrasad | Mini sprinkler | 45 | 1,45,053 | 1,31,672 | 65,274 | 59,252 | 65,274 | 6,022 |
| Damoh | MPH/2017/3/1317853 | Rammu Patel | Drip | 60 | 50,388 | 96,566 | 30,233 | 57,940 | 67,342 | 37,109 |
| | MPH/2017/11/1444507 | Bodhan Singh | Sprinkler | 65 | 21,901 | 15,801 | 14,236 | 10,271 | 14,236 | 3,965 |
| | MPH/2017/11/1453973 | Gopal Patel | Sprinkler | 60 | 21,901 | 15,801 | 13,141 | 9,481 | 13,141 | 3,660 |
| | MPH/2018/10/1577359 | Kunji Aadivasi | Sprinkler | 65 | 19,542 | 19,403 | 12,702 | 12,612 | 12,702 | 90 |
| | MPH/2018/10/1574247 | Suresh Kumar Kurmi | Sprinkler | 60 | 19,542 | 19,403 | 11,725 | 11,642 | 11,725 | 83 |
| | MPH/2018/10/1574345 | RajendraSingh Lodhi | Sprinkler | 60 | 19,542 | 19,403 | 11,725 | 11,642 | 11,725 | 83 |
| | MPH/2017/7/1391135 | Bharat singh | Sprinkler | 60 | 19,542 | 19,403 | 11,725 | 11,642 | 11,725 | 83 |
| Dhar | MPH/2016/8/1130761 | KailashBhayal | Drip | 60 | 1,01,929 | 90,000 | 61,157 | 54,000 | 61,157 | 7,157 |
| | MPH/2017/12/1467298 | Mohan Chouhan | Drip | 65 | 1,62,818 | 1,47,939 | 1,05,832 | 96,160 | 1,05,832 | 9,672 |
| | MPH/2018/11/1577897 | Jitendra | Drip | 55 | 2,13,400 | 2,04,109 | 1,17,370 | 1,12,260 | 1,17,370 | 5,110 |
| | MPH/2018/10/1566777 | Ishwar | Mini sprinkler | 55 | 1,00,172 | 95,874 | 55,095 | 52,731 | 55,094 | 2,363 |
| | MPH/2018/5/1520959 | Radhyeshyam | Drip | 55 | 1,72,935 | 1,24,206 | 95,114 | 68,313 | 95,114 | 26,801 |
| | MPH/2018/1/1495152 | Nandram Jat | Mini sprinkler | 45 | 2,42,982 | 2,19,531 | 1,09,342 | 98,789 | 1,09,342 | 10,553 |
| Gwalior | MPH/2017/8/1424421 | BalasibaiGurjar | Drip | 55 | 4,13,234 | 3,67,860 | 2,27,279 | 2,02,323 | 2,27,279 | 24,956 |

| District | Application no. | Name of farmer | MI system for which subsidy was released | Percentage of subsidy(including top-up) released to farmer | Cost of MI system as per GoI guideline | Cost of MI system as per BOQ | Amount of Subsidy as per the cost of guideline | Amount of Subsidy as per the cost of BOQ | Amount of subsidy actually released | Amount of Subsidy released in excess (10-9 or 8 whichever is less) |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| **Name of the Department: Horticulture and Food Processing Department** | | | | | | | | | | |
| | MPH/2016/9/1191871 | Jandelsingh | Drip | 60 | 50,388 | 43,294 | 30,233 | 25,976 | 30,233 | 4,257 |
| | MPH/2016/9/1173723 | Ram singh | Drip | 60 | 60,696 | 51,199 | 36,418 | 30,719 | 36,418 | 5,699 |
| Ratlam | MPH/2017/10/1441194 | RadheShyam Mali | Mini sprinkler | 60 | 85,212 | 82,661 | 51,127 | 49,597 | 51,127 | 1,530 |
| | MPH/2017/8/1426078 | EshwarLal | Mini sprinkler | 60 | 85,212 | 78,804 | 51,127 | 47,282 | 51,127 | 3,845 |
| | MPH/2017/10/1441728 | BhagatRamDhakad | Mini sprinkler | 60 | 85,212 | 82,661 | 51,127 | 49,597 | 51,127 | 1,530 |
| | MPH/2017/8/1424209 | ManoharlalPatidar | Mini sprinkler | 60 | 85,212 | 81,727 | 51,127 | 49,036 | 51,127 | 2,091 |
| | MPH/2017/8/1424430 | BalaramPatidar | Mini sprinkler | 55 | 85,212 | 81,878 | 46,867 | 45,033 | 46,867 | 1,834 |
| | MPH/2017/7/1386827 | RadheShyamPatidar | Mini sprinkler | 55 | 85,212 | 81,878 | 46,867 | 45,033 | 46,867 | 1,834 |
| | MPH/2018/11/1582147 | NandlalPatidar | Mini sprinkler | 55 | 85,212 | 78,703 | 46,867 | 43,287 | 46,867 | 3,580 |
| | MPH/2019/9/1643834 | Ashok Patidar | Drip | 55 | 1,12,237 | 1,03,973 | 61,730 | 57,185 | 61,730 | 4,545 |
| | MPH/2019/12/1663888 | KamleshPatidar | Drip | 55 | 71,004 | 67,160 | 39,052 | 36,938 | 39,052 | 2,114 |
| | MPH/2018/8/1554914 | GovindSinghDodiya | Drip | 45 | 1,22,353 | 1,19,802 | 55,059 | 53,911 | 55,059 | 1,148 |
| | MPH/2019/9/1638181 | BadrilalPatidar | Mini sprinkler | 45 | 1,60,013 | 1,56,870 | 72,006 | 70,592 | 72,006 | 1,414 |
| | MPH/2019/8/1635400 | Jagdish Chandra Patidar | Mini sprinkler | 55 | 85,212 | 77,430 | 46,867 | 42,586 | 46,867 | 4,281 |
| | MPH/2019/7/1630204 | Ram KuwarPanwar | Mini sprinkler | 55 | 85,212 | 80,864 | 46,867 | 44,475 | 46,867 | 2,392 |
| | MPH/2020/1/1671028 | Ambaram | Mini sprinkler | 55 | 85,212 | 80,470 | 46,867 | 44,259 | 46,867 | 2,608 |
| | MPH/2020/1/1670000 | BadrilalDhakad | Mini sprinkler | 55 | 70,596 | 69,872 | 38,828 | 38,430 | 38,828 | 398 |
| | MPH/2019/10/1651396 | VinodKumarPatidar | Mini sprinkler | 55 | 85,212 | 75,916 | 46,867 | 41,754 | 46,867 | 5,113 |

| District | Application no. | Name of farmer | MI system for which subsidy was released | Percentage of subsidy(including top-up) released to farmer | Cost of MI system as per GoI guideline | Cost of MI system as per BOQ | Amount of Subsidy as per the cost of guideline | Amount of Subsidy as per the cost of BOQ | Amount of subsidy actually released | Amount of Subsidy released in excess (10-9 or 8 whichever is less) |
|---|---|---|---|---|---|---|---|---|---|---|
| **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** |
| **Name of the Department: Farmer Welfare and Agriculture Development Department** | | | | | | | | | | |
| Bhopal | AG/2017/39487 | Mishrilal | Sprinkler | 55 | 21,901 | 21,186 | 12,046 | 11,652 | 12,046 | 394 |
| | AG/2017/83210 | Santosh Gaur | Sprinkler | 45 | 21,901 | 21,186 | 9,855 | 9,534 | 9,855 | 321 |
| | AG/2017/88483 | Balram | Sprinkler | 45 | 21,901 | 21,186 | 9,855 | 9,534 | 9,855 | 321 |
| | AG/2017/25470 | Prem Narayan | Sprinkler | 45 | 21,901 | 21,186 | 9,855 | 9,534 | 9,855 | 321 |
| | AG/2017/86012 | Vinod Kumar | Sprinkler | 45 | 21,901 | 21,509 | 9,855 | 9,679 | 9,855 | 176 |
| Damoh | AG/2017/87512 | KhillanurfKhillu | Sprinkler | 45 | 19,542 | 19,143 | 8,794 | 8,614 | 8,794 | 180 |
| | AG/2017/37340 | Suraj Prasad Dubey | Sprinkler | 55 | 19,542 | 19,143 | 10,748 | 10,529 | 10,748 | 219 |
| | AG/2017/39749 | VikramSingh Ghosi | Sprinkler | 55 | 19,542 | 18,953 | 10,748 | 10,424 | 10,748 | 324 |
| | AG/2017/40631 | Govind Singh Thakur | Sprinkler | 55 | 19,542 | 18,953 | 10,748 | 10,424 | 10,748 | 324 |
| | AG/2017/72050 | SunitaRaniRajgound | Sprinkler | 55 | 19,542 | 18,953 | 10,748 | 10,424 | 10,748 | 324 |
| | AG/2017/18671 | None SinghLodhi | Sprinkler | 45 | 19,542 | 13,004 | 8,794 | 5,852 | 6,905 | 1,053 |
| Dhar | AG/2017/28742 | Brajmohan Vishkarma | Sprinkler | 45 | 21,901 | 19,492 | 9,855 | 8,771 | 9,855 | 1,084 |
| | AG/2017/35247 | Bharat Singh | Drip | 55 | 1,12,237 | 88,785 | 61,730 | 48,832 | 52,722 | 3,890 |
| | AG/2017/75820 | Ramlal | Sprinkler | 45 | 21,901 | 20,140 | 9,855 | 9,063 | 9,855 | 792 |
| | AG/2017/51363 | RukhmaBaiPanwar | Sprinkler | 55 | 21,901 | 19,492 | 12,046 | 10,721 | 12,046 | 1,325 |
| | AG/2017/64190 | Vikram | Sprinkler | 55 | 21,901 | 19,492 | 12,046 | 10,721 | 12,046 | 1,325 |
| | AG/2017/62253 | Manchharam | Sprinkler | 55 | 21,901 | 19,492 | 12,046 | 10,721 | 12,046 | 1,325 |
| | AG/2017/105416 | Kailash | Sprinkler | 55 | 21,901 | 20,140 | 12,046 | 11,077 | 12,046 | 969 |
| | AG/2017/75748 | BadrilalPatidar | Sprinkler | 45 | 21,901 | 20,140 | 9,855 | 9,063 | 9,855 | 792 |
| Ratlam | AG/2018/262651 | Jawaharlal Patidar | Drip | 55 | 80,599 | 76,396 | 44,329 | 42,018 | 44,329 | 2,311 |
| | AG/2019/433529 | Tammalal | Drip | 55 | 50,388 | 44,621 | 27,713 | 24,542 | 27,486 | 2,944 |
| | AG/2019/426491 | Bahadur Singh | Drip | 45 | 50,388 | 44,621 | 22,675 | 20,079 | 22,489 | 2,410 |
| **Total** | | | | | | | | | | **3,36,912** |

## Appendix- 2.4.4
## (Reference: Paragraph 2.4.6.5, Page No. 94)
## Statement showing the cases where beneficiaries name not found in *Khasra*

**(Amount in ₹)**

| Sl. No. | Department | District | Application no. | Name of farmer | Financial assistance released for MI system | Total Possessed land by farmer (in Ha) | Crop area applied for MI system (in Ha) | Cost of MI system as per GoI guideline | Amount of Subsidy as per GoI guideline | Amount of Subsidy to be released to farmer | Amount of subsidy released in excess |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** |
| 1 | Horticulture and Food Processing Department (HFPD) | Bhopal | MPH/2016/8/1130776 | Leelabai | Drip | 19.52 | 1.00 | 1,00,000 | 45,000 | 0 | 45,000 |
| 2 | | | MPH/2017/2/1282515 | Shoba Ram | Sprinkler | 1.445 | 3 | 36,822 | 16,570 | 0 | 16,570 |
| 3 | | | MPH/2017/2/1286592 | Phul Singh | Sprinkler | 1.436 | 1 | 19,600 | 9,800 | 0 | 9,800 |
| 4 | | | MPH/2017/1/1258675 | DhuriyaAhirwar | Sprinkler | 5 | 1 | 85,200 | 38,340 | 0 | 38,340 |
| 5 | | | MPH/2016/9/1190377 | Tejsingh Rajput | Drip | 1 | 1 | 1,12,237 | 50,000 | 0 | 50,000 |
| 6 | | | MPH/2016/9/1191916 | Laxman Singh Rajput | Drip | 1 | 1 | 1,12,237 | 50,000 | 0 | 50,000 |
| 7 | | | MPH/2017/7/1398441 | Dileep Singh | Sprinkler | 3.595 | 2 | 1,70,118 | 76,553 | 0 | 76,553 |
| 8 | | Damoh | MPH/2018/10/1570431 | Komal Prasad | Sprinkler | 1.68 | 1.00 | 36,607 | 21,964 | 0 | 21,964 |
| | | | **Total** | | | | | | | | **3,08,227** |

**Statement showing subsidy benefit availed for the area of land more than the land possessed by the beneficiaries**

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Farmer Welfare and Agriculture Development Department (FWADD) | Bhopal | AG/2018/325625 | ShantaBai | Sprinkler | 0.99 | 0.99 | 21,901 | 17,255 | 12,046 | 5,209 |
| 2 | | Dhar | AG/2019/354169 | SitaramPatidar | Sprinkler | 1.985 | 3.00 | 42,345 | 23,290 | 17,255 | 6,035 |
| 3 | | | AG/2019/437098 | DeviChand | Sprinkler | 1.00 | 3.00 | 42,345 | 23,290 | 12,046 | 11,244 |
| 4 | | | AG/2019/435993 | TulsiramPatidar | Sprinkler | 1.85 | 3.00 | 42,345 | 23,290 | 17,255 | 6,035 |
| 5 | | | AG/2020/536513 | RavirajPatidar | Sprinkler | 0.777 | 5.00 | 52,917 | 29,104 | 12,046 | 17,058 |
| 6 | | | AG/2020/536770 | Vikram Singh | Sprinkler | 2.36 | 4.00 | 53,404 | 19,978 | 19,055 | 923 |
| 7 | | | AG/2019/434512 | KanhaiyaLal | Sprinkler | 0.779 | 2.00 | 31,372 | 17,255 | 12,046 | 5,209 |
| 8 | | | AG/2019/437403 | Krishna | Sprinkler | 0.710 | 2.00 | 31,372 | 17,255 | 12,046 | 5,209 |
| 9 | | | AG/2019/434577 | Dhanna | Sprinkler | 0.873 | 2.00 | 31,372 | 17,255 | 12,046 | 5,209 |
| | | | **Total** | | | | | | | | **62,131** |

**Statement showing higher rate of subsidy given to other category of farmers**

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | HFPD | Bhopal | MPH/2018/7/1539668 | Ramesh Chandra Verma | Mini Sprinkler | 3.93 | 1 | 94,028 | 51,715 | 42,313 | 9,402 |
| 2 | FWADD | Bhopal | AG/2018/232141 | Rajendra Singh | Sprinkler | 2.023 | 1.18 | 21,901 | 12,046 | 9,855 | 2,191 |
| | | | **Total** | | | | | | | | **11,593** |

## Appendix-2.5.1

**(Reference: Paragraph 2.5, Page No. 98)**

**Status of utilization of 30 girls' hostels constructed from central assistance**

| Sl. No. | Name of the Polytechnic Colleges/status of availability and utilization of girls' hostel prior to construction of girl's hostel from central assistance | Status of utilization of girl's hostels constructed from central assistance | | | |
|---|---|---|---|---|---|
| | | Whether Principal of respective Polytechnic College conducted survey/need assessment and submitted proposal for requirement of girl's hostel | Date of completion of construction/ taking possession by the Principal | Cost of construction (₹ in lakh) | Reasons for non-utilization of girl's hostels constructed from central assistance as furnished by Principals of respective Polytechnic Colleges |
| (1) | (2) | (3) | (4) | (5) | (6) |
| **Details of 16 girls' hostels which remained vacant since completion of construction** | | | | | |
| 1. | **Government Polytechnic College, Ashoknagar** (The college has already a girls' hostel (50 seater) and during 2011-12 to 2019-20, average utilization of the hostel was 43.11 *per cent*) | Not done/Not submitted | 25.11.2015/ 08.12.2015 | 94.14 | Due to availability of one girls' hostel already in the college, sufficient applications for seeking admission in this hostel are not received. So, this hostel has not been utilized for providing residential facilities to girl students till now. |
| 2. | **Government Polytechnic College, Harda** (State Government had sanctioned a 50 seater girls' hostel in 2008. The construction of this hostel was completed in 2017. This hostel was also remained vacant since 2017.) | Not done/Not submitted | 25.09.2014/ 06.07.2015 | 89.39 | The hostel is not being used as the number of girl students in the college is very less so applications are not being received for allotment of this hostel. Thus, the Polytechnic College has two girls' hostels and both remained vacant. |

| (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|
| 3. | **Government Polytechnic College, Khargone** (The college has already two girls' hostels (72 seater and 50 seater). During 2009-10 to 2019-20, average utilization of 72 seater hostel was 94.57 *per cent* and 50 seater hostel was 98.25 *per cent*) | Not done/Not submitted | 11.11.2014/ 04.02.2016 | 90.00 | Due to availability of two girls' hostel already in the college, this hostel has not been utilized till now. |
| 4. | **Government Polytechnic College, Satna** (The college has already a girls' hostel (50 seater). During 2013-14 to 2019-20, average utilization of the hostel was 61.14 *per cent*) | Not done/Not submitted | 31.01.2016/ 22.06.2016 | 75.51 | There is already one girls' hostel in the college. The main reason for the hostel being vacant is that girl students do not apply for allotment of this hostel. |
| 5. | **Government Women's Polytechnic College, Indore** (The college has already a girls' hostel (100 seater). 96 girl students were residing in old hostel in the year 2010 when proposal for new girls' hostel was sent.) | Survey/need assessment not done, however, proposal submitted | 29.10.2015/ 02.12.2015 | 94.90 | Efforts are being made to build boundary wall in this hostel in view of safety of girl students. So, the hostel is not being used as of now. |
| 6. | **Government Polytechnic College, Narsinghpur** The college has already a girls' hostel (25 seater). During 2009-10 to 2019-20, average utilization of the hostel was 125.82 *per cent*. | Not done/Not submitted | 24.05.2014/ Not provided | 74.00 | Due to availability of one girls' hostel already in the college and also due to decline in the number of students taking admission in the college since the year 2015, this hostel has not been utilized till now. |
| 7. | Jijamata Government Polytechnic College, Burhanpur | Not done/Not submitted | 18.09.2015/ 08.11.2016 | 85.61 | Not being used as girl students are not applying for accommodation in the hostel. |

| (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|
| 8. | Government Polytechnic College, Dabra, Gwalior | Not done/Not submitted | 24.06.2014/ 08.06.2015 | 100.00 | The hostel is not being used due to girl students being local and less number of girl students taking admission in the college. |
| 9. | Government Polytechnic College, Khirsadoh, Parasia, Chhindwara | Not done/Not submitted | 31.01.2016/ 21.09.2016 | 96.34 | Girl students were not willing to take admission in the hostel. |
| 10. | Government Polytechnic College, Raghogarh, Guna | Not done/Not submitted | 26.06.2015/ 26.06.2015 | 98.08 | The hostel is vacant as most of the girl students do not take interest in taking admission in the hostel for being local. |
| 11. | Government Polytechnic College, Shahdol | Not provided | 02.09.2014/ 15.07.2015 | 100.00 | The hostel is vacant as most of the girl students do not show interest in taking admission in the hostel for being local. |
| 12. | Government Polytechnic College, Barwani | Survey/need assessment not done, however, proposal submitted | 17.01.2015/ 09.12.2015 | 86.03 | The hostel is not being used due to non-availability of Lady Hostel Warden and any other lady staff of equivalent cadre in the college. |
| 13. | Government Polytechnic College, Naugaon, Chhatarpur | Not done/Not submitted | 15.04.2017/ 15.04.2017 | 94.84 | The hostel is not being used as old ruins in front of the main gate of the hostel are to be demolished. Sanction of governing body is to be obtained for expenditure to be incurred on the work of demolition of old ruins. But, government had cancelled nomination of the Chairman of the governing body in 2018 so this work could not be done. However, Commissioner, Technical Education has recently granted verbal permission (April 2021) to obtain post facto sanction of governing body for expenditure to be incurred on this work. |
| 14. | Government Polytechnic College, Seoni | Not done/Not submitted | 31.12.2015/ 06.08.2016 | 87.07 | Not being used due to non-availability of drinking water and safety arrangement in the hostel. |

| (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|
| 15. | Government Polytechnic College, Tikamgarh | Not done/Not submitted | 02.06.16/ Possession not taken | 59.76 | Due to some deficiencies in the quality of construction work and non-availability of some facilities in the hostel building, possession of the hostel building has not been taken till now. Efforts have not been made to take possession of the hostel building in view of non-requirement of hostel due to very less admission in the college and girl students being local. |
| 16. | Mahatma Jyotiba Phule Government Polytechnic College, Khandwa | Not done/Not submitted | 30.06.2014/ 31.12.2014 | 90.00 | Principal intimated (December 2020) that the hostel was being used to provide accommodation to girl students. However, on being demanded list of students who resided in the hostel, the Principal furnished (October 2021) nil information. |
| **Total (1)** | | | | **1,415.67** | |
| **Details of four girls' hostels used to provide accommodation to boys/being used for other purposes e.g. library/computer lab etc.** | | | | | |
| 1. | Government Polytechnic College, Betul | Not done/Not submitted | 30.04.15/ 27.08.15 | 66.42 | Being used as boys' hostel as girl students are not ready to take admission in the hostel. |
| 2. | Government Polytechnic College, Bhind | Not done/Not submitted | 30.04.15/ 05.05.15 | 76.56 | The hostel was used as boys' hostel up to the year 2017-18 as girl students were not willing to take admission in the hostel. After that, there has been heavy decline in the number of students seeking admission in the hostel as Polytechnic Colleges were established in all the districts of the State. |
| 3. | Dr. B R Ambedkar Polytechnic College, Gwalior | Not done/Not submitted | 15.02.14/ 25.02.14 | 74.47 | The hostel is being used for providing accommodation to boys since 2019-20 due to girl students not applying for accommodation in the hostel. |

| (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|
| 4. | Government Polytechnic College, Javad, Neemuch | Not done/Not submitted | 5.11.2014/ 05.01.2015 | 88.64 | Most of the girl students, being of nearby areas, do not take interest in taking admission in the hostel and also admission of girl students remains very low. So, hostel is not being used for residential purpose of girl students. However, the hostel is being used for other purposes e.g. for library, computer lab etc. |
| | **Total (2)** | | | **306.09** | |
| **Details of Polytechnic Colleges wherein girls' hostels constructed from central assistance were functional, however, not being utilized fully** | | | | | |
| 1. | Government Polytechnic College, Balaghat | Survey/need assessment not done, however, proposal submitted | 21.06.18/ 29.06.18 | 89.87 | The hostel is being used.<br>Occupancy: 2019-20: 15, 2020-21: Closed due to Covid-19 and being used by BSF battalion.<br>Average utilization: 30 *per cent* |
| 2. | Government Polytechnic College, Damoh | Not done/Not submitted | 13.02.15/ 23.03.15 | 90.00 | The hostel is being used.<br>Occupancy: 2015-16: 8, 2016-17: 18, 2017-18: 7, 2018-19: 9.<br>The hostel was used as COVID care centre by the district administration.<br>Average utilization: 21 *per cent* |
| 3. | Government Polytechnic College, Dhar | Not done/Not submitted | 30.01.14/ 01.07.16 | 90.00 | The hostel is being used.<br>Occupancy: 2016-17: Nil, 2017-18: Nil, 2018-19: Nil, 2019-20: 4, 2020-21: Closed due to Covid-19<br>Average utilization: 2 *per cent* |
| 4. | Government Women's Polytechnic College, Gwalior | Not done/Not submitted | 31.03.16/ 20.11.17 | 96.97 | The hostel is being used.<br>Occupancy: 2017-18: 14, 2018-19: 3, 2019-20: 4, 2020-21: Closed due to Covid-19<br>Average utilization: 14 *per cent* |

| (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|
| 5. | Government Polytechnic College, Khurai, Sagar | Survey/need assessment not done, however, proposal submitted | 28.09.16/ 04.10.16 | 93.09 | The hostel is being used.<br>Occupancy: 2017-18: 3, 2018-19: 8, 2019-20: 8, 2020-21: Closed due to Covid-19<br>Average utilization: 12.67 *per cent* |
| 6. | Government Polytechnic College, Panna | Not done/Not submitted | 19.12.15/ 19.12.15 | 91.98 | After taking possession, the hostel could not be started as there was no quarter for warden. The quarter for warden was constructed in 2018. Thereafter, due to Assembly election in 2018 and Lok Sabha election in 2019, the possession of the hostel was with District Election Office. The hostel could be started in February 2020 only.<br>Occupancy: 2019-20: 6, 2020-21: Closed due to Covid-19<br>Average utilization: 12 *per cent* |
| 7. | Sahodra Rai Government Polytechnic College, Sagar | Survey/need assessment not done, however, proposal submitted | 30.07.15/ 30.09.15 | 86.68 | The hostel is being used.<br>Occupancy: 2016-17: 23, 2017-18: 15, 2018-19: 7, 2019-20: 4<br>Average utilization: 24.50 *per cent* |
| 8. | Government Polytechnic College, Ujjain | Not done/Not submitted | 30.03.16/ 12.04.16 | 90.00 | The hostel is being used.<br>Occupancy: 2016-17: 27, 2017-18: 19, 2018-19: 14, 2019-20: 12, 2020-21: Closed due to Covid-19<br>Average utilization: 36 *per cent* |
| 9. | Government Polytechnic College, Waidhan, Singrauli | Survey/need assessment not done, however, proposal submitted | 03.05.15/ 15.05.18 | 90.00 | The hostel is being used.<br>Occupancy: 2018-19: 14, 2019-20: 14, 2020-21: Closed due to Covid-19<br>Average utilization: 28 *per cent* |
| | **Total (3)** | | | **818.59** | |

| (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|
| **Detail of one girls hostel building remained incomplete** | | | | | |
| 1. | G. T. Polytechnic College, Jaora, Ratlam | Not done/Not submitted | Incomplete/ Possession not taken | 90.00 | Possession of hostel was not taken due to non-availability of electricity arrangement and boundary wall in the hostel. |
| | **Total (4)** | | | **90.00** | |
| | **Grand Total (1+2+3+4)** | | | **2,630.35** | |

## Appendix 2.6.1
## (Reference: Paragraph 2.6, Page No. 102)
## Statement showing details of amounts raised through bill no. 48/20.08.2018 and 227/24.03.2018 and deposited in dubious bank accounts

| Sl. No. | Name of the payee | Bank Account No. | IFSC Code | Payment (in ₹) | Name of the payee | Bank Account No. | IFSC Code | Payment (in ₹) | Names of account holders as per bank records | Amount credited as per bank statement (in ₹) |
|---|---|---|---|---|---|---|---|---|---|---|
| | **Detail of payment raised through bill no. 224/15.03.2018 and payment made to genuine beneficiaries (Tr. Vr. No 485 dated 20.03.18 (3rd installment of Arrear))** | | | | **Details of fraudulent drawal through bill no. 48/20.08.2018 and payment made in dubious bank accounts (Tr. Vr. No 655 dated 23.08.18 ref no Grant/2000934555 (3rd installment of Arrear))** | | | | | |
| 1 | Suryamani Tripathi | 08079769964 | SBIN0RRMBGB | 3,80,581 | SURYAMANI | 11608760267 | SBIN0006275 | 3,80,581 | Bibha Shukla | 3,80,581 |
| 2 | Ramratan Dwivedi | 1887865286 | CBIN0281413 | 2,47,825 | RAM RATAN | 31005345350 | SBIN0006275 | 2,47,825 | Sudhir Kumar Tiwari and Smt. Archana Tiwari | 2,47,825 |
| 3 | Ram Narayan Mishra | 08079789798 | SBIN0RRMBGB | 1,52,744 | RAMNARAYAN | 31014817041 | SBIN0000468 | 1,52,744 | Atul Tiwari | 1,52,744 |
| 4 | Basant Lal Dwivedi | 21739127513 | ALLA0211958 | 87,709 | KAMLESH KUMAR DWIVEDI[3] | 31652570773 | SBIN0030251 | 87,709 | Kamlesh Kumar Dwivedi | 87,709 |
| 5 | Sri Niwas Mishra | 21739127524 | ALLA0211958 | 3,27,373 | SHIRENEVAS | 32205015724 | SBIN0006251 | 3,27,373 | Urmila Prasad | 3,27,373 |

[3] The name of 'Basant Lal Dwivedi' was mentioned in the list of payee attached with the bill however in the e-payment list, the name of ''Basant Lal Dwivedi' was replaced with the name of 'Kamlesh Kumar Dwivedi'.

| Sl. No. | Name of the payee | Bank Account No. | IFSC Code | Payment (in ₹) | Name of the payee | Bank Account No. | IFSC Code | Payment (in ₹) | Names of account holders as per bank records | Amount credited as per bank statement (in ₹) |
|---|---|---|---|---|---|---|---|---|---|---|
| | **Detail of payment raised through bill no. 224/15.03.2018 and payment made to genuine beneficiaries (Tr. Vr. No 485 dated 20.03.18 (3rd installment of Arrear))** | | | | **Details of fraudulent drawal through bill no. 48/20.08.2018 and payment made in dubious bank accounts (Tr. Vr. No 655 dated 23.08.18 ref no Grant/2000934555 (3rd installment of Arrear))** | | | | | |
| 6 | Shri Krishna Kumar Tiwari | 0868000100084706 | PUNB0086800 | 3,01,144 | KRISHN KUMAR | 32228374459 | SBIN0006275 | 3,01,144 | Sushma Tiwari | 3,01,144 |
| 7 | Ramsuresh Dwivedi | 1887865300 | CBIN0281413 | 2,08,363 | RAM SURESH | 50023143167 | ALLA0210247 | 2,08,363 | Ashok Kumar Chaturvedi | 2,08,363 |
| 8 | Shri Santosh Kumar Pandey | 0868000100083576 | PUNB0086800 | 3,98,628 | SANTOSH KUMAR | 50084655390 | ALLA0210244 | 3,98,638 | Anil Kumar Shukla | 3,98,638 |
| 9 | Ramkisor Dwivedi | 1887865297 | CBIN0281413 | 2,95,957 | RAM KISHOR | 50195485863 | ALLA0210247 | 2,95,957 | Ram Krishna Mishra | 2,95,957 |
| 10 | Shri Raghvendra Upadhyay | 0868000100041075 | PUNB0086800 | 2,12,494 | RAGVIND PRISAD | 50325197723 | ALLA0210247 | 2,12,494 | Radhe Raman Dwivedi | 2,12,494 |
| 11 | Lallua Kewat | 1887865311 | CBIN0281413 | 1,88,827 | LALUA | 586902010001610 | UBIN0558699 | 1,88,827 | Information not provided by the bank | - |
| 12 | Visanudatta Mishra | 1887865275 | CBIN0281413 | 12,774 | VISHNU | 6398024184 | IDIB000R078 | 12,764 | Swati Tiwari | 12,764 |
| **TOTAL(A)** | | | | **28,14,419** | **TOTAL (C)** | | | **28,14,419** | | **26,25,592** |

| Sl. No. | Name of the payee | Bank Account No. | IFSC Code | Payment (in ₹) | Name of the payee | Bank Account No. | IFSC Code | Payment (in ₹) | Names of account holders as per bank records | Amount credited as per bank statement (in ₹) |
|---|---|---|---|---|---|---|---|---|---|---|
| | **Detail of payment raised through bill no. 225/15.03.2018 and payment made to genuine beneficiaries (Tr. Vr. No 447 dated 16.03.18 (Salary for the period of July 17 to Feb 18))** | | | | **Details of fraudulent drawal through bill no. 227/24.03.2018 and payment made in dubious bank accounts (Tr. Vr. No 774 dated 26.03.18 (Salary for the period of July 2017 to Feb 2018))** | | | | | |
| 13 | Sri Niwas Mishra | 21739127524 | ALLA0211958 | 3,58,512 | SHIRENEVAS | 32205015724 | SBIN0006251 | 3,58,512 | Urmila Prasad | 3,58,512 |
| 14 | Shri Raghvendra Upadhyay | 0868000100041075 | PUNB0086800 | 1,70,920 | RAGVINDPRISAD | 50325197723 | ALLA0210247 | 1,70,920 | Radhe Raman Dwivedi | 1,70,920 |
| 15 | Shri Santosh Kumar Pandey | 0868000100083576 | PUNB0086800 | 4,03,872 | SHINTOSKUMAR | 63004017897 | SBIN0030380 | 4,03,872 | Sunil Pandey | 4,03,872 |
| 16 | Shri Krishna Kumar Tiwari | 0868000100084706 | PUNB0086800 | 3,52,192 | KRISNAKUMAR | 50418549761 | ALLA0210247 | 3,52,192 | Miss Saroj Pandey | 3,52,192 |
| 17 | Suryamani Tripathi | 08079769964 | SBIN0RRMBGB | 3,73,472 | SURMIDYE | 526102010088432 | UBIN0552615 | 3,73,472 | Lavee Pandey | Information not provided by the bank |
| **TOTAL (B)** | | | | **16,58,968** | **TOTAL (D)** | | | **16,58,968** | | **12,85,496** |
| **Grand total (A+B)** | | | | **44,73,387** | **Grand total (C+D)** | | | | | **39,11,088** |

## Appendix-2.6.2

**(Reference: Paragraph 2.6, Page No. 102)**

**Statement showing details of amounts raised through bill no. 156/10.01.2019, 195/19.03.2019 and 203/27.03.2019 and deposited in dubious bank accounts**

| Sl. No. | Details of fraudulent drawal through bill no. 156/10.01.2019 and payment made in dubious bank accounts (Tr. Vr. No 0536 dated 14.01.19 (Salary for the period of July 2018 to October 2018)) | | | | | |
|---|---|---|---|---|---|---|
| | **Name of the payee** | **Bank Account No.** | **IFSC Code** | **Payment (in ₹)** | **Names of account holders as per bank records** | **Amount credited as per bank statement (in ₹)** |
| 1 | KAMLESH KUMAR DWIVEDI | 31652570773 | SBIN0030251 | 91,444 | Kamlesh Kumar Dwivedi | 91,444 |
| 2 | SHIRENEVAS | 32205015724 | SBIN0006251 | 1,89,508 | Urmila Prasad | 1,89,508 |
| 3 | KRISHN KUMAR | 32228374459 | SBIN0006275 | 1,85,428 | Sushma Tiwari | 1,85,428 |
| 4 | SANTOSH KUMAR | 50084655390 | ALLA0210244 | 2,12,464 | Anil Kumar Shukla | 2,12,464 |
| 5 | RAGVIND PRISAD | 50325197723 | ALLA0210247 | 2,12,464 | Radhe Raman Dwivedi | 2,12,464 |
| **TOTAL (A)** | | | | **8,91,308** | | **8,91,308** |
| **Sl. No.** | **Details of fraudulent withdrawal from Treasury as per e-payment list (Bill No. 195/19.03.2019, Tr. Vr. No 0791 dated 23.03.19 (Salary for the period of October 2018 to February 2019))** | | | | | |
| | **Name of the payee** | **Bank Account No.** | **IFSC Code** | **Payment (in ₹)** | **Name of account holder as per bank records** | **Amount credited as per bank statement (in ₹)** |
| 6 | KAMLESH KUMAR DWIVEDI | 31652570773 | SBIN0030251 | 1,14,305 | Kamlesh Kumar Dwivedi | 1,14,305 |
| 7 | SHIRENEVAS | 32205015724 | SBIN0006251 | 2,44,880 | Urmila Prasad | 2,44,880 |
| 8 | KRISHN KUMAR | 32228374459 | SBIN0006275 | 2,31,785 | Sushma Tiwari | 2,31,785 |
| 9 | SANTOSH KUMAR | 50084655390 | ALLA0210244 | 2,74,580 | Anil Kumar Shukla | 2,74,580 |
| 10 | RAGVIND PRISAD | 50325197723 | ALLA0210247 | 2,74,580 | Radhe Raman Dwivedi | 2,74,580 |
| **Total (B)** | | | | **11,40,130** | | **11,40,130** |

| Sl. No. | Details of fraudulent withdrawal from Treasury as per e-payment list (Bill No. 195/19.03.2019, Tr. Vr. No 0212 dated 31.03.19) | | | | | |
|---|---|---|---|---|---|---|
| | **Name of the payee** | **Bank Account No.** | **IFSC Code** | **Payment (in ₹)** | **Name of account holder as per bank records** | **Amount credited as per bank statement (in ₹)** |
| 11 | KRISNAKUMAR | 50418549761 | ALLA0210247 | 3,73,472 | Miss Saroj Pandey | 3,73,472 |
| **Total (C)** | | | | **3,73,472** | | **3,73,472** |
| | **Details of fraudulent withdrawal from Treasury as per e-payment list (Bill No. 203/27.03.2019, Tr. Vr. No 0211 dated 31.03.19)** | | | | | |
| | **Name of the payee** | **Bank Account No.** | **IFSC Code** | **Payment (in ₹)** | **Name of account holder as per bank records** | **Amount credited as per bank statement (in ₹)** |
| 12 | SHRI KAMLESH KUMAR DWIVEDI | 31652570773 | SBIN0030251 | 1,88,827 | Kamlesh Kumar Dwivedi | 1,88,827 |
| **Total (D)** | | | | **1,88,827** | | **1,88,827** |
| **Grand Total (A+B+C+D)** | | | | | | **25,93,737** |

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