

**Report of the
Comptroller and Auditor General of India
on
General and Social Sector**

FOR THE YEAR ENDED 31 MARCH 2017

**Government of Uttar Pradesh
Report No. 3 of the year 2018**

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PREFACE

This Report for the year ended March 2017 has been prepared for submission to the Governor of Uttar Pradesh under Article 151 of the Constitution of India.

The Report contains significant results of the compliance audit of the Departments of the Government of Uttar Pradesh under the General and Social Sector Services. The instances mentioned in this Report are those, which came to notice in the course of test-audit for the period 2016-17 as well as those which came to notice in earlier years, but could not be reported in the previous Audit Reports. Instances relating to the period subsequent to 2016-17 have also been included, wherever necessary, giving updated position. The audit observations contained in this report are based on a limited test-check. The State Government is required to review the functioning of all departments to ensure that similar instances do not exist.

Section 18 (1) (b) of the Comptroller & Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 stipulates that the C&AG has the authority to requisition any accounts, books and other documents which deal with or form the basis of or are otherwise relevant to the transactions to which his duties in respect of audit extends. This provision has been further amplified by Regulation 181 of the Regulation on Audit and Accounts 2007 which stipulates that every department or entity shall establish and implement a mechanism to ensure that data information and documents that are required by audit are made available to it in time.

Despite such clear provisions, instances of non-production of records to audit are many. These restrict audit effectiveness. Though such instances are brought to the notice of the authorities on each occasion, follow up by the authorities concerned have not been uniformly swift and effective.

During audit of 10 Schemes for the Audit Report 2016- 2017 (IT Audit on NREGASoft - Rural Development Department, Activities of Sports department, National Food Security Mission -Agriculture Department, Working of Registrars of Births and Deaths - Medical Health & Family Welfare Department, Execution of Gomti riverfront development project - Irrigation and Water Resources Department, Activities of Technical Education department, Functioning of Jails - Prisons Administration and Reform Services Department, Accelerated Irrigation Benefit Programme - Irrigation and Water Resources Department, Implementation of Adarsh Nagar Yojana for Small and Medium Towns - Urban Development Department and Rejuvenation of River Ganga - Panchayati Raj Department), 108 units out of 455 did not produce essential records requisitioned by Audit.

Non-production of records severely limits the exercise of CAG's constitutional mandate and may result in lack of accountability by State Government functionaries and lead to

concealment of fraud, misappropriation, embezzlement etc. The State Government is urged to take appropriate action including flagging of individual instances of non-production of records from a vigilance angle and initiation of disciplinary action against the concerned officials.

Out of 4,046 audit memos issued in respect of seven schemes audited during 2016-17 (IT Audit on NREGASoft, Activities of Sports department, Activities of Technical Education department, Functioning of Jails, Execution of Gomti riverfront development project, Accelerated Irrigation Benefit Programme and Implementation of Adarsh Nagar Yojana for Small and Medium Towns), replies were not received for 787 audit memos and partial replies were received in respect of 164 audit memos by the respective officers in charge.

In respect of compliance audit paragraphs forwarded to the concerned Administrative Secretaries, replies were not received in respect of 11 cases (Irrigation department – 09, Revenue department – 01 and Panchayati Raj department – 01).

This Report is structured in two Chapters.

Chapter-1 is an introduction, also giving details of the auditee profile and the response of Government and auditee units to audit of schemes and compliance audit paragraphs and action taken on earlier Audit Reports.

Chapter-2 is on the compliance audit of Gomti Riverfront Development Project, National Food Security Mission and working of Registrars of Births and Deaths and also includes seven transaction audit paragraphs. Serious irregularities in the award of contracts (₹ 1,525.28 crore) in Gomti riverfront development project are included in this chapter.

The audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.

OVERVIEW

For the Audit Report 2016- 2017, audit of 11 schemes and compliance audits were attempted. However, despite repeated efforts, records requisitioned by audit parties were not made available and replies to audit memos were not provided in many cases, as discussed below:

During audit of 10 Schemes for the Audit Report 2016- 2017 (IT Audit on NREGASoft - Rural Development Department, Activities of Sports department, National Food Security Mission -Agriculture Department, Working of Registrars of Births and Deaths - Medical Health & Family Welfare Department, Execution of Gomti riverfront development project - Irrigation and Water Resources Department, Activities of Technical Education department, Functioning of Jails - Prisons Administration and Reform Services Department, Accelerated Irrigation Benefit Programme - Irrigation and Water Resources Department, Implementation of Adarsh Nagar Yojana for Small and Medium Towns - Urban Development Department and Rejuvenation of River Ganga - Panchayati Raj Department), 108 units out of 455 did not produce essential records requisitioned by Audit.

Non-production of records severely limits the exercise of CAG's constitutional mandate and may result in lack of accountability by State Government functionaries and lead to concealment of fraud, misappropriation, embezzlement etc. The State Government is urged to take appropriate action including flagging of individual instances of non-production of records from a vigilance angle and initiation of disciplinary action against the concerned officials.

Out of 4,046 audit memos issued in respect of seven schemes audited during 2016-17 (IT Audit on NREGASoft, Activities of Sports department, Activities of Technical Education department, Functioning of Jails, Execution of Gomti riverfront development project, Accelerated Irrigation Benefit Programme and Implementation of Adarsh Nagar Yojana for Small and Medium Towns), replies were not received for 787 audit memos and partial replies were received in respect of 164 audit memos by the respective officers in charge.

In respect of compliance audit paragraphs forwarded to the concerned Administrative Secretaries, replies were not received in respect of 11 cases (Irrigation department – 09, Revenue department – 01 and Panchayati Raj department – 01).

This Report of the Comptroller and Auditor General of India on the General and Social Sector for the year ending 31 March 2017 includes findings on audit of 'Gomti Riverfront Development Project', 'National Food Security Mission' and 'Working of Registrars of Births and Deaths' and seven compliance audit paragraphs on Government departments. A summary of the important audit findings is given below.

Audit of Gomti Riverfront Development Project

Government of Uttar Pradesh (GoUP) approved (March 2015) Gomti Riverfront Development Project (Project) at an estimated cost of ₹ 656.58 crore with the objective of developing a world-class riverfront on Gomti river in Lucknow for promoting tourism and facilitating water supply to the capital. The cost of the project was revised in June 2016 to ₹ 1,513.52 crore with March 2017 as scheduled date of completion. Against this, expenditure of ₹ 1,447.84 crore had been incurred as of September 2017 and the work is incomplete.

The project consists of cleaning of riverbed, channelization of river to maintain water flow by construction of Diaphragm Wall on both the sides of the river, construction of Intercepting Trunk Drain (underground-pipeline) to carry sewage to Sewage Treatment Plant (STP), construction of inflatable Rubber Dam and beautification/site development.

Fabrication of evidence on publication of NIT in newspapers

- Files of Executive Engineer (EE), Lucknow Division, Sharda Canal contained copies of letters purportedly issued by the Superintending Engineer (SE), (Circle VII and XII) and EE to Director, Department of Information and Public Relations (DIPR) for publication of 24 Notice Inviting Tenders (NITs) valued at ₹ 1,188.74 crore and reply from the Director, DIPR confirming that the NITs had been published. Audit cross-verified the authenticity of these letters with DIPR and found that 23 NITs valued at ₹ 662.58 crore pertaining to this project had not been published in newspapers by DIPR. Evidence of publication of NITs in newspapers had, therefore, been fabricated to award the contracts to specific firms.

(Paragraph 2.1.2)

Construction of Diaphragm Wall

SE, Circle XII awarded the work of construction of diaphragm wall at a cost of ₹ 516.73 crore to M/s Gammon India Private Limited.

- After the issue of NIT in February 2015, the SE in violation of Finance department directions and Central Vigilance Commission (CVC) guidelines issued (March 2015) corrigendum to NIT lowering the qualification criteria.
- The corrigendum was not published in newspapers; nor was there any record of the purchasers of tender documents having been informed about the change. Consequently, competitive bidding process was violated and the department was deprived of the opportunity of obtaining more competitive rates from other bidders, who might have become eligible as per the relaxed criteria.
- There was no evidence that the NITs had been evaluated by the tender evaluation committee before award of the contract;
- Gammon India was ineligible in terms of the original tender conditions, since they had only experience of excavating 19 lakh cum of earthen bund earthwork (against requirement of 20 lakh cum.). Gammon India was ineligible even in terms of the diluted conditions since they did not have the stipulated expertise in hydraulic structures.

(Paragraph 2.1.3.1)

Intercepting Trunk Drain contract

The work of construction of Intercepting Trunk Drain for channelisation of Gomti river in Lucknow was awarded to M/s KK Spun Pipe Pvt. Ltd., New Delhi for ₹ 285.70 crore.

- There was no evidence that the tender evaluation committee performed any technical evaluation of bids and no technical evaluation report was prepared.
- The firm did not meet the technical qualification criteria of annual turnover and also did not submit the mandatory certificates on financial fitness to be issued by the District Collector. Despite this, the technical committee recommended the ineligible firm, for reasons not on record.
- Another firm M/s. Patel Engineers, which met the technical qualification criteria of having annual turnover was rejected on the ground that they had not submitted the EMD along with the bid. The action of the tender committee in rejecting the eligible bid was incorrect, as the NIT itself had stipulated that the EMD was required to be submitted along with the financial bid and Patel Engineers had done this. It was evident that the tender committee rejected the eligible firm with the specific intention of selecting the ineligible firm, KK Spun.

(Paragraph 2.1.3.2)

Construction of Rubber Dam

The work for upgradation of Gomti weir with Rubber Dam including supply and installation of air filled/water filled Rubber Dam system was awarded to M/s Gammon India Ltd. for ₹ 60.27 crore.

- The NIT for this work was not published in any newspaper, in violation of GoUP orders and CVC guidelines.
- Even though the Standard Bid Document of the Irrigation Department stipulated that the bidders should have prior and sufficient similar experience in line with CVC guidelines, the NIT for the work did not contain such prequalification criteria.
- The agreement stipulated that the department would import rubber membrane (valued at ₹ 31.00 crore) by floating global tender and provide the same to the contractor. Despite this, Gammon India was allowed to import rubber membrane on its own for ₹ 18.84 crore (including custom duty), against which, the department paid ₹ 29.24 crore to the firm resulting in undue benefit of ₹ 10.40 crore to the firm at the expense of the public exchequer.

(Paragraph 2.1.3.3)

Audit on 'National Food Security Mission'

Government of India (GoI) launched (October 2007) the National Food Security Mission (NFSM), with the objective of raising the level of production of rice, wheat, pulses and coarse cereals by increasing area and productivity in a sustainable manner. The scheme is implemented in identified districts of the State under five components *i.e.*, rice, wheat,

pulses, coarse cereals and commercial crops. NFSM provides for demonstration of improved package of practices, distribution of seeds, nutrient managements, farm mechanisation and training as major interventions in the scheme. In Uttar Pradesh, NFSM was implemented in 27 districts for rice, in 39 districts for wheat and in all the 75 districts for pulses production. An audit of the scheme to assess the performance covering the period 2012-17 revealed the following:

Planning

Planning for the implementation of NFSM was deficient. Neither was any baseline survey and feasibility study conducted, nor were the priorities, potential and demands of various interventions required by farmers at field level determined, resulting in low farmers' response to the adoption of improved practices under the scheme.

(Paragraph 2.2.4)

Financial Management

Out of ₹ 1,284.82 crore provided by GoI and State Government, the Department could utilize only ₹ 1,013.29 crore (79 per cent) for implementation of NFSM during 2012-17. There were unspent balances at the end of each year and the expenditure under the Scheme significantly reduced from ₹ 303.65 crore in 2014-15 to ₹ 127.38 crore in 2016-17.

(Paragraph 2.2.5.1)

Non-payment of subsidy

In seven out of ten test-checked districts, subsidy of ₹ 9.39 crore was not paid to farmers during 2013-17 since funds under respective components like rice, wheat, pulse etc., were not available;

At State level, subsidy of ₹13.58 crore was outstanding for payment to farmers during 2016-17 in respect of interventions, i.e., purchase of certified seeds, farm implements, demonstration etc., since funds were not available under General category though it was available in other categories (SC/ST), where, against ₹ 53.92 crore provided during the year, only ₹ 21.16 crore was spent, since there was no demand under that category.

(Paragraph 2.2.5.2)

Diversion of funds

In Aligarh and Budaun districts, Deputy Directors, Agriculture (DDA) made inter-component diversions of ₹ 44.98 lakh during 2014-15 without approval of State Food Security Mission Executive Committee (SFSMEC).

(Paragraph 2.2.5.3)

Selection of beneficiary

District Seed Committees (DSC) were not constituted in any of the NFSM districts. PRIs were also not involved by the DDAs in the selection of beneficiaries contrary to the NFSM Guidelines. Non-constitution of DSCs and non-involvement of PRIs resulted in selection of beneficiaries by DDAs in an arbitrary manner.

(Paragraph 2.2.6.1)

Distribution of seeds

Distribution of rice seeds (hybrid and high yielding varieties) reduced from 71,164 quintals in 2012-13 to only 12,904 quintals in 2016-17 registering a decline of 82 *per cent*. Distribution of wheat seeds also registered a decline of 84 *per cent* from 7.53 lakh quintals distributed in 2012-13 to only 1.21 lakh quintals in 2016-17. Distribution of pulse seeds also declined from 27,018 quintals in 2012-13 to 5,902 quintals in 2016-17 (78 *per cent*).

Purchase of seeds from Government agencies decreased drastically due to farmers preferring private agencies than Government seed stores due to poor quality of seeds on account of non-conduct of germination tests and seeds not being distributed as required for the agro-climatic zone.

In nine out of ten test-checked districts, germination tests of seeds were not conducted during 2012-17. The quality of seeds was, therefore, not ensured by the departmental seed stores before sale of seeds to farmers.

There were serious delays in supply and distribution of seeds to farmers (32 *per cent* of rice, wheat, pulses and coarse cereals seeds in the test-checked blocks were distributed with a delay of 8 to 209 days after the sowing period of the crops).

In Bahraich, Chitrakoot, Ghazipur, Kanpur Nagar and Sambhal districts, 61 *per cent* seeds of rice, wheat and pulses distributed were not of varieties prescribed for such agro-climatic zone/region.

(Paragraph 2.2.6.2)

Deficiencies in conduct of Field Demonstrations

Field demonstrations of improved agricultural practices were seriously deficient as requisite quantities of seeds, nutrients, pesticides and implements were not provided to farmers for carrying out the demonstrations and cropping based demonstrations were also not conducted. Also, the norms in conduct of field demonstrations were not adhered to.

DDAs of Aligarh, Budaun, Chitrakoot, Ghazipur, Kanpur Nagar and Mathura purchased 6,000 light traps costing ₹ 94.35 lakh operated by electricity for pulses demonstrations during 2013-17 and distributed to beneficiaries without verifying that electricity was available in the fields selected for demonstrations resulting in unfruitful expenditure of ₹ 94.35 lakh on light traps.

(Paragraph 2.2.6.2)

Fraudulent and irregular claims for Farm Machinery and Implements

Out of 425 cases of purchase of rotavators and land levelers test checked by audit in six districts, claims for subsidy in 89 cases (21 *per cent*) passed by DDAs (₹ 33.50 lakh) were found to be fraudulent as the document submitted by the farmers for possessing a tractor in support of their claims were actually found to be of other vehicles such as motor cycles, scooter, car, etc.

In three out of ten test checked districts, subsidy of ₹ 6.93 crore in respect of 462 land levelers was given to 462 farmers who were only individuals and not a group as per NFSM guidelines.

(Paragraph 2.2.6.2)

Monitoring and Evaluation

Executive committees of State and District Food Security Missions did not meet regularly and therefore the activities of the mission were not reviewed on prescribed intervals.

The Department did not conduct concurrent evaluation of the scheme as stipulated in the guidelines every year except in 2013-14 since the SFSMEC had not conveyed its decision on concurrent evaluation.

(Paragraph 2.2.6.3)

Working of Registrars of Births and Deaths

The primary purpose of registration of event of births and deaths is to create a legal document that is used to establish and protect the rights of individuals. A secondary purpose is to create a data source for compilation of vital statistics. The database of registration of births and deaths is also a source of statistics for understanding population dynamics for comprehensive planning for programmes and schemes for welfare of people.

Audit examination of the working of the Registrars of births and deaths covering the period 2012-17 revealed the following:

Level of registration (LoR) of births and deaths

The level of registration of births and deaths in Uttar Pradesh is considerably low as compared to national average and also that of neighbouring States of Chhattisgarh, Jharkhand and Madhya Pradesh. As per the statistics published by the Registrar General of India (RGI) for the year 2016, only 62.5 *per cent* births were registered in the State as against the national average of 86 *per cent*, Chhattisgarh: *cent per cent*, Jharkhand: 90.2 *per cent* and Madhya Pradesh: 74.6 *per cent*. The LoR of deaths in the State was 35.5 *per cent* in comparison to the national average of 78.1 *per cent*, Chhattisgarh: 95.2 *per cent*, Jharkhand: 70.3 *per cent* and Madhya Pradesh: 60.9 *per cent*.

(Paragraph 2.3.4.1)

Financial Management

There was no provision in the State budget upto 2016-17 for activities relating to the registration of births and deaths under the RBD Act. The Government has opened a separate budget head w.e.f. August 2017 at the instance of audit.

(Paragraph 2.3.4.2)

Non-preparation of Annual Action Plans

Despite suggestion of the Registrar General of India, the Chief Registrar of Uttar Pradesh (CRUP) neither prepared the plan for creation and advocacy of publicity and digitisation of records nor demanded funds from RGI during 2012-17 for the same. As a result, no funds were received from GoI.

(Paragraph 2.3.4.3)

Training of CRS functionaries

Despite the directions of RGI to prepare AAPs for training of CRS functionaries in both urban and rural areas on the process of online registration, CRUP prepared and submitted

plans only for urban areas and placed demand for financial assistance only for the same and therefore, no training on the online registration process could be provided to any of the functionaries in rural areas of the State which could be one of the reasons for the low level of registration of births and deaths in rural areas as compared to urban areas.

(Paragraph 2.3.4.4)

Failure of Private hospitals/ Nursing Homes

In respect of births and deaths in hospitals, health centres, nursing homes etc., the medical officer in charge or any person authorized by them in this behalf is to report the events of births and deaths to the designated registrar of that area.

As per the RBD Act, the implementation/monitoring of all the hospitals in a district was to be done by the District Registrars (DM) / Additional District Registrars (CMO) and also take penal action against the erring institutions that did not provide the information of events. Audit observed that though 266 out of 667 private nursing homes/private hospitals in all the six test checked districts did not provide information of occurrence of births and deaths to the registrars of the concerned area, no penal action was taken by the DRs (DM)/ADRs (CMO) of the concerned districts. CRUP also did not have the information on the number of private nursing homes/private hospitals (for the entire State) that did not provide information of occurrence of births and deaths to the registrars of the concerned area stating that the information is available only at districts.

(Paragraph 2.3.4.5)

Failure in registration by Registrars

The designated registrars did not perform their assigned roles and responsibilities under the RBD Act.

- Seven out of 75 registrars in four out of six test-checked districts did not register any event of births and 14 registrars of five districts did not register any event of deaths during the audit period,
- In none of the test checked districts, did the Officers-in-charge of district hospitals, CHCs and PHCs who were the designated registrars under the provisions of the RBD Act register births (1.37 lakh) and deaths (0.16 lakh), that had occurred in the respective hospitals/health centres during 2012 to 2017.
- 42 out of 75 Registrars in six test checked districts registered the events of births and deaths with delays ranging up to one year or more.

(Paragraph 2.3.4.6)

Linking of birth and death certificates

Despite the instructions of RGI, CRUP did not provide for linkage of certificate of births and deaths with important schemes/programmes of Government.

(Paragraph 2.3.4.7)

Non-issuance of Certificates

Registrars of births and deaths did not issue certificate in lieu of registration of births (34 per cent) and deaths (20 per cent), during 2014-16 in the State to the concerned families as required under the RBD Act.

(Paragraph 2.3.5.1)

Monitoring

Neither a Monitoring Cell was constituted by the DMs as of November 2017 nor inspections were conducted by the DMs / CMOs in any of the 75 test checked registrar offices during 2012-17 as required under the Act.

(Paragraph 2.3.6)

Compliance Audit Paragraphs

Failure to ensure timely availability of funds for anti-erosion work resulted in loss of ₹ 2.20 crore.

(Paragraph 2.4)

Incorrect calculation by the Executive Engineer in designing of crust overlay of a road in district Chandauli, resulted in avoidable expenditure of ₹ 7.17 crore.

(Paragraph 2.5)

Approval of higher rates of tipper for transportation of construction material led to over payment of ₹ 1.16 crore to the contractor.

(Paragraph 2.6)

Excess provision of Wet Mix Macadam in road crust design and erroneous calculation of equivalency factor of Semi-Dense Bituminous Concrete resulted in excess expenditure of ₹ 1.32 crore.

(Paragraph 2.7)

Incorrect calculation of Million Standard Axle and consequential faulty design of the crust led to avoidable expenditure of ₹ 2.59 crore in strengthening of a road in Kanpur.

(Paragraph 2.8)

Government revenue, collected as charges for issuing copy of *Khatauni* to the applicants, amounting to ₹ 111.42 crore, was not deposited into the treasury and was kept outside the Government account. An expenditure ₹ 44.35 crore was incurred out of the collected amount without any budgetary allocation and approval of legislature.

(Paragraph 2.9)

Selection of inappropriate land for construction of the Sports College building led to abandonment of work after expenditure of ₹ 22.35 crore.

(Paragraph 2.10)

Chapter-1

INTRODUCTION

1.1 About this Report

This report relates to matters arising from the compliance audit of selected programmes and activities of departments under General and Social Sectors of the Government of Uttar Pradesh in which the extent to which an organisation, programme or scheme operates economically, efficiently and effectively is examined against suitable criteria and the causes of deviations from those criteria are analysed. Also, results of the examination of transactions relating to expenditure, receipts, assets and liabilities of Government to ascertain whether the provisions of the Constitution of India, applicable laws, rules, regulations and various orders and instructions issued by the competent authorities are being complied with have been brought out in this report.

The primary purpose of this report is to bring to the notice of the Legislature audit findings of significant materiality in respect of compliance audits conducted during 2016-17. The audit findings are expected to enable the executive to take corrective actions as also to frame policies and directives that will lead to improved financial management of the organisations, thus contributing to better governance and improved public service delivery.

The report is structured in two chapters. This chapter, in addition to explaining the planning and extent of audit, provides a brief analysis on the expenditure of the departments and responses of Government to the Audit Inspection Reports/ Audit Reports and action taken on them. Chapter-2 presents the detailed findings and observations on the compliance audits conducted during 2016-17.

1.2 Auditee Profile

There are 90 departments in the State, out of which 48 Departments are under the General and Social Sectors. During 2016-17, against the budget of ₹ 3,31,821 crore for the entire State (90 departments), total expenditure of ₹ 3,13,122 crore was incurred out of which ₹ 1,54,199 crore¹ pertained to 48 departments under General and Social Sector. Results of audit of the financial performance of the Government for 2016-17 is included in the Report on State Finances.

During 2016-17, the office of the Principal Accountant General (G&SSA), Uttar Pradesh conducted the compliance audit of 1,401 out of 6,214 auditee units under 48 departments of the State Government.

¹ Expenditure details in respect of the 48 departments under General and Social Sectors are not available since the Government prepares its budget only grant-wise and these figures have been worked out by Audit, based on the data made available separately by the departments.

1.3 Response of the Government to Inspection Reports

The Principal Accountant General (G&SSA), Uttar Pradesh conducts periodical inspection of Government Departments by test-check of transactions and verifies the maintenance of important accounting and other records as per prescribed rules and procedures. These inspections are followed by issue of Audit Inspection Reports (IRs). When important irregularities detected during audit inspection are not settled on the spot, these IRs are issued to the heads of offices inspected, with a copy to the higher authorities.

The heads of offices and higher authorities are required to report their compliance to the office of the Principal Accountant General (G&SSA) within four weeks of receipt of IRs. Serious irregularities are also brought to the notice of the heads of the departments by the office of the Principal Accountant General (G&SSA), through a half yearly report of pending IRs sent to the Principal Secretary (Finance).

A detailed review of IRs issued upto March 2017 to 17,490 Drawing and Disbursing Officers (DDOs) pertaining to 48 departments revealed that 72,330 paragraphs contained in 25,227 IRs were outstanding for settlement for want of convincing replies as on 31 March 2018. Of those, the DDOs submitted initial replies against 14,396 paragraphs contained in 3,818 IRs while, in respect of 58,268 paragraphs contained in 21,409 IRs, there was no response from DDOs.

The status of outstanding IRs is given in Table 1.1:

**Table 1.1: Outstanding IRs and Paragraphs
(issued upto 31 March 2017) as on 31 March 2018**

Sl. No.	Period	No of outstanding IRs (per cent)	No of outstanding paras (per cent)
1	Less than one year	1,953 (08)	9,131 (13)
2	1 Year to 3 Years	6,022 (24)	24,146 (33)
3	3 Year to 5 Years	4,808 (19)	14,312 (20)
4	More than 5 Years	12,444 (49)	24,741 (34)
Total		25,227	72,330

During 2016-17, two audit committee meetings were held with the departmental officers in which eight IRs and 41 Paras were settled.

1.4 Response of the Government and auditee units to audit of schemes and compliance audit paragraphs

Section 18 (1) (b) of the Comptroller & Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 stipulates that the C&AG has the authority to requisition any accounts, books and other documents which deal with or form the basis of or are otherwise relevant to the transactions to which his duties in respect of audit extends. This provision has been further amplified by Regulation 181 of the Regulation on Audit and Accounts 2007 which stipulates that every department or entity shall establish and implement

a mechanism to ensure that data information and documents that are required by audit are made available to it in time.

Despite such clear provisions, instances of non-production of records to audit are many. These restrict audit effectiveness. Though such instances are brought to the notice of the authorities on each occasion, follow up by the authorities concerned have not been uniformly swift and effective and in spite of repeated efforts taken, records requisitioned by the audit parties were not made available and replies to audit memos issued during audit were not provided in many cases, as discussed below:

- During audit of 10 Schemes for the Audit Report 2016- 2017 (IT Audit on NREGASoft - Rural Development Department, Activities of Sports department, National Food Security Mission -Agriculture Department, Working of Registrars of Births and Deaths - Medical Health & Family Welfare Department, Execution of Gomti riverfront development project - Irrigation and Water Resources Department, Activities of Technical Education department, Functioning of Jails - Prisons Administration and Reform Services Department, Accelerated Irrigation Benefit Programme - Irrigation and Water Resources Department, Implementation of Adarsh Nagar Yojana for Small and Medium Towns - Urban Development Department and Rejuvenation of River Ganga - Panchayati Raj Department), 108 units out of 455 did not produce essential records requisitioned by Audit as detailed in *Appendix-1.1*.

- *Non-production of records severely limits the exercise of CAG's constitutional mandate and may result in lack of accountability by State Government functionaries and lead to concealment of fraud, misappropriation, embezzlement etc. The State Government is urged to take appropriate action including flagging of individual instances of non-production of records from a vigilance angle and initiation of disciplinary action against the concerned officials.*

- Out of 4,046 audit memos issued in respect of seven schemes audited during 2016-17 (IT Audit on NREGASoft, Activities of Sports department, Activities of Technical Education Department, Functioning of Jails, Execution of Gomti riverfront development project Accelerated Irrigation Benefit Programme and Implementation of Adarsh Nagar Yojana for Small and Medium Towns), replies were not received for 787 audit memos and partial replies were received in respect of 164 audit memos by the respective officers in charge, as detailed in *Appendix-1.2*.

- Further, in respect of compliance audit paragraphs forwarded to the concerned Administrative Secretaries, replies were not received in respect of 11 cases (Irrigation department – 09, Revenue department – 01 and Panchayati Raj department – 01).

1.5 Action taken on earlier Audit Reports

According to the rules of procedure for the internal working of the Committee on Public Accounts, the Administrative Departments were to initiate, *suo moto* action on all Audit Paragraphs and Reviews featuring in the Comptroller and Auditor General's Audit Reports (ARs), regardless of whether these are taken up for examination by the Committee or not. They were also to furnish detailed Action Taken Notes (ATNs), duly vetted by audit, indicating the remedial action taken or proposed to be taken by them. However, 662 ATNs in respect of paragraphs included in ARs up to the period ended 31 March 2016 were pending as on 31 March 2018.

CHAPTER-2

This chapter contains results of compliance audits undertaken during the year by this office.

IRRIGATION AND WATER RESOURCES DEPARTMENT

2.1 Audit of Gomti Riverfront Development Project

2.1.1 Introduction

Government of Uttar Pradesh (GoUP) approved (March 2015) Gomti Riverfront Development Project (Project) at an estimated cost of ₹ 656.58 crore with the objective of developing a world-class riverfront on Gomti river in Lucknow for promoting tourism and facilitating water supply to the capital. The cost of the project was revised in June 2016 to ₹ 1,513.52 crore with March 2017 as scheduled date of completion. Against this, ₹ 1,447.84 crore had been incurred as of September 2017.

The project consists of cleaning of riverbed, channelisation of river to maintain water flow by construction of Diaphragm² Wall on both the sides of the river, construction of Intercepting Trunk Drain (underground-pipeline) to carry sewage to Sewage Treatment Plant (STP), construction of Rubber Dam³ and beautification/site development.

The Audit findings are as follows:

2.1.2 Fabrication of evidence on publication of Notice for Inviting Tenders (NIT) in newspapers

Chief Secretary, GoUP directed (June 1992) all departments to publish Government advertisements only through the Department of Information and Public Relations (DIPR). These orders were reiterated (February 2007) by the Irrigation department.

The Central Vigilance Commission (CVC) had stipulated (July 2007) the award of public contracts through open tender to ensure transparency in public procurement, to maximize economy and efficiency in public procurement, to promote healthy competition among tenderers, to provide for fair and equal treatment to all the tenderers and to eliminate irregularities, interference and corrupt practices by authorities concerned. The CVC had also emphasised that such transparency is enshrined in the Constitutional right to equality under Article 14.

Audit observed that the files of the Executive Engineer (EE) contained copies of letters purportedly issued by the Superintending Engineer (SE) and EE to Director, DIPR for publication of 24 NITs valued at ₹ 1,188.74 crore and

² Diaphragm walls are constructed to retain soil during and after construction.

³ Inflatable rubber dams are cylindrical rubber fabrics placed across channels, streams and weir or dam crests to raise the upstream water level when inflated. The membrane is a multilayer fabric made of synthetic fibre (usually nylon) and rubberized on one or both sides.

reply from Director, DIPR confirming that the NITs had been published on specific dates against specific advertisement order numbers. Audit cross-verified with DIPR the authenticity of these letters and found that except for one NIT valued at ₹ 525.77 crore (Diaphragm Wall), none of the remaining NITs valued at ₹ 662.58 crore pertaining to this project had been published in newspapers by DIPR. The copies of the advertisements actually published by DIPR against the said advertisement order numbers pertained to other departments on different subjects and were not related to the Project.

It is therefore evident that the office of the SE, Irrigation Works, Circle seven and twelve and EE, Lucknow Division, Sharda Canal fabricated evidence for the purpose of illegally awarding the contracts amounting to ₹ 662.58 crore to specific firms. **The fraud merits examination from a vigilance angle for disciplinary enquiry and criminal prosecution.**

Though the department furnished an interim reply (February, 2018) to Audit, nothing further has been informed till date (August 2018) despite the seriousness of the issue and the department being reminded (July 2018).

2.1.3 Irregularities in award of contracts

2.1.3.1 Diaphragm Wall construction

Audit scrutiny of the records of the SE, Circle twelve relating to the award (March 2015) of the work of construction of Diaphragm wall at a cost of ₹ 516.73 crore to M/s Gammon India Private Limited revealed the following:

- After the issue of NIT in February 2015, the SE issued (March 2015) corrigendum to NIT lowering the qualification criteria as detailed in Table below:

Table 2.1.1: Details showing changes made in eligibility criteria for tendering

Sl. No.	Original eligibility/performance criteria	Revised eligibility/performance criteria
1.	(i) Earthwork in hydraulic structure in any one of the last seven years i.e. from 2008 to 2014 – 20.00 lakh cum. (ii) (C.C./R.C.C. work in hydraulic structures in any one of the last seven years i.e. from 2008 to 2014 - (1,50,000 cum))	(i) Deleted (ii) C.C./R.C.C. work in hydraulic structures in any one of the last seven years, i.e. from 2008 to 2014 – (75,000 cum)
2	The applicant must be well established contractor with experience and capability in construction of dam/canal/channelisation of river and other similar civil engineering works.	The applicant must be well established contractor with experience and capability in construction of dam/canal/channelisation of river and other civil engineering works.

- The above corrigendum by SE violated the directions of the Finance Department (April 2001) forbidding relaxation of tender conditions after issue of NIT. The action of the SE also violated CVC guidelines (November 2002) which stipulated that any change in tender conditions should be notified to all the bidders sufficiently in advance, and in the case of advertised tenders, such

notifications should invariably be through the publication of corrigenda in the media and also through individual information to those firms who had purchased the tender documents within the original tender sale date.

- The corrigendum was not published in newspapers; nor was there any record of the purchasers of tender documents having been informed about the change. Consequently, competitive bidding process was violated and the department was deprived of the opportunity of obtaining more competitive rates from other bidders, who might have become eligible as per the relaxed criteria.
- There was no evidence that the NITs had been evaluated by the tender evaluation committee⁴ before award of the contract;
- Gammon India was ineligible in terms of the original tender conditions, since they had only experience of excavating 19 lakh cum of earthen bund earthwork (against requirement of 20 lakh cum.). Gammon India was ineligible even in terms of the diluted conditions since they did not have the stipulated expertise in hydraulic structures.

In response to the audit observations, the department admitted (February 2018) that records relating to the relaxation in technical criteria as well as its publication were not available. It is therefore evident that the SE diluted the tender conditions with the sole intention of awarding the contract valued at ₹ 516.73 crore to an ineligible bidder in a non-competitive manner. **The matter merits examination from a vigilance angle for departmental action and criminal prosecution.**

2.1.3.2 Intercepting Trunk Drain contract

The work of construction of Intercepting Trunk Drain on both banks (from Hardoi - Sitapur bypass to Gomti Weir) for channelisation of Gomti river in Lucknow was awarded to M/s KK Spun Pipe Pvt. Ltd., New Delhi for ₹ 285.70 crore. Audit examination revealed the following:

- There was no evidence that the tender evaluation committee⁵ performed any technical evaluation of bids and no technical evaluation report was prepared.
- Against the minimum technical qualification criteria of annual turnover of ₹ 345 crore (1.5 times the estimated cost of work ₹ 230 crore) in the last three years, KK Spun Pvt. Ltd., had a maximum turnover of only ₹ 152.53 crore. The firm also did not submit the mandatory certificates on financial fitness to be issued by the District Collector. Despite this, the technical committee recommended (September 2015) the ineligible firm, for reasons not on record.

⁴ SE- Irrigation Works, (IW) Circle XII, Lucknow, SE-IW, Circle XVI, Pratapgarh, EE, Lucknow Division Sharda Canal (LDSC) EE, LDSC-II, Divisional Accounts Officer, LDSC.

⁵ SE- Irrigation Works, (IW) Circle XII, Lucknow, SE-IW, Circle XVI and approved by CE Sharda Sahayak.

- Another firm, M/s Patel Engineers which met the technical qualification criteria⁶ of having annual turnover of ₹ 345 crore in the last three years was rejected on the ground that they had not submitted the EMD along with the bid. The action of the tender committee in rejecting the eligible bid of Patel Engineers was incorrect, as the NIT itself had stipulated that the EMD was required to be submitted along with the financial bid and Patel Engineers had done this. It is evident that the tender committee rejected the eligible firm, Patel Engineers, with the specific intention of selecting the ineligible firm, KK Spun.

The matter merits examination from a vigilance angle for departmental action and criminal prosecution.

While accepting (February 2018) the audit observation, the department strangely observed that it had no comments to offer, without indicating the further action that it proposed to take.

2.1.3.3 Rubber Dam Construction

The work for upgradation of Gomti weir with Rubber Dam including supply and installation of air filled/ water filled Rubber Dam system⁷ was awarded (January 2016) to M/s Gammon India Ltd., for ₹ 60.27 crore. Audit examination revealed the following:



- The NIT for this work was not published in any newspaper, in violation of GoUP orders and CVC guidelines, as discussed in Para 2.1.2 above.
- Even though the Standard Bid Document of the Irrigation Department stipulated that the bidders should have prior and sufficient similar experience in line with CVC guidelines (December 2002), the NIT for the work (placed in the files but not published as discussed in para 2.1.2 above) did not contain such pre-qualification criteria. The department in its reply (February 2018) accepted that the NIT did not contain such pre-qualification criteria.
- The agreement stipulated that the department would import rubber membrane (valued at ₹ 31 crore) by floating global tenders and provide the same to the contractor. Despite this, Gammon India was allowed (January 2016) to import rubber membrane on its own for ₹ 18.84 crore (including custom duty), against which, the department paid (March 2017)

⁶ 2011-12 (₹ 2,550 crore), 2012-13 (₹ 3,060 crore) & 2013-14 (₹ 2,689 crore)

⁷ Supply and installation of water filled rubber dam system of three metre height including all components to cover length of existing weir consisting of six number spans including clamping rail, threaded inserts pipe work and conduits, control equipment, valves etc. complete in all respect and supply and installation of water filled rubber dam system with MS leaf of three metre height including all component to cover length of 10 metre on left hand side of downstream portion navigation channel including clamping rail, threaded inserts pipe work and conduits, control equipment, valves etc. complete in all respect.

₹ 29.24 crore to the firm. This resulted in undue benefit of ₹ 10.40 crore to the firm at the expense of the public exchequer.

The matter merits examination from a vigilance angle for departmental action and criminal prosecution.

The departmental reply (February 2018) did not address the audit observation.

2.1.3.4 Non-production of records

The EE, Lucknow Division, Sharda Canal did not produce 26 records requisitioned by Audit (*Appendix 1.1*) and replies were also not furnished for 230 audit memos relating to this project.

The audit observations pointed out above are only on a limited test-check and the Government is required to review all the contracts related to the project.

AGRICULTURE DEPARTMENT

2.2 Audit of 'National Food Security Mission'

2.2.1 Introduction

Government of India (GoI) launched (October 2007) the National Food Security Mission (NFSM), with the objective of raising the level of production of rice, wheat, pulses and coarse cereals by increasing area and productivity in a sustainable manner; restoring the soil fertility and productivity of individual farms; and enhancing the farm level economy to restore the confidence among the farmers. The scheme is implemented by way of providing financial assistance (subsidy) to farmers for interventions such as field demonstrations of improved agricultural practices, distribution of hybrid/certified seeds, nutrient management/ soil ameliorants and plant protection measures and farm mechanisation. Farmers are also provided training in improved crop production practices.

In Uttar Pradesh, NFSM was initially implemented in 27 districts for rice, 39 districts for wheat and in all 75 districts for pulse production during 2012-14. Subsequently, during 2014-17⁸, only 23 districts for rice, 31 districts for wheat, 75 districts for pulse, 20 districts for coarse cereals, and 33 districts for commercial crops⁹ were covered. During 2012-17, ₹ 1,013.29 crore¹⁰ was incurred for the implementation of NFSM.

2.2.2 Organizational set up

At National level, National Food Security Mission Executive Committee (NFSMEC) under the Chairmanship of Secretary of the Ministry of Agriculture and Cooperation, Government of India oversees the activities of scheme. At State level, the State Food Security Mission Executive Committee (SFSMEC) under the Chairmanship of Agriculture Production Commissioner (APC) of the GoUP through Principal Secretary, Agriculture Department and Mission Director, member-secretary of SFSMEC, oversees the activities of the Scheme. At the District level, District Food Security Mission Executive Committee (DFSMEC) under the chairmanship of the District Magistrate and Deputy Director Agriculture (DDA), member-secretary of DFSMEC oversees the activities of the scheme (*Appendix-2.2.1*).

2.2.3 Scope of Audit and Methodology

The audit covered a period of five years from April 2012 to March 2017. Records were scrutinised in the office of the Principal Secretary, Department of Agriculture, Government of Uttar Pradesh (GoUP) and Agriculture directorate at the State level. Ten districts¹¹ were selected using statistical

⁸ Based on the criteria for selection of districts – area more than 50,000 ha. and yield below State average.

⁹ 04 districts under Jute, 05 districts under Cotton and 24 districts under Sugar cane.

¹⁰ Rice- ₹ 257.17 crore; Wheat- ₹ 338.40 crore; Pulses- ₹386.00 crore; Coarse cereals- ₹24.58 crore and Commercial crop- ₹ 7.14 crore.

¹¹ Aligarh, Bahraich, Budaun, Chitrakoot, Ghazipur, Kanpur Nagar, Mathura, Sambhal, Sant Ravidas Nagar and Siddharth Nagar.

sampling method¹² for detailed examination at the district level. At the District level, records were examined in the offices of Deputy Directors of Agriculture (DDA), District Agriculture Officers (DAO) and Plant Protection Officers. The audit objectives, scope, criteria and methodology *etc.*, were discussed (May 2017) with the Principal Secretary, Agriculture Department during the Entry Conference. The findings and recommendations of the report were discussed (December 2017) in the Exit Conference with the Principal Secretary, Agricultural Department. Replies (November 2017) of the department have been suitably incorporated in the report.

2.2.4 Planning

NFSM guidelines stipulate the preparation of the following plans:

- DFSMEC was to prepare the District Action Plans (DAP) after conducting baseline surveys and feasibility studies keeping in view their priority and potential and submit the same to the SFSMEC which was to consolidate the DAPs to form State Action Plan (SAP) for submission to the Ministry of Agriculture, GoI for approval;
- A Seed Rolling Plan (SRP) for NFSM districts in consultation with State Agriculture Universities, State Seed Corporation and department of Agriculture for providing high quality certified seeds to the farmers was to be prepared for the XII Five Year Plan i.e., 2012-17; and,
- For sustainability of high productivity areas, plans for special projects such as value chain integration of small producers, assistance to custom hiring centres and marketing supports, reclamation of problematic soils, development of water logged areas and mitigation of adverse effect of climatic change were required to be submitted by the State for funding under the mission.

Audit observed that DFSMECs did not prepare any DAP and the SFSMEC prepared the SAP on its own without getting any inputs from the district level committees. Also, the SRP and special projects plan was not prepared in any of the NFSM districts during 2012-17.

The department admitted (November 2017) that baseline survey and feasibility study were not conducted during 2012-17 and SAP was prepared on the basis of the agricultural land available in the districts and funds provided by the GoI. In respect of SRP, Government accepted that a separate plan under NFSM was not prepared because a consolidated plan covering all the districts was being prepared by the Agriculture Department. As regards the special projects plan, it was stated that various agencies like the Agriculture department and the Bhoomi Sudhar Nigam were implementing such specialised projects.

The reply of the department is not acceptable since the SRP was to be prepared separately for NFSM districts; the specialised projects were not undertaken covering all the components contemplated under NFSM; the

¹²Probability Proportional to Size without Replacement (PPSWoR).

Bhoomi Sudhar Nigam was carrying out the work of only reclamation/restoration of problematic soil and as such other components were not being covered.

Therefore, planning for implementation of NFSM in the State was neither comprehensive nor based on any baseline survey or systematic evaluation and was deficient in many respects including non-inclusion of specialised projects, and non-preparation of seed rolling plans. Non-involvement of farmers and district level committees in determining priorities, potential and demand for various interventions resulted in low level farmers' response towards adoption of improved practices under the scheme as discussed in succeeding paragraphs.

Recommendation: *The department should ensure comprehensive planning for NFSM by preparing perspective plans, conducting baseline surveys, preparing DAP and incorporating specialised projects to ensure that priorities and potential of NFSM districts are accurately assessed and programme interventions are accordingly formulated, funded and implemented.*

2.2.5 Financial Management

NFSM was fully funded by GoI up to 2014-15. Since 2015-16, expenses of NFSM are shared between GoI and GoUP in the ratio of 60:40. Prior to 2014-15, funds were directly released by GoI to the bank account of State Agricultural Management and Extension Training Institute (SAMETI) registered under the Societies Registration Act. Upon receiving the demand from the Directorate, SAMETI disbursed NFSM fund to DDAs at district level in their respective bank accounts. However, from 2014-15 onwards, grants-in-aid under NFSM are being released by GoI directly to the GoUP, which are then disbursed by the Director, Agriculture to the district offices.

2.2.5.1 Allocation and utilisation of funds

Details of funds released by GoI and GoUP against the approval of SAP during 2012-17 are given in Table-2.2.1:

Table 2.2.1: Release of funds by GoI and GoUP

(₹ in crore)

Year	Opening balance	GoI sanction	GoI release	State share released	Total funds available	Expenditure	Closing balance
2012-13	41.89	307.45	216.87	0.00	258.76	201.21	57.55
2013-14	57.55	215.00	245.05	0.00	302.60	239.92	62.68
2014-15	78.25 ¹³	335.41	254.86	0.00	333.11	303.65	29.46
2015-16	0.00	279.32	120.15	73.25	193.40	141.13	52.27
2016-17	35.47	329.23	92.94	68.54	196.95	127.38	69.57
Total		1,466.41	929.87	141.79	1,284.82	1,013.29	

(Source: Directorate, Agriculture)

¹³ Unspent balance ₹78.25 in 2014-15 included interest amount of ₹ 15.57 crore earned during previous years and unspent balance of ₹ 62.68 crore pertaining to 2013-14. Unspent balance at start of 2015-16 was 'nil' because the unspent balances of ₹ 29.46 crore at the end of 2014-15 was refunded to GoI. Similarly out of unspent balance of ₹52.27 crore at the end of 2015-16, ₹16.80 crore was surrendered to GoUP.

As may be seen from the table above, the amounts sanctioned by GoI were not fully released in 2012-13 and 2014-17 since the State had not utilised the funds released for the previous years. The department did not ensure utilisation of allocated funds during the entire audit period as discussed in the subsequent paragraphs.

The department in reply (November 2017) stated that low demand of certified seeds from the farmers and implementation of direct benefit transfer (DBT) scheme were the reasons for non-achievement of targets for seed distribution.

The reply is not acceptable since the low demand from the farmers was due to non-payment of subsidy (paragraph 2.2.5.2), delay in distribution of seeds, poor quality of seeds as the required germination tests were not done, seeds not being distributed based on the agro-climatic zone and poor maintenance of seed stores (paragraph 2.2.6.2) etc. as discussed below.

2.2.5.2 Non-payment of subsidy

Audit observed that substantial amount of subsidy payments were outstanding to farmers as indicated below:

- In seven out of ten test-checked districts, subsidy of ₹ 9.39 crore was not paid to farmers during 2013-17 since funds under respective components like rice, wheat, pulse etc., were not available;
- At State level, subsidy of ₹13.58 crore was outstanding for payment to farmers during 2016-17 in respect of interventions, i.e., purchase of certified seeds, farm implements, demonstration *etc.*, since funds were not available under General category though it was available in other categories (SC/ST) under which ₹ 53.92 crore was provided during the year against which only an expenditure of ₹ 21.16 crore was made since there was no demand under that category.

In reply, the department stated (November 2017) that the payments of subsidies were pending due to non-release of funds by GoI. The reply is not acceptable since there were substantial funds lying unspent at end of each financial year as shown in table-2.2.1 above under other components and inter-component changes in budgetary allocations could have been made with the approval of SFSMEC, as discussed in paragraph 2.2.5.3 below.

Recommendations: *The department should ensure improved funds utilisation by improving performance in implementation of various interventions, timely releasing subsidy payments to the farmers and improving overall financial management of funds allocated under the programme.*

2.2.5.3 Diversion of funds

SFSMEC is empowered to make inter-component changes in budgetary allocations upto 20 per cent of the total allocations. Audit observed that in Aligarh and Budaun districts, inter-component diversions of ₹ 44.98 lakh were made during 2014-15 by DDAs without approval of SFSMEC.

The department accepted (December 2017) the audit observation.

Recommendations: *The department should ensure that prior approval of SFSMEC is obtained for inter-component transfers and initiate action against the erring officials.*

2.2.6 Programme Implementation

2.2.6.1 Selection of beneficiary

According to NFSM guidelines, DFSMEC, with the involvement of *Panchayati Raj Institutions* (PRIs), was responsible for selection of beneficiaries for availing the benefits under the scheme. Besides, for intervention of distribution of seeds to farmers, District Seed Committee (DSC) was to be constituted by DFSMEC to verify the list of beneficiaries, to indent seeds and to distribute seeds to farmers.

Audit observed that DSCs were not constituted in any of the NFSM districts. PRIs were also not involved by the DDAs even in the selection of beneficiaries in term of provisions of the NFSM Guidelines. Non-constitution of DSCs and non-involvement of PRIs in selection of beneficiaries resulted in selection of beneficiaries by DDAs in an arbitrary manner.

The department accepted (December 2017) the audit observation.

2.2.6.2 NFSM Interventions

The major interventions of NFSM were distribution of hybrid/certified seeds, field demonstrations¹⁴ of improved practices; farm mechanisation and training to farmers.

Distribution of hybrid/certified seeds at subsidised rates

One of the important interventions under NFSM was to provide seeds to the farmers at subsidised rates. Up to 2015-16 (*Kharif*), subsidy on hybrid/certified seeds was provided to the farmers through ‘*subsidy at source*’ system under which the farmers purchased seeds from authorised centers at subsidised rates and the difference was reimbursed to seller agencies by the respective DDAs on presentation of bills in respect of sales. From 2015-16 (*Rabi*), farmers purchase seeds by paying the full cost upfront from the authorised sellers/ block centers and subsidy amount is subsequently transferred to their bank accounts through RTGS under DBT.

Targets and Achievement

The overall position of the State with reference to the targets and achievements of distribution of seeds to farmers under NFSM during 2012-17 in respect of various crops are given in table below:

¹⁴ For imparting knowledge on improved package of practices to farmers on soil fertility, identification of technologies, inputs required for agriculture etc. like cluster demonstration and cropping based demonstration.

Table 2.2.2: Details of physical targets and achievement of seeds

(Quantity in quintal and percentage of achievement in brackets)

Crop	2012-13	2013-14	2014-15	2015-16	2016-17
Rice (Hybrid)					
Target	15,000	20,000	33,680	11,850	20,980
Achievement	18,581 (124)	21,078 (105)	28,016 (83)	10,593 (89)	7,446 (35)
Rice (High yield varieties)					
Target	56,830	80,000	50,000	25,000	20,000
Achievement	52,583 (93)	46,654 (58)	7,021 (14)	11,520 (46)	5,458 (27)
Wheat					
Target	7,65,000	8,20,000	4,77,500	4,25,000	1,60,650
Achievement	7,52,994 (98)	7,07,655 (86)	4,61,703 (97)	2,27,648 (54)	1,20,781 (75)
Pulses					
Target	55,000	1,06,260	69,050	47,500	1,92,600
Achievement	27,018 (49)	36,160 (34)	28,848 (42)	13,814 (29)	5,902 (3)
Coarse cereals (Hybrid)					
Target	-	-	1,800	14,310	12,300
Achievement	-	-	4,857 (270)	2,379 (17)	3,651 (30)
Coarse cereals (High yield varieties)					
Target	-	-	13,992	3,240	1,000
Achievement	-	-	846 (6)	40 (1)	262 (26)

(Source: Agriculture Directorate)

As may be seen from the above, there was consistent decline in the achievement of targets for distribution of seeds in respect of the crops except coarse cereals (High yield varieties) covered under NFSM during 2012-17.

Details of distribution of seeds in the test checked districts are given in **Appendix-2.2.2** which also indicated shortfalls in distribution of seeds. Districts Ghazipur (Rice), Bahraich (Wheat), Budaun and Ghazipur (Pulses), Mathura and Bahraich (Coarse Cereals) were amongst the poor performing districts. The reasons for shortfall in distribution of seeds are discussed in the succeeding paragraph.

It was noticed that purchase of seeds from private agencies in 2016-17 when compared to 2012-13 increased from 52 to 88 *per cent* for wheat, 81 to 93 *per cent* for rice, 80 to 92 *per cent* for pulses and 89 to 98 *per cent* in respect of coarse cereals as given below:

Table 2.2.3: Details showing purchase of seeds from government agencies vis-à-vis private agencies

(Quantity in quintals)

Year	Crop	Government Agency	Private Agency	Procurement from private agencies in percentage
2012-13	Wheat	19,05,726	20,88,697	52
2016-17	Wheat	4,45,437	32,00,727	88
2012-13	Rice	1,20,671	4,99,118	81
2016-17	Rice	45,422	5,95,802	93
2012-13	Pulses	54,555	2,22,702	80
2016-17	Pulses	28,726	3,46,438	92
2012-13	Coarse Cereals	6,491	53,743	89
2016-17	Coarse Cereals	1,680	81,945	98

(Source: Director Agriculture)

The decrease in purchase of seeds from Government stores was due to the inferior quality of seeds distributed through Government stores as discussed below:

Audit observed that germination tests to ensure quality of seeds as required to be conducted by DAO before distribution of seeds to farmers from the seed stores were not conducted in nine out of 10 test checked districts except in district Aligarh. It was also observed from the records that farmers complained about low germination of rice and wheat and pulse seeds being infected by yellow mosaic disease in Bahraich, Budaun and Ghazipur districts wherein 1,551.32 quintal of pulse (*urad*), rice and wheat seeds, costing ₹ 83.92 lakh were distributed during 2015-17.

Audit also conducted joint physical inspection of five seed stores¹⁵ and noticed that seed stores were in dilapidated condition, with high level of humidity and water seepage in rainy season. Audit found 115 quintal of rice seed pertaining to the years 2007-08 and 2015-16 lying dumped in Godhna store in Sant Ravidas Nagar. Further, 33.92 MT micronutrients was lying dumped in Sarroi and Godhna stores of Sant Ravidas Nagar relating to the year 2013-14 and 2015-17. The quality of seeds stored in such conditions is bound to get impacted adversely.



Condition of Block seed store of Sarroi-Bhadohi, Sant Ravidasnagar

The department in reply (November 2017) stated the targets could not be achieved due to lesser demand from the farmers and also the implementation

¹⁵ Block level seed store, Tejavapur in Bahraich, Central seed store in Mathura, Godhna and Sarroi seed store in Sant Ravidas Nagar and Patara seed store in Kanpur Nagar.

of DBT scheme according to which the farmers could be given seeds only after a gap of two years from the first receipt.

The fact remains that the quality of seeds distributed from Government stores were of inferior quality due to which the farmers preferred to purchase the seeds from private agencies.

Recommendation: *The department should ensure the conducting of germination tests so that only good quality seeds are distributed. This would encourage the farmers to purchase the seeds from the Government stores and would also result in achieving the targets fixed for distribution of seeds.*

Delay in supply and distribution of seed

As per crop production programme, seed was to be made available by Seed Development Corporation (SDC) of UP and departmental farms at the Central Seed Store (CSS) at each district Headquarters by 31 May for *Kharif* crop and by 31 October in *Rabi* crops. Audit observed that in eight test checked districts¹⁶, out of 1,66,385.58 quintal, 37,149.98 quintal of seeds (22 per cent) of rice, wheat and pulses, amounting to ₹12.57 crore were supplied with a delay of eight to 209 days to CSS during 2012-17 as SDC had failed to make the same available to CSS timely. As a result, seeds could not be made available well before the sowing period for sales to farmers. Test check of records in 27 Block seed stores also disclosed that out of 25,066.30 quintal seeds, 7,979.79 quintal seeds (32 per cent) of rice, wheat, pulses and coarse cereals costing of ₹ 2.42 crore were distributed with delays ranging from eight to 209 days after sowing period of crops.

Specific reasons for not providing the seeds in time by the SDC were not provided by the Mission Director and it was merely stated in reply (August 2018) that the seeds were supplied based on the availability.

Distribution of seed against the requirement of agro-climatic zone

The State is divided into nine agro-climatic zones based on temperature and rainfall. Accordingly, seeds were to be distributed based on the agro-climatic zone to raise the level of productivity of the crops. On scrutiny of the records of seeds distributed in the districts, it was observed that in five (Bahriach, Chitrakoot, Ghazipur, Kanpur Nagar and Sambhal) out of ten test-checked districts, 7,316.23 quintal (61 per cent) out of 12,057.73 quintal seeds of rice, wheat and pulses were distributed which were not the prescribed varieties for such agro-climatic zone/ region which was also one of the reasons for non-lifting of seeds by the farmers from the block seed store. Non-distribution of seeds based on the agro-climatic zone was also one of the reasons for a decline in the productivity of crops (**Appendix 2.2.3**).

The department accepted (November 2017) the audit observation and promised corrective action in future.

Recommendation: *The department should only distribute recommended seeds as per agro-climatic zone requirements.*

¹⁶ Bahraich, Budaun, Chitrakoot, Ghazipur, Kanpur Nagar, Mathura, Sambhal and Sant Ravidas Nagar.

Deficiencies in conduct of field demonstrations

NFSM guidelines stipulate that demonstrations of Improved Package of Practices (IPP) of rice, hybrid rice, wheat, pulse and coarse cereals were to be conducted in a contiguous block by dividing the field into two blocks, one for improved practices (demonstration plot) and the other for farmers' practices (control plot) in a cluster of 100 hectare (ha) or more. Farmers, having at least 0.4 ha area and maximum up to 2 ha area were to be selected under IPP. Display boards were to be installed in demonstration fields. The cost of demonstration was to be borne by the department under NFSM. District Consultants/Technical assistants were to monitor the field demonstrations.

Targets and Achievement of field demonstrations

There were significant shortfalls in achievement of physical as well as financial targets for conducting field demonstration as detailed below:

Table-2.2.4: Details of field demonstrations during 2012-17

(₹ in crore)

Component	State				Test checked districts			
	Physical		Financial		Physical		Financial	
	T*	A*	T	A	T	A	T	A
Rice	1,44,100	1,42,800	112.63	66.16	22,400	21,900	17.91	9.75
Wheat	1,96,729	1,88,100	139.02	92.59	20,900	20,900	15.59	9.79
Pulses	3,42,700	2,53,967	228.35	112.06	42,800	30,019	29.19	13.14
Coarse Cereals	75,000	65,629	35.50	18.18	18,145	17,345	8.14	4.80
Total	7,58,529	6,50,496	515.50	288.99	1,04,245	90,164	70.83	37.48

*T: Target, A: Achievement in ha (Source: Agriculture Directorate and test checked districts)

As may be seen from the table above, the shortfall in physical target was 14 per cent and the shortfall in the financial targets was significantly higher, at 44 per cent. Similar trends were also noticed in the test checked districts where shortfall in physical targets was 14 per cent and in financial targets it was 47 per cent. This serious physical and financial mismatch in achievement of targets by the respective District DDAs was on account of improper conduct of demonstrations, as requisite quantities of seeds, nutrients, pesticides and implements were not provided for the field demonstrations as discussed in paragraphs below.

Cropping based demonstration

NFSM guidelines envisaged that at least 30 per cent demonstrations were to be conducted in cropping sequence¹⁷ on the same plot of land. Accordingly, cropping based demonstrations were to be carried out on 1.29 lakh ha area in the State during 2012-17. Against this, only 0.61 lakh ha demonstrations were conducted in the State resulting in a shortfall of 53 per cent. In the ten test-checked districts, against the target of 0.27 lakh ha, the achievement was 0.09 lakh ha resulting in a shortfall of 67 per cent due to the reasons discussed above.

The department accepted (December 2017) the audit observation.

¹⁷ Cropping sequence is growing of two or more crops in sequence on the same piece of land in a farming year.

Non-adherence to norms in conduct of field demonstrations

Audit observed, in all test checked districts, that field demonstrations were conducted without dividing the fields in two blocks, one for demonstration plot and the other for control plot. The required soil analysis was not done in any of the field demonstrations to decide the use of fertilizer and soil ameliorants. Display boards, displaying critical information about the demonstration activity such as inputs used in the demonstrations, variety of seeds used, date of sowing etc., were not placed in any of the field demonstrations. The survey of 78 beneficiaries conducted by Audit also confirmed the above deficiencies in conducting field demonstration.

The department accepted the audit observations and assured during the exit conference (December 2017) that action would be taken against the responsible officers/officials.

Lesser seeds used in field demonstrations

In three¹⁸ out of ten test checked districts, against 1,182.80 quintal of seeds required for 2,281 ha of land as per norms, district officials used only 679.50 quintal of seeds (57 per cent) for demonstrations in pulse and rice crops during 2012-17.

The department in reply stated (November 2017) that seeds could not be distributed to the beneficiaries due to non-availability of adequate seeds. The reply is not acceptable since the Mission Director who was responsible for timely supply of adequate seeds to central seed stores to ensure distribution to farmers had failed in his duty as discussed above resulting in non-supply of seeds to farmers.

Unfruitful expenditure on Light Trap

Light trap is an illuminated trap for attracting and catching nocturnal flying insects to reduce the use of pesticides in agriculture. As per orders (January 2014) of the Department, one light trap was to be distributed to beneficiaries for each 2 ha area of field demonstrations. Audit observed that DDAs of Aligarh, Budaun, Chitrakoot, Ghazipur, Kanpur Nagar and Mathura purchased 6,000 light traps (₹ 94.35 lakh) operated by electricity for pulses demonstrations during 2013-17 and distributed to beneficiaries without verifying that electricity was available in the fields selected for demonstrations. The light traps could not be utilised in field demonstration by the farmers resulting in unfruitful expenditure of ₹ 94.35 lakh on light traps.

The department in reply (November 2017) stated that directions have been issued to procure light traps of battery and electricity. In the exit conference (December 2017), the department further stated that action would be taken against the officials responsible for the injudicious purchase.

Non-maintenance of records for cropping result

Audit observed poor record maintenance in respect of demonstrations carried out in 10 test checked districts. The required demonstration registers containing the process adopted and inputs provided in the field demonstrations

¹⁸ Budaun, Chitrakoot and Mathura

were not maintained at the block level. Further, farmer-wise demonstration results were not maintained and varieties of crops were also not depicted in crop cutting results at State level.

The department accepted (December 2017) the audit observation and assured corrective action.

Recommendation: *The department should ensure that field demonstrations are conducted as per prescribed guidelines by ensuring adequate supply of seeds, nutrients and other inputs, adhering to proper cropping sequence and maintaining records of results of field demonstrations so that improved practices and technologies in agriculture are accurately demonstrated and effectively transferred to farmers for enhancing productivity of identified crops.*

Fraudulent and irregular claims for Farm Machinery and Implements

Irregular payment of subsidy on farm implements

For purchase of rotavator and land levelers, subsidy was being provided to farmers with the condition that the beneficiaries should own a tractor and should furnish tractor registration document along with the application.

Cross verification of the vehicle registration numbers of 425 beneficiaries in six districts¹⁹ with that of the Regional Transport Offices disclosed that 89 registration numbers (21 per cent) were found to be of vehicles other than tractor. Of 89 registration numbers, 81 were of motorcycles and scooters, three were of cars, four were of buses and jeeps and one did not have valid registration (**Appendix-2.2.4**).

Non-verification of the authenticity of information provided by the beneficiaries in support of their claims resulted in irregular payment of ₹ 33.50 lakh subsidy by the department.

The department accepted (December 2017) the audit observations and assured that action would be taken against the responsible officials.

Inadmissible payment of subsidy on land levelers

NFSM guidelines stipulates that subsidy on purchase of land leveler would be provided to a group of 10 farmers. Scrutiny of records revealed that in three²⁰, out of ten test checked districts subsidy of ₹ 6.93 crore in respect of 462 land levelers was given to 462 farmers who were only individuals and not a group as per guidelines.

The department accepted (December 2017) the audit observation and assured corrective action.

Recommendation: *The department should review from a vigilance angle the subsidy payment on farm machineries, implements etc. in all districts and take appropriate disciplinary and criminal action against employees and farmers who were responsible for fraudulent payments. Internal control and checks*

¹⁹ Bahriach, Budaun, Ghazipur, Mathura, Sambhal and Sant Ravidas Nagar

²⁰ Aligarh, Budaun and Mathura

relating to payment of subsidy should be strengthened to avoid excess payment and acceptance of fraudulent claims.

Training

The scheme guidelines envisaged training to farmers to be provided by the crop/subject matter specialists of ICAR, State Agriculture Universities/ *Krishi Vigyan Kendra* for speedy dissemination of improved crop production practices. The training was to be given to farmers at demonstration cropping field to disseminate the knowledge of improved practices. There were to be four sessions for each training, one at the beginning of *Kharif*, one at the beginning of *Rabi* and one each during the *Kharif* and *Rabi* season. Each session was having a group of 30 farmers and the participants in all four sessions were to be same.

Audit observed shortfalls in conducting training for wheat and pulses components which were 11 and 22 *per cent* overall for the State and 30 and 18 *per cent* respectively in the test-checked districts due to non-availability of crop subject matter specialists. It was further noticed that training was given to farmers at block seed centre instead of demonstration at cropping field and the participants in all four sessions were not same as stipulated in the guidelines. Conducting of training programme at block centres instead of demonstration field defeated the objective of practical dissemination of knowledge on improved packages to farmers.

The department accepted (December 2017) the audit observation and assured corrective action.

2.2.6.3 Monitoring and Evaluation

The scheme guidelines stipulated that a committee comprising of State Mission Director as chairman and members of line departments were responsible for monitoring the activities of NFSM at State level by convening four meetings in a year. NFSM guidelines also stipulated that concurrent evaluation of the scheme was to be done every year. At the district level, DFSMEC was to monitor the progress of the implementation of NFSM through Project Management Team (PMT). DFSMEC was required to meet in each quarter.

It was observed that monitoring meetings of SFSMEC and DFSMEC were not conducted as per norms, falling short by 60 *per cent* and 94 *per cent* respectively. The Mission Director, NFSM attributed the reasons to non-availability of members for the meetings at State level. As regards the monitoring at District level the reasons for shortfall were because of non-deployment of consultants and technical assistants through whom the progress was to be monitored.

It was further noticed that the department also did not conduct concurrent evaluation of the scheme every year except in 2013-14 since the SFSMEC had not conveyed its decision on concurrent evaluation as stated by the Mission Director.

The department accepted (December 2017) the audit observations and assured corrective action.

MEDICAL HEALTH AND FAMILY WELFARE DEPARTMENT

2.3 Audit on Working of Registrars of Births and Deaths

2.3.1 Significance of registration of events of births and deaths

The primary purpose of registration of event of births and deaths is to create a legal document that is used to establish and protect the rights of individuals. A secondary purpose is to create a data source for compilation of vital statistics. The database of registration of births and deaths is also a source of statistics for understanding population dynamics for comprehensive planning for programmes and schemes for welfare of people.

Audit of the functioning of Registrars of births and deaths covering the period 2012-17 revealed the following:

2.3.2 Legal Framework

The registration of births, deaths and still births under Civil Registration System (CRS) is carried out under the Registration of Births and Deaths (RBD) Act, 1969. Accordingly, Government of Uttar Pradesh (GoUP) promulgated (January 1977) Uttar Pradesh Registration of Births and Deaths Rules (UPRBDR), 1976 which was amended in 2002 on the lines of Model Rules issued by the Registrar General, India (RGI) in 1999.

GoUP designated the Director General, Medical and Health Services, Lucknow (DGMH) as the Chief Registrar of Uttar Pradesh (CRUP), Director, Local Bodies for urban areas and Director, Panchayat Raj for rural areas as Additional Chief Registrars and Assistant Director/Statistical Officer (Birth and Death), Medical and Health Services as Deputy Chief Registrars to assist CRUP. At district level, District Magistrate was designated as District Registrar (DR). Besides, Chief Medical Officer (CMO) as Additional District Registrar (ADR); Deputy Chief Medical Officer and District Panchayati Raj Officer (DPRO) as Deputy District Registrar for urban areas and Additional District Registrar for rural areas respectively were designated for implementation of CRS. Further, the GoUP designated registrars²¹ for urban and rural areas for carrying out registration of births and deaths in their respective areas.

2.3.3 Audit scope and methodology

Records covering the period 2012-17 were scrutinised in the offices of the Principal Secretary, Medical Health & Family Welfare (MHFW), Uttar Pradesh and the DGMH (Chief Registrar) at the State level. Records were also

²¹ *Nagar Swasthya Adhikari, Nagar Nigam*, Chief Medical Superintendents of the Government Hospitals, Executive Officer of Cantonment Board and *Nagar Panchayats* were designated as ex-officio registrar for registration of births and deaths in urban areas. For rural areas, *Gram Vikas Adhikari (GVA)/ Gram Panchayat Adhikari (GPA)*, Auxiliary Nursing Midwife (for Sub Centre), Medical Officer In-Charge of Primary Health Centers (PHCs) and Medical Superintendents of the Community Health Centers (CHCs) were designated as ex-officio registrar for registration of births and deaths.

examined in the offices of District Registrars, Additional District Registrars and Registrars of births and deaths²² at various levels in six out of 75 districts, selected by applying Probability Proportionate to Size without Replacement (PPSWOR) statistical sampling method. The selected districts were Banda, Bareilly, Gautam Buddha Nagar, Ghazipur, Raebareli and Varanasi.

An entry conference was held in April 2017 with the Secretary, MHFW, GoUP wherein audit objectives, audit criteria, audit scope and methodology was discussed. The exit conference was held with the Special Secretary, MHFW in December 2017 wherein facts and figures and recommendations made by Audit were discussed. The results of exit conference and replies of the GoUP have been suitably incorporated in the report.

2.3.4 Audit Findings

2.3.4.1 Level of registration of births and deaths (LoR)

The RGI makes an estimate for the number of births and deaths annually through its Sample Registration System. The births and deaths estimated by RGI are fixed as targets for registration in the CRS by the CRUP. The LoR of the State for the period 2012 to 2016²³ as per CRS is given in Table 2.3.1 below:

Table-2.3.1: Level of Registrations of Births and Deaths in Uttar Pradesh

Year	Births			Deaths		
	Number of births as per RGI estimate	Number of actual births registered by CRUP	LoR of births	Number of deaths as per RGI estimate	Number of actual deaths registered by CRUP	LoR of deaths
(1)	(2)	(3)	(4) = (3/2)*100	(5)	(6)	(7) = (6/5)*100
2012	56,28,672	32,37,346	57.5	15,81,780	6,68,780	42.3
2013	56,82,488	38,95,924	68.6	16,08,646	7,80,905	48.5
2014	57,34,530	39,16,825	68.3	15,71,686	7,24,501	46.1
2015	61,15,609	38,81,295	63.5	17,22,169	6,87,416	39.9
2016	59,66,485	37,27,045	62.5	16,78,011	5,96,011	35.5

(Source: Civil Registration System and data provided by the CRUP)

The LoR²⁴ of births and deaths in Uttar Pradesh is considerably low as compared to national average and also that of neighbouring States of Chhattisgarh, Jharkhand and Madhya Pradesh. As per the statistics published by RGI for the year 2016, only 62.5 per cent births were registered in the State as against the national average of 86 per cent, Chhattisgarh: cent per cent, Jharkhand: 90.2 per cent and Madhya Pradesh: 74.6 per cent. The LoR of deaths in the State was 35.5 per cent in comparison to the national average of 78.1 per cent, Chhattisgarh: 95.2 per cent, Jharkhand: 70.3 per cent and

²²District Hospital, Nagar Nigam/Nagar Palika/Parishad, one Nagar Panchayat, two rural blocks, three Gram Panchayats, one Community Health Centre (CHC)/ Primary Health Centre (PHC) and sub-centres in each selected rural blocks.

²³Data of 2012 to 2014 was taken from CRS report and data of 2015 and 2016 was provided by CRUP.

²⁴LoR is the number of births and deaths registered in an area per hundred birth and death during the year

Madhya Pradesh: 60.9 *per cent*. In five out of six test checked districts, the LoR of Births in 2016 ranged between 53.96 to 66.30 *per cent* and the LoR of deaths ranged between 23.24 and 37.88 *per cent*. In the other district *viz.* Gautam Budh Nagar, the LoR of Births was 111 *per cent* and LoR of Deaths was 81 *per cent* in 2016. The year-wise details of LoR of births and deaths in test checked districts are given in **Appendix 2.3.1**.

Audit examination indicated that low levels of registration of births and deaths were due to various reasons such as non-provision of a separate budget head (Para 2.3.4.2), non-preparation of AAPs and creation of awareness among public (Para 2.3.4.3), inadequate training of CRS functionaries (Para 2.3.4.4), non-reporting of events of births and deaths by private hospitals and nursing homes (Para 2.3.4.5), non-registration of births and deaths by the Registrars (Para 2.3.4.6) and non-linking of birth and death certificates with the admissibility for various programmes and schemes (Para 2.3.4.7).

2.3.4.2 Financial Management

The registration of births and deaths falls under the Concurrent list. The GoUP, however, did not make any provision in the State budget for the activities of registration of births and deaths and remained entirely dependent upon the financial assistance provided by GoI for the purpose.

GoUP has opened a separate budget head w.e.f. August 2017 at the instance of audit.

The department in reply (December 2017) confirmed that there was no specific budget head for the activities of registration of births and deaths and stated that a dedicated budget head (2210-80-800-03-04) has since been created (August 2017) for making budget provision for activities related to the registration of births and deaths.

It was further observed that even the funds provided by RGI (₹ 9.46 crore) during 2012-17 were not spent entirely (₹ 5.83 crore spent and ₹ 0.59 crore refunded to RGI). The remaining balance of ₹ 3.04 crore was lying in bank account of CRUP as of March 2017 along with ₹ 0.44 crore interest earned on the same.

The main reason for non-utilisation of the funds (₹ 3.04 crore) as stated by CRUP was that GoI funds received in 2013-14 for the salaries and TA/DA of the contractual staff²⁵ for the whole year was in excess (₹ 1.73 crore) as the appointments were made only in November 2013. The balance out of ₹ 3.04 crore pertained to excess of salary and TA/DA components (₹ 1.12 crore) of the remaining period (2014-17) and ₹ 0.19 crore pertained to creation of data base of Medical Institutions where birth and death occurs which was not done due to non-receipt of any inputs from the districts.

²⁵ 79 data processing assistants and three state coordinators

2.3.4.3 Non-preparation of Annual Action Plans

Audit observed that though RGI directed²⁶ CRUP to prepare Annual Action Plans (AAPs) for awareness through publicity and digitisation of manual records of the last ten years for providing financial assistance, CRUP neither prepared the plan for creation and advocacy of publicity²⁷ and digitisation of records nor demanded funds from RGI during 2012-17 for the same. As a result, no funds were received from GoI.

The department did not furnish any reasons for non-preparation of AAP for creation of awareness among public and digitisation of manual records and advocacy of publicity.

2.3.4.4 Training of CRS functionaries

RGI directed CRUP to prepare AAPs for training of CRS functionaries in both urban and rural areas on the process of online registration.

Audit however observed that CRUP prepared and submitted plans only for urban areas and placed demand for financial assistance only for the same and therefore, no training on the online registration process could be provided to any of the functionaries in rural areas of the State which could be one of the reasons for the low level of registration of births and deaths in rural areas as compared to urban areas as shown below:

(LoR in per cent)

Year	LoR of Urban Area		LoR of Rural Area	
	Births	Deaths	Births	Deaths
2013	85.44	83.47	58.80	33.15
2014	103.73	86.07	58.79	35.73
2015	112.10	88.94	52.06	29.82
2016	102.38	83.23	52.47	25.02

(Source: Data provided by the CRUP)

The department did not furnish any specific reply on the issue of not providing training to CRS functionaries in rural areas and merely stated (December 2017) in future above training would be organised for CRS functionaries in the rural areas. The reply is not acceptable as CRUP did not even include the demand for training of GPA/GVA in the proposals sent to RGI and also did not provide its own funds as discussed above in Para 2.3.4.2 above. Since CRS online registration system has also been implemented in rural areas, functionaries from rural areas should also have been covered in the training.

²⁶ April 2012, 2013, 2014, May 2015 and June 2016.

²⁷ Except one proposal (₹ 51.88 lakh) in April, 2013 sent by CRUP to RGI on which no financial assistance was released.

2.3.4.5 Failure of Private hospitals/ Nursing Homes

As per RBD Act, only specified informants²⁸ and notifiers²⁹ could inform occurrence of events of birth and death to the designated registrar of the area concerned for registering the events in the records and imposed a penalty at the rate of ₹ 50 per case on the defaulting institutions, registrars, informants and individuals.

In respect of births and deaths in hospitals, health centres, nursing homes etc., the medical officer in-charge or any person authorised by them in this behalf is to report the events of births and deaths to the designated registrar of that area.

As per the RBD Act, the implementation/monitoring of all the hospitals in a district was to be done by the DRs (DM)/ ADRs (CMO) and also take penal action against the erring institutions that did not provide the information of events. Audit observed that though 266 out of 667 private nursing homes/private hospitals in all the six test checked districts did not provide information of occurrence of births and deaths to the registrars of the concerned area, no penal action was taken by the DRs (DM)/ADRs (CMO) of the concerned districts. CRUP also did not have the information on the number of private nursing homes/private hospitals (for the entire State) that did not provide information of occurrence of births and deaths to the registrars of the concerned area stating that the information is available only at districts.

The department accepted the audit observation (December 2017) and assured corrective action.

2.3.4.6 Failure in registration by Registrars

As per RBD Act, every registrar shall without fee or reward, enter in the register maintained for the purpose all information given to him and ascertain and register the particulars required to be registered. Such registration of births and deaths should be done within 21 days of the date of occurrence of events. Registration of events may also be done beyond 21 days with late fee and affidavits in support of occurrence of events. Audit observed the following in the test-checked districts:

- Seven out of 75 registrars³⁰ of four out of six test-checked districts did not register any event of births and 14 registrars³¹ of five districts did not register any event of deaths during the audit period.

²⁸Head of the household, if births and deaths occurred in the house; Officer in charge of the hospitals, nursing homes, health centres etc.

²⁹Midwife or any other medical or health attendant at a birth or death; the keeper or the owner of a place set apart for the disposal of dead bodies or person required by a local authority to be present at such place; or any other person whom the Government may specify in this behalf.

³⁰GPs, Karahiya, Chhehraon, Amlohara, Pawaiya of district Banda, PHC, Haraua of district Varanasi, GPs, HamidpurBadagaon of district Rae Bareli, GP, Salarpurkalan of district GautamBudha Nagar

³¹District Female Hospitals, Banda, Bareilly, Ghazipur, Rae bareli, and Varanasi. CHC, Bhadaura, Ghazipur, CHC, Arazi line, Varanasi, District Male Hospital, Varanasi, PHC, BithariChainpur, Bareilly, PHC, Jakhania, Ghazipur, PHC, Haraua, Varanasi. GP, SadarJanhanpur, Ghazipur, GP, SaraiAkhtiyar, , GP, Hamidpurbadagaon, Rai Bareli

- In none of the test checked districts, the Officers-in-charge of district hospitals, CHCs and PHCs who were the designated registrars under the provisions of the RBD Act registered events of births (1.37 lakh) and deaths (0.16 lakh), that had occurred in the respective hospitals/health centres during 2012 to 2017.
- 42 out of 75 Registrars in six test checked districts registered the events of births and deaths with delays ranging up to one year or more.

The reasons attributable to the above failures were due to the non-constitution of monitoring cell by the DMs as discussed in paragraph No.2.3.6.

2.3.4.7 Linking of birth and death certificates

RGI suggested (March 2013) generating demand for birth and death certificates by linking the requirement of birth certificates while availing the benefits under various schemes such as ration card, issue of passport, Government schemes etc., and the death certificate for transfer of property to legal heirs, claims in respect of insurance, bank etc. In this connection, CRUP was required to coordinate with the concerned departments and to make efforts to link various services with registration and production of birth and death certificates.

Audit observed that CRUP did not initiate any action to make specific provisions for linkage of certificate of births and deaths with the important schemes/programmes of Government. In reply, CRUP stated that they were not aware of the direction of RGI.

It was further noticed that the bank authorities³² were not accepting the death certificate issued by the Govt. hospitals /health centres and were insisting on the certificates issued by ULB/ PRI for acceptance of claims of the families of the deceased persons for payment of deposits in bank. This was against the provisions of RBD Act and Government order (February and November 2004) under which the GoUP had designated registrars at various levels and the certificates issued by all the registrars including Government hospitals/ health centres were to be accepted for all purposes.

The department accepted (December 2017) the audit observation and stated that action would be taken. It added that the process to link Aadhar with the birth certificate was under progress.

Thus, due to all the issues discussed above in Paras 2.3.4.2 to 2.3.4.7 which had a direct bearing on the low level of registration of births and deaths, the State was way behind the national average as discussed in Para 2.3.4.1.

In view of the low levels of LoR in the State, the ‘Vision 2020’ of Government of India to universalise the registration of events of births and deaths by 2020

³² Two banks in each test-checked districts

would not be achieved unless immediate corrective action is taken and substantial progress is made.

Recommendation: *GoUP should accord priority to improve the LoR of vital events by providing adequate funds in the budget and timely preparation of annual action plans; deploy adequate manpower and proper training of all staff/registrars; ensure that all the private hospitals/nursing homes furnish the information of events and take penal action against erring institutions; ensure the compliance of linking all benefits under various Government Schemes with the birth and death certificates and undertake IEC activities for creating awareness among public .*

2.3.5 Other Issues

2.3.5.1 Non-issuance of certificates

RBD Act and UPRBD rules provide that certificates of births and deaths may be collected by the informant within 30 days from the date of reporting to registrars, and if it was not collected within the stipulated period, the same shall be sent to the concerned family by registered post within 15 days of the expiry of the aforesaid period.

As per information provided by CRUP, 38.79 lakh (33.66 per cent) birth certificates out of 115.25 lakh registered births and 4.11 lakh (20.47 per cent) death certificates out of 20.08 lakh registered deaths were not issued to the concerned families during the period 2014 to 2016 by the concerned registrars of the districts.

In test checked six districts, four lakh birth certificates (38.42 per cent) and 0.38 lakh death certificates (23.91 per cent) were not issued.

In reply, the registrars stated that certificates were issued only on demand, and further stated they were not aware of the provisions of the Act. The department, in reply to Audit (December 2017) assured corrective action.

2.3.5.2 Maintenance and preservation of records

Maintenance of records

The RBD Act prescribes 15 types of forms for documentation of various activities relating to information, registration and reporting of the event of births and deaths.

Test check of records of 75 registrars (ex-officio) in six districts disclosed that 60 registrars either partially maintained or did not maintain records in the prescribed formats³³ and eleven registrars³⁴ did not furnish any records stating that the earlier officers had not handed over any record to them.

³³Form-1 to 3 (information of events), Form 7 to 9 (Register of events) and Form 11 to 13 (Monthly report).

³⁴PHC- BadokharKhurd, Bisanda and G.P.- Amlohara of district Banda, G.P.-BarnaiKeshavpur , G.P.-Puranpur and G.P. -SimranKeshvpur of districtBareilly, G.P.-Bairangpur/Naibasti, G.P.-Duriaayi and G.P.-Bishnouli of district GauthamBudh Nagar, G.P. -Nasratpurdhiraji of district Ghazipur and G.P. -Rajapur of district Varansi.

Preservation of records

Rules under the RBD Act provides that every birth, death and still birth register shall be retained by the registrar in his office for a period of twelve months after the end of the calendar year to which it relates and records shall be transferred to Additional District Registrar (ADR) for safe custody where it shall be preserved at the district level.

Audit, however, observed that none of the test checked registrars had transferred the records to the respective ADRs. Non-transfer of the records to ADRs for preservation and safe custody was fraught with the risk of loss of vital information/data. The ADRs also failed in their responsibility and did not insist that the registrars transfer vital records to them.

In reply, the department stated (December 2017) that instructions would be issued to the concerned authorities.

Recommendation: GoUP should ensure maintenance of all the mandatory records prescribed and instruct all the registrars to transfer the records to the ADRs to prevent loss of vital information/data.

2.3.6 Monitoring

As per the RBD Act, the Chief Registrar shall be the Chief Executive Authority in the State for execution of the Act. Besides, the DR/ADR at the district level is required to inspect the registration offices and examine the system in qualitative as well as quantitative terms. Further, a Monitoring Cell headed by DM was required to be constituted in each district as per orders (April 2014) of CRUP for monitoring and evaluation of activities of registration of births and deaths.

However, neither a Monitoring Cell was constituted by the DM as of November 2017 nor the inspections as required under the Act was conducted by the DMs/ CMOs in any of the 75 test checked registrar offices during the period 2012-17.

The department accepted (December 2017) the audit observation and assured that directions to constitute the monitoring committee would be issued to district registrars/ district magistrates.

Recommendation: GoUP should ensure proper monitoring mechanism at all levels as per the provisions of the RBD Act.

Irrigation and Water Resources Department

2.4 Loss of ₹ 2.20 crore

Failure to ensure timely availability of funds for anti-erosion work resulted in loss of ₹ 2.20 crore.

Elgin bridge-Charsari embankment built on the left bank of river Ghaghra, protects 82 villages of district Gonda. The Irrigation and Water resources department, GoUP accorded (March 2015) administrative and financial sanction for construction of geo tube spurs³⁵ (anti-erosion structures to safeguard embankment) and porcupine launching apron (to prevent the sliding and failure of the spur) at a total cost of ₹ 11.54 crore.

The department nominated (March 2015) Uttar Pradesh Project Corporation Limited (UPPCL) as executing agency for the project. A Memorandum of Understanding (MoU) was signed (March 2015) between Superintending Engineer, 15 Circle, Irrigation Works, Gonda (SE) and UPPCL for execution of the work at a total cost of ₹ 7.72 crore. As per MoU, UPPCL was required to finish the work by 31 May 2015 (before the onset of the monsoon) subject to sufficient flow of funds by the Department. The department released two installments each of ₹ 1.50 crore (total ₹ three crore) in March and May 2015 against which EE transferred ₹ 0.70 crore (March 2015) and ₹ 1.50 crore (May 2015) respectively (total: ₹ 2.20 crore) and the remaining ₹ 0.80 crore was diverted for another work. Despite letters issued (April, May and June 2015) by UPPCL regarding insufficient flow of funds, the balance funds of ₹ 5.52 crore was not provided to UPPCL. Meanwhile, the water level of river Ghaghra increased and reached the embankment on 29 June, 2015 and all the works executed till that date submerged into the river up to such extent that no evidence related to the anti-erosion work could be found. Thus, due to failure of the department to release sufficient funds to UPPCL, the anti-erosion work could not be completed before onset of the monsoon resulting in loss of ₹ 2.20 crore.

The department, in reply (November 2017) and also during discussion (November 2017) stated that due to lack of adequate budget the work could not be completed in time. The reply is not acceptable as there was a saving of ₹ 39.61 crore under the relevant head³⁶ of account at the end of March 2015; which the department failed to utilise for timely completion of anti-erosion work despite funds demanded by EE.

³⁵Six in number at Km. 10.300, 10.800, 11.200, 11.500, 11.900, 12.200.

³⁶Grant No. 94, Account head 4711 Capital expenditure on flood protection work-Plan expenditure-01-Flood protection-103- civil works-23-Improvement in rivers and erosion preventive schemes (financed by NABARD).

Public Works Department

2.5 Avoidable expenditure on construction of road

Incorrect calculation by the Executive Engineer in designing of crust overlay of a road in Chandauli district resulted in avoidable expenditure of ₹ 7.17 crore

Paragraph 318 of the Financial Handbook Volume VI of Uttar Pradesh stipulates that technical sanction of a work is a guarantee that estimates are accurately calculated and based on adequate data.

In terms of the Indian Roads Congress (IRC) specifications (37-2001) for the design of flexible pavements applicable to public road works in the State, the required crust thickness³⁷ of a road is determined on the basis of standard axle load³⁸, which is calculated by applying a vehicle damage factor³⁹ (VDF), traffic growth per year, design life, California Bearing Ratio⁴⁰ (CBR) of sub-grade soil, lane distribution factor etc. Further, paragraph 3.3.4.4 of IRC 37-2001 stipulates that where sufficient information for estimating VDF is unavailable, an indicative value given in the IRC specifications is to be used.

The department accorded (May 2011) administrative and financial sanction of ₹ 31.27 crore for widening and strengthening of *Padav to Puchpadeva* 11km⁴¹ long road in district Chandauli. Accordingly, the Executive Engineer (EE), Provincial Division, PWD, Chandauli under the Superintending Engineer (SE), Varanasi circle prepared⁴² and submitted (September 2011) detailed estimates of the work and the Chief Engineer (CE), PWD, Varanasi zone accorded (December 2011) technical sanction. As of November 2014, 100 *per cent* of the work was completed without cost escalation and ₹ 25.98 crore had been paid (September 2017).

Scrutiny of detailed estimates revealed that the division had applied VDF twice⁴³ at the design stage. This resulted in a thicker crust overlay of 670 mm, against the required thickness of 615 mm and consequential avoidable expenditure of ₹ 7.17 crore.

The department accepted (January 2018) the audit observation and stated that draft show cause notices and charge sheet against the responsible serving Assistant Engineer/Junior Engineer and retired Junior Engineer have been forwarded to the Chief Engineer (Complaints). However, the reply of the department was silent on the action taken against the CE/ SE/ EE who were also responsible for sanctioning an incorrect estimate and entering into agreements for the work. Final action taken is awaited (August 2018).

³⁷ Crust thickness = Granular sub-base + Granular base + Binder course + Wearing course.

³⁸ The design traffic is considered in terms of cumulative number of standard axels (in the lane carrying maximum traffic) to be carried during the design life of a road.

³⁹ The Vehicle Damage Factor (VDF) is a multiplier to convert the number of commercial vehicles of different axle loads and axle configuration into the number of standard axle load repetitions of magnitude 80 KN.

⁴⁰ The California Bearing Ratio (CBR) is a penetration test for evaluation of the mechanical strength of natural ground, sub grades and base courses beneath new carriageway construction.

⁴¹ Chainage 11.00 to 21.00 Km.

⁴² With the help of Junior Engineer, Provincial Division, PWD, Chandauli and Assistant Engineer, Provincial Division, PWD, Chandauli.

⁴³ Once by taking the realistic value as per available information, and again by taking the indicative value.

2.6 Excess payment of ₹ 1.16 crore to contractor

Approval of higher rates of tipper for transportation of construction material led to over payment of ₹ 1.16 crore to the contractor.

The department accorded (January 2010) administrative and financial sanction of ₹ 49.16 crore for widening and strengthening of *Jivnathpur-Kanchanpur-Chakiya-Naugarh-Madhupur road*⁴⁴. The Superintending Engineer (SE) PWD, Mirzapur circle, signed (February 2010) a contract bond with a firm for ₹ 48.50 crore, for execution of the work scheduled to be completed in February 2012. An amount of ₹ 40.85 crore was paid to the contractor upto March 2017⁴⁵ and the work was still in progress as of December 2017 without cost escalation.

As per the prescribed rates (MoRTH), transportation charges by tipper (10 tonne capacity) was ₹ 1.74 per tonne per km for the base year 2001-02. Further, as per the circular issued (September 2008) by Engineer-in-Chief (E-in-C), PWD, Lucknow, price escalation of five *per cent* per annum was admissible on the above transportation charges, by taking 2001-02 as the base year.

It was however observed that in the detailed estimate of the work, transportation charges of tipper (10 tonne capacity) were adopted by EE (and also approved by CE) at a much higher rate of ₹ 4.69 per tonne per km (taking the base rate as Rs.3.35 per tonne per km) as against ₹ 2.44 per tonne per km (adopting the admissible base rate Rs.1.74 per tonne per km). This resulted in excess expenditure of ₹ 1.16 crore (May 2016). Incidentally, the road construction for this section of 18.80 km was also delayed by 70 months due to piecemeal release of funds during 2009-10 to 2017-18.

In reply, the department had stated (November 2016) that action against the erring officers/officials would be initiated. Despite the assurance of the department (November 2016), it was noticed that EE further paid ₹ 1.37 crore to the contractor (March 2017).

The department stated (January 2018) that action against the erring officers/officials are in progress and justified the action of EE stating that the payments were made as per the tendered rates. The reply is not acceptable as the payment for the items under reference were made by the EE on the basis of inflated rates of tipper in spite of the assurances given by the department which was not acted upon and no action has been taken on the erring officials yet.

2.7 Excess expenditure of ₹ 1.32 crore

Excess provision of Wet Mix Macadam in road crust design and erroneous calculation of equivalency factor of Semi-Dense Bituminous Concrete resulted in excess expenditure of ₹ 1.32 crore.

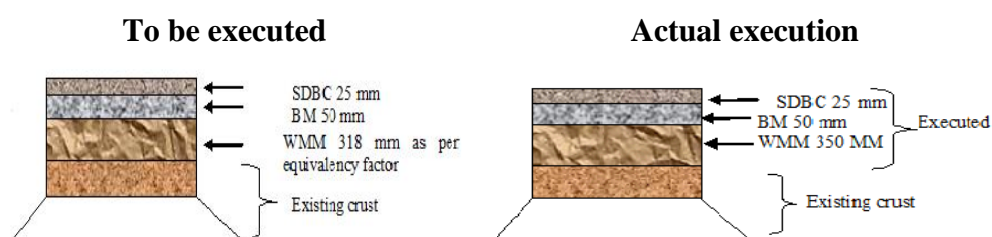
The department had accorded (December 2011) administrative and financial sanction of ₹ 37.73 crore for 'Widening and Strengthening of *Bareilly-*

⁴⁴ (State Highway-97) from km. 0.000 to 18.800 and from km. 90.000 to 91.840 (total 20.640 km).

⁴⁵ 24th Running Bill dated 28.03.2017 amounting to ₹ 1.37 crore.

Beesalpur Road (Pramukh Zila Marg) of 26 km⁴⁶ long road. The Chief Engineer, Bareilly Zone, Bareilly accorded (December 2011) technical sanction for the work and the Superintending Engineer, Bareilly Circle, Bareilly executed the contract bond⁴⁷ (December 2011) of ₹ 32.57 crore for execution of the work. The work had commenced in December 2011 and was completed in April 2016 without cost escalation.

Audit observed that the sanctioned detailed estimate provided for 298 mm overlay in terms of Bituminous Macadam (BM). The overlay of 298 mm required 25 mm SDBC, 50 mm BM and 318 mm WMM as per equivalency factor⁴⁸. The Division⁴⁹, however, provided 350 mm WMM instead of 318 mm WMM in the estimate which was sanctioned by CE. Thus, failure to ensure correct calculation of estimates based on adequate data and lack of due diligence resulted in excess provision of 32 mm WMM in the estimates and consequential excess execution of 6,615 cum (73,908 cum- 67,293 cum⁵⁰) WMM valued at ₹ 1.32 crore⁵¹ (as per final bill of February 2017).



The department stated (December 2017) that due to scraping of 20 mm bituminous layer, crust thickness increased from 298 mm to 318 mm in terms of BM. The reply was not acceptable as a provision of profile correction coat with 9,417 cum WMM for levelling of scraped bituminous layer was already made in the estimates and, therefore, there was no need to increase thickness of the crust from 298 mm to 318 mm in terms of BM.

2.8 Avoidable expenditure of ₹ 2.59 crore in strengthening of road

Incorrect calculation of Million Standard Axle and consequential faulty design of the crust led to avoidable expenditure of ₹ 2.59 crore in strengthening of a road in Kanpur.

IRC: 37-2001 specifications stipulate use of Vehicle Damage Factor⁵² (VDF) of 1.5 and 3.5 for Commercial Vehicle Per Day (CVPD) ranging between 0 to 150 and 150 to 1,500 respectively for preparation of estimates.

The department accorded (September 2013) administrative and financial sanction of ₹ 6.41 crore for the work of strengthening of *Company Bagh*

⁴⁶ Km 1.000 to km 26.000

⁴⁷ CB No- 28/Bly/2012 dated 23.12.2011.

⁴⁸ As per equivalency factor provided under Indian Road Congress (IRC) norms, 1 cm of BM is equal to 0.7 cm of semi-dense bituminous concrete (SDBC) and 1.5 cm of Wet Mix Macadam (WMM).

⁴⁹ Junior Engineer (Technical), Assistant Engineer, Executive Engineer and Superintending Engineer.

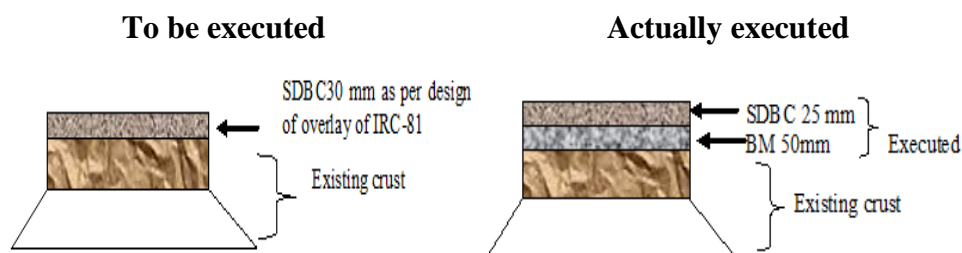
⁵⁰ Length: 26000 Metre X Width: 7 metre X thickness: 0.318 metre= 57876 cum+Profile correction: 9417 cum=67293 cum

⁵¹ 6615 cum x ₹ 2005.65 (₹1774.60x13.02% above contract rate) = ₹1.32 crore

⁵² The VDF is a multiplier for converting the number of commercial vehicles of different axle loads and axle configurations to the number of standard axle load repetitions.

Chauraha to Meghdoot Hotel road (upto VIP road, chainage of 0.00 to 6.00 Kms.) in district Kanpur. The Chief Engineer (CE), PWD, Kanpur Zone accorded (November 2013) technical sanction for the same amount and accordingly, Superintending Engineer (SE), Kanpur Circle, Kanpur executed (November 2013) a contract bond with a firm. The work was completed in June 2014 and ₹ 4.96 crore was paid to the contractor.

Audit observed that EE assigned (May 2013) the work of designing the crust overlay of the road to Harcourt Butler Technical Institute, Kanpur (HBTI). As per IRC: 81-1997, the designing of crust overlay essentially required data relating to characteristic deflection and Million Standard Axle⁵³ (MSA) of the road. The characteristic deflection⁵⁴, as per Benkelman Beam Deflection Test (BBDT) carried out by HBTI, ranged between 2.23 mm to 2.31 mm. For calculation of MSA, the Department provided weekly traffic census data in terms of commercial vehicle per day (CVPD) to HBTI which was 65. As per IRC specifications, HBTI was required to take VDF of 1.5 for calculation of MSA for CPVD below 150. The HBTI, however, took VDF of the road as 3.5 and incorrectly calculated MSA as 1.17, against the actual value of 0.43. The calculation of higher MSA resulted in designing of unnecessarily thicker overlay of 50 mm bituminous macadam (BM) and 25 mm semi-dense bituminous concrete (SDBC), against the required thickness of only 30 mm SDBC.



The department accepted (July 2017) that VDF of 3.5, taken by HBTI, was incorrect but justified the bituminous layer of BM and SDBC stating that these were taken as 50 mm and 25 mm respectively which was minimum. The reply was not acceptable as the BM and SDBC layers were designed on the basis of incorrect VDF of 3.5 and considering that traffic on the road was of light and medium capacity vehicles, as informed by the Division to HBTI in May 2013, 30 mm SBDC was sufficient for strengthening of the road and there was no need for two layers of BM and SDBC. The CE, who was responsible for checking accuracy of the estimates and adequacy of data used, also accorded technical sanction on the estimates which was incorrect and resulted in avoidable expenditure of ₹ 2.59 crore in construction of the road.

⁵³ Commercial vehicles of different axle loads and axle configurations is converted into standard axle load (10 MT) repetitions and represented in Million Standard Axles.

⁵⁴ Its value alongwith million standard axle (MSA) determines the required overlay in terms of BM.

Revenue Department

2.9 Irregular retention of Government Revenue and unauthorised expenditure therefrom

In violation of Constitutional provisions, *Khatauni* issue charges of ₹ 111.42 crore was kept out of Government account, and of this, ₹ 44.35 crore was expended.

Article 266 (1) and (3) of the Constitution of India, *inter alia*, stipulates that all revenues received by the Government of a State shall form the Consolidated Fund of the State, from which no money shall be appropriated except in accordance with law or for the purposes and in the manner provided in the Constitution.

Government of Uttar Pradesh notified⁵⁵ (July 2005) the Uttar Pradesh Record of Rights (Computerisation) Rules, 2005 for computerisation of land records which provided for levy of charges for issuing copy of *Khatauni* at the rate of ₹15 per copy from the applicant, depositing the same into a separate saving bank account operated in the name of Sub Divisional Magistrate (SDM) of the district and incurring expenditure out of the revenue collected on modernisation and maintenance of computers, under the directives⁵⁶ issued by the Board of Revenue. The notification, however, was in contravention of the Constitutional provisions referred to above and diluted the system of legislative budgetary control, and is also fraught with the risk of misappropriation and fraud.

Scrutiny of records (March 2015 to March 2017) of 29 District Magistrates revealed that district authorities collected ₹ 111.43 crore towards charges for issuing copies of *Khatauni* which were kept outside the Government account; and an amount of ₹ 44.35 crore was spent out of the collected funds without budgetary allocation and approval of legislature.

The matter was referred to the department (July 2017); no reply has been received till date (July 2018).

Sports Department

2.10 Unfruitful Expenditure on construction of Sports College building

Selection of inappropriate land for construction of the Sports College building led to abandonment of work after expenditure of ₹ 22.35 crore.

As per Paragraph 212 of UP Budget Manual, for all projects costing five crore and above, project preparation should commence with the preparation of a feasibility report which focussing on analysis of the existing situation, nature and magnitude of the problems to be addressed, alternative strategies, initial environmental and social impact analysis, preliminary site investigation, stake holders, commitment and risk factors.

⁵⁵ In exercise of power conferred under Section 234 of Uttar Pradesh Land Revenue Act 1901, notified in 2005.

⁵⁶ The Board issued directives for incurring expenditure on various items, such as Tehsil Diwas (August 2009) and strengthening of revenue courts (May 2012).

Audit however observed that without considering the above provisions, the department had taken up the work of construction of sports college in Saharanpur district in which an expenditure of ₹ 22.35 crore was rendered unfruitful as discussed below:

The department had approved (January 2011), the work of construction of sports college at a cost of ₹ 86.64 crore and had nominated Uttar Pradesh Rajkiya Nirman Nigam Limited (UPRNN) as the executing agency. A total amount of ₹ 28 crore was released by the Government in five instalments (January 2011 to September 2014). The work was started in February 2011 with stipulated date of completion in March 2015.

Audit observed that prior to sanction (January 2011), the District Administration, Saharanpur transferred (December 2008) to the Sports department 20.47 hectares of land in village Sherullahpur Ahatmal Tehsil, Behat. On the request of the Sports Officer, Saharanpur, to ascertain the suitability of land for the specified purpose due to the land lying along a seasonal river⁵⁷, the department constituted a Committee⁵⁸ (February 2009). The Committee in consultation with local farmers declared the land suitable for the college as its water never touched the allotted land. It, however, proposed construction of a precautionary retaining wall and boulder pitching to stop the river water from entering the college premises in future. Accordingly, the work of retaining wall was executed during January 2011 to June 2011.

Audit observed that while the work of construction of Sports College building was in progress, District Magistrate, Saharanpur drew (June 2011) attention of the Project Manager, UPRNN towards diversion of river water due to construction of the boundary wall of the college and consequential danger of flood in the nearby village. The District Magistrate also wrote (June 2011) to the Director, Sports for getting the remedial work⁵⁹ done. Subsequently, Managing Director, UPRNN informed (July 2012) the Principal Secretary, PWD that the site selected was not suitable for construction of the Sports College as the land was situated on the river bed. He recommended abandoning the work and writing off the expenditure incurred, as the remedial works like construction of retaining wall and laying of boulder pitching were not capable of stopping the flood. A year later, the Assistant Project Manager, UPRNN reported (June 2013) sweeping away of service road (estimated reconstruction cost: ₹ 30 lakh), constructed for transportation of material to the construction site of Sports College building, in the flood. More than a year later, the work was stopped (September 2014) after incurring a total expenditure of ₹ 22.35 crore on construction of players' hostel, recreation hall, dining hall, campus road, retaining wall, boulder pitching, administrative building, overhead tank and electrical works. In January 2016, Government referred the matter to the Indian Institute of Technology, Roorkee (IIT) for conducting hydrological study, channelisation of river and analysis and design of the river training works to ensure safety of the Sports College and villagers. IIT opined (May 2017) that the river cross-section had been severely

⁵⁷ Khairowali (Kher) river

⁵⁸ Comprising of Engineer, PWD nominated by the DM as Chairman; Regional Sports Officer/Sports Officer as Convener Member and an Officer of Revenue Department not below the rank of Tehsildaar as member.

⁵⁹ Boulder pitching and stone pitching to save boundary wall and stop water entering the college premises.

encroached by construction of the boundary wall which resulted in shifting of river course, erosion of agricultural land and inundation in the village land. The study report, however, suggested various works (like construction of embankment towards left and right side of river, embankment cum road along with left bank of river, etc.) to make the Sports College operational, which were yet to be processed by the department (August 2018).

Thus, by commencing the construction work without feasibility study as prescribed in the Budget Manual and recommending construction of retaining wall without properly assessing the risk of flooding in the village, and failing to take corrective action till date, the department has incurred unfruitful expenditure of ₹ 22.35 crore.



(SARIT JAJA)

Principal Accountant General (G&SSA)
Uttar Pradesh

Allahabad
Dated

26 OCTOBER 2018

COUNTERSIGNED



(RAJIV MEHRISHI)

Comptroller and Auditor General of India

New Delhi

Dated 14 Nov. 2018

Appendix - 1.1

Records not furnished by department in respect of audited schemes proposed for inclusion in Audit Report for the year 2016-17

(Reference: Paragraph no .1.4)

Sl. No.	Name of the Department	Details of schemes audited	No. of units covered	Units not furnished records	Name of records not produced
1.	Rural Development Department	IT Audit on NREGA Soft	80	19	<ol style="list-style-type: none"> 1. Muster Roll Receipt Register 2. Job card Application Register 3. Employment Register 4. Work Register 5. Asset Register 6. Complaint Register 7. Job card Register
2.	Sports Department	Activities on Sports Department	17	7	<ol style="list-style-type: none"> 1. Records relating to budget estimates and demand form Districts 2. Records relating to monitoring 3. Records relating to reports of water quality of swimming pool 4. Diet stock register 5. Records of construction and maintenance of swimming pool 6. Attendance Register of Hostel 7. Diet and stock register of Hostel 8. Food vouchers of 7/2015 to 5/2016 9. Stock register 7/2016 to 11/2016 10. Records of Zila Protasahan samiti
3.	Agriculture Department	National Food Security Mission	12	11	<ol style="list-style-type: none"> 1. Records of soil conservation 2. Complaint register 3. Inspection report of district consultants 4. Details of seed replacement ratio 5. Success stories of scheme 6. Data dump of Agriculture Department for all schemes 7. Details of quantity of seed regarding liabilities of Rs. 34.35 crore for the period of 2010-11 to 2014-15 of seed distribution agencies
4.	Medical Health and Family Welfare Department	Working of Registrars of Births and Deaths	71	11	<ol style="list-style-type: none"> 1. Births Register 2. Deaths Register 3. Still birth Register 4. Mandatory forms i.e., 1 to 3 Information of events, 7 to 9 register of events and 11 to 13 monthly report
5.	Irrigation and Water Resources	Execution of Gomti Riverfront	1	1	<ol style="list-style-type: none"> 1. Agreements estimates and measurement books relating to 31 agreements by Executive Engineer and

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	Department	Development Project			<p>Assistant Engineers out of 61 agreements selected for detailed audit under Gomti Riverfront Development Project.</p> <ol style="list-style-type: none"> 2. Measurement books relating to 30 agreements by SE out of above 61 selected agreements. 3. Drawing and Design of all works under GRFD Project 4. Design and Drawing of Diaphragm Wall vetted by IIT and sanctioned by Department. 5. Impact Assessment Report by M/s Perfect Inviro. 6. Final study report of Gomti Pollution, Ecology and Riverfront Development by IIT Roorkee. 7. Extra items and its rate analysis of Rubber Dam 8. Details of sludge excavated from river bed and its utilisation. 9. Reach wise/agreement wise details of use of earth excavated from interceptive trunk drain. 10. Interest bearing securities register no.85. Agreement wise details of FDR/Bank guarantee and its verification received as security deposit against agreements constituted at different level in the project. 11. Land acquisition register 12. Inspection Report of Higher Authority 13. Contractor Ledger, Works Abstract 14. Transfer Entry Orders 15. Works Register-81 16. Work Order Issue register 17. All records of Sub-Division 18. Objection Book-60 19. Temporary and Permanent Advance Register 20. Stock Auction Register 21. Tender sale Register 22. Dead Stock Register 23. List of Condemned Material 24. Complaints Register 25. Selected Measurement Book 26. Stock Register after March 2009 and Tools and Plant Register
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6.	Technical Education Department	Activities of Technical Education Department	26	22	<ol style="list-style-type: none"> 1. Reports and Returns regarding Annual Plan 2. Complete copies of UCs 3. Copy of releases 4. Records relating to year wise sanction of works 5. Strategic Plan and work Plan of Regional offices 6. Records regarding Monitoring Committee 7. Records regarding Multi Point Entry and Credit System 8. Records of various committees at the level of Directorate 9. Court cases 10. Records of Internal Audit and Guard Files 11. Inspection files 12. Records of entrance exams, counseling, admissions, semester wise examinations, results, placements, manpower, closure reports of affiliated institutes 13. Details of faculty in affiliated institutes 14. Records of Planning, Fee Reimbursement, Insurance Fee, Technical Education Quality Improvement Programme 15. Balance Sheet 16. Records of Caution Money 17. Documents related to enrollments, Tuition and Hostel Fee 18. Documents related to Hostel Facility 19. Documents related to Magazine Fund
7.	Prisons Administration and Reform Services Department	Functioning of Jails	18	1	<ol style="list-style-type: none"> 1. Correspondence file of Arms and Ammunition policy
8.	Irrigation and Water Resources Department	Accelerated Irrigation Benefit Programme	36	26	<ol style="list-style-type: none"> 1. Utilisation Certificate 2. Details of constitution of monitoring committee and holding of committee meetings 3. Preliminary Estimates of the project 4. Original DPR alongwith revised DPRs (except DPRs of 2006 and 2008)

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					<ol style="list-style-type: none">5. Details of bank accounts6. MIS related information7. Details of land to be acquired, actually acquired and balance land for acquisition (Khasra wise and farmer wise), Bar Charts8. Inspection Reports9. Records of contract bonds executed10. Details of contractors registration11. Annual Work Programme of the project12. Technical Bid, Financial Bid13. Tendering related documents pertaining to construction of Rapti Main Canal (Km 0.00 to 125.682)14. Details of contractors registration15. Details of land acquisition16. Details of Technical Bid Evaluation of Rapti Main Canal (Km 50.00 to 80.00)17. Financial Bid Rapti Main Canal (Km 50.00 to 60.00)18. Details of Technical Bid Evaluation19. Works Abstract20. Previous Audit Inspection Report and its compliance21. Broadsheet and Ledger related to GPF of class IV employees22. Bar Chart, T-diagram, Line diagram23. Contractor Ledger, Work Register, Liability Register24. Revenue Records25. Bond executed by EE26. Bond executed by AE27. Bond Register of AE28. Contract bonds and estimate of works executed under p-maintenance29. Measurement Book Register30. Transfer Entry Register and Book31. Technical Audit Cell Recovery related records32. Advance withdrawal from GPF of class IV employees33. Final payment vouchers of Bonds executed by EE34. Vouchers no. 1 to 12 of October 2014 and 144 vouchers of March 2016
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					<p>35. Adjustment vouchers of advances from November 2016 to March 2017</p> <p>36. List of unserviceable items</p> <p>37. Contract Bonds</p> <p>38. Check measurement statement</p> <p>39. Contract Bond Register and files executed by AE</p> <p>40. Work order files</p> <p>41. MB books</p> <p>42. Advance Register</p> <p>43. Quality Test reports</p> <p>44. Description of samples forwarded to Quality Control Division for testing</p> <p>45. Inspection Reports carried out on behalf of contractors</p> <p>46. Gauge and Irrigation Register</p> <p>47. Utilisation Certificate</p> <p>48. Preliminary Project Proposal</p> <p>49. Quality Control Register and test reports</p> <p>50. Gauge Register at Head of Hardoi Branch</p> <p>51. Preliminary Project Proposal Report, List of all bonds rescinded Prior to July 2012, Bill of Quantity, work actually done, MBs and balance of work, payment made to contractor against the bill of quantity of 88 balance work shown of the bond executed in favour of M/s Rithwik Project Pvt. Ltd. On January 2013.</p> <p>52. Total quantity of boulders found during excavation of Bansagar Feeder Channel and action taken for disposal of these boulders</p> <p>53. Documents relating to land acquisitions as Khasra, Khatauni, ownership of land, Details of payment to farmers and land gap between the canal and its owners details</p> <p>54. Farmer-wise, Khasra-wise and Khatauni-wise details of land relating to construction of canal of project</p> <p>55. Details of Demand Drafts pertaining to previous years, lying with divisions (Name of the farmers, Demand Draft Number and date, DD amount, rate of land and area of land to be purchased</p>
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9.	Urban Development Department	Implementation of Adarsh Nagar Yojna in small and medium towns	57	1	1. Details of expenditure as well as completion report/Utilisation Certificates.
10	Panchayati Raj Department	PA on Rejuvenation of River Ganga	137	9	1. Solid Liquid Waste Management file 2. Period of ban on mining of sand file 3. Old dysfunctional toilets repairs file 4. Inspection Report with respect to construction of Individual House Hold Latrines
Total			455	108	

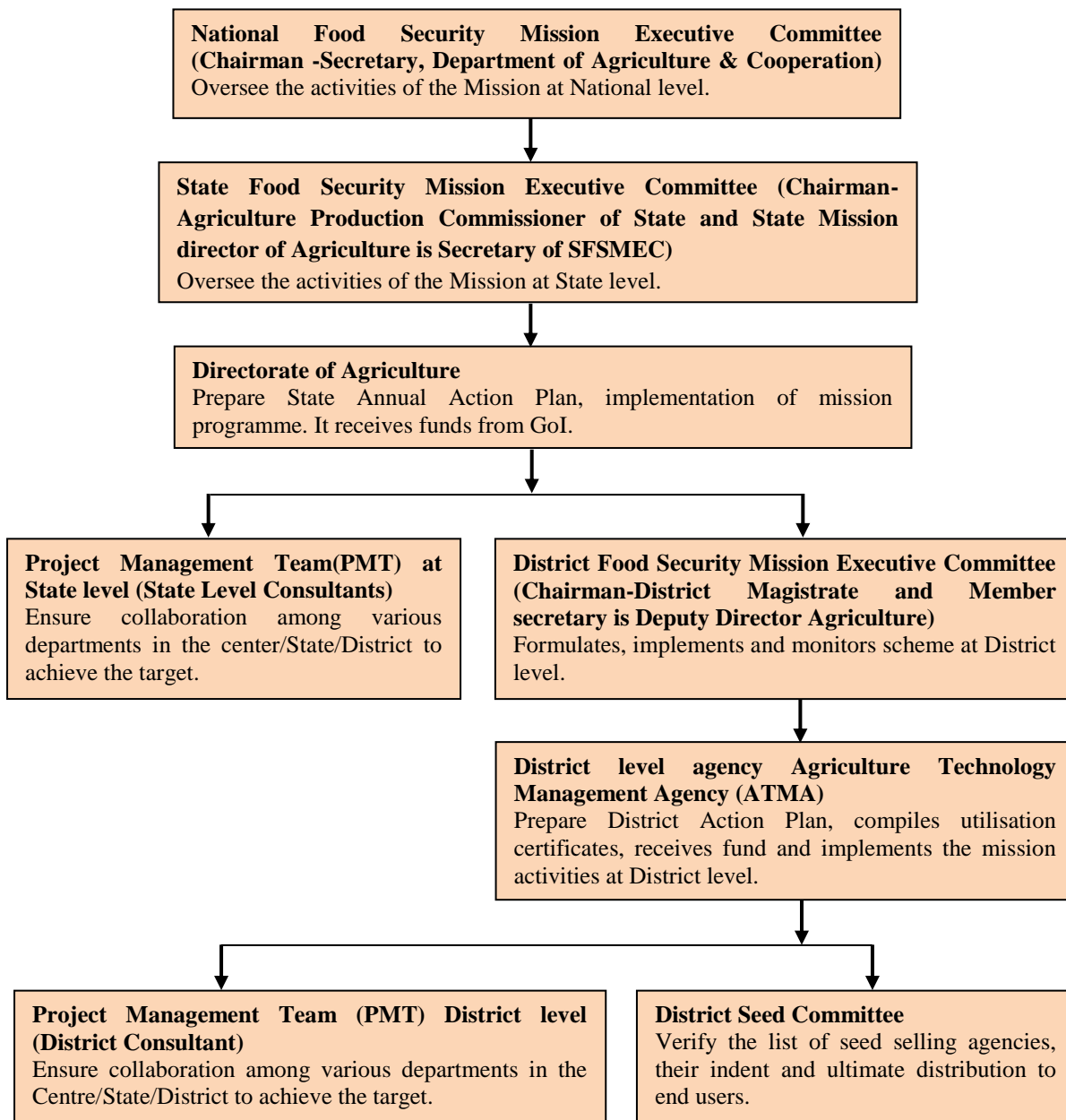
Appendix - 1.2

Statement showing details of audit memos issued but replies not received/partially received in respect of audited schemes proposed for inclusion in Audit Report for the year 2016-17

(Reference: Paragraph no. 1.4)

Sl. No.	Name of the Department	Details of schemes audited	No. of Audit Memos issued	Reply not received	Reply partially received
1	Rural Development Department	IT Audit on NREGA Soft	32	9	2
2	Sports Department	Activities of Sports Department	179	36	0
3	Irrigation and Water Resources Department	Execution of Gomti Riverfront Development Project	233	233	0
4	Technical Education Department	Activities of Technical Education Department	1,086	117	48
5	Prisons Administration and Reform Services Department	Functioning of Jails	142	21	0
6	Irrigation and Water Resources Department	Accelerated Irrigation Benefit Programme	1,474	357	114
7	Urban Development Department	Implementation of Adarsh Nagar Yojna in small and medium towns	900	14	0
Total			4,046	787	164

Appendix - 2.2.1
Organogram
(Reference: Paragraph no .2.2.2)



(Source: Agriculture Directorate)

Appendix-2.2.2

Physical target and achievement of distribution of seeds in test checked districts

(Reference: Paragraph no. 2.2.6.2)

(Quantity in quintal)

Name of district	2012-13		2013-14		2014-15		2015-16		2016-17	
	T	A	T	A	T	A	T	A	T	A
Rice (Hybrid)										
Aligarh	NA	NA	NA	NA	60	0 (0)	NA	NA	NA	NA
Bahraich	550	730 (133)	1,815	1,815 (100)	1,800	1,800 (100)	2,910	877 (30)	2,000	1,226 (61)
Budaun	300	201 (67)	470	436 (93)	700	630 (90)	50	26 (52)	390	54 (14)
Ghazipur	530	0 (0)	1,000	38 (4)	700	78 (11)	50	35 (70)	1,210	30 (2)
Siddharth Nagar	620	608 (98)	1,100	256 (23)	NA	NA	NA	NA	NA	NA
Total	2,000	1,539 (77)	4,385	2,545 (58)	3,260	2,508 (77)	3,010	938 (31)	3,600	1,310 (36)
Rice (High Yielding Varieties)										
Aligarh					1,550	29 (2)	510	414 (81)	430	388 (90)
Bahraich	5,400	4,075 (75)	10,071	2,307 (23)	2,900	291 (10)	1,990	1,990 (100)	1,320	418 (32)
Budaun	2,900	486 (17)	2,070	876 (42)	1,520	2 (0)	580	201 (35)	640	189 (30)
Ghazipur	5,150	952 (18)	3,980	814 (20)	2,710	73 (3)	300	6 (2)	660	70 (11)
Siddharth Nagar	6,040	4,434 (73)	4,400	1,666 (38)	NA	NA	NA	NA	NA	NA
Total	19,490	9,947 (51)	20,521	5,663 (28)	8,680	395 (5)	3,380	2,611 (77)	3,050	1,065 (35)
Wheat										
Bahraich	19,012	19,012 (100)	32,900	16,114 (49)	19,900	19,900 (100)	8,500	5,831 (69)	11,200	4,108 (37)
Chirtakoot	NA	NA	NA	NA	6,970	4,225 (61)	4,919	2,150 (44)	2,200	1,700 (77)
Ghazipur	15,870	10,449 (66)	24,770	10,466 (42)	21,880	24,919 (113)	15,835	7,688 (49)	11,680	6,897 (59)
Mathura	17,840	15,674 (88)	28,336	28,336 (100)	NA	NA	NA	NA	NA	NA
Sant Ravidas Nagar	12,165	11,968 (98)	6,790	9,041 (133)	NA	NA	NA	NA	NA	NA
Siddharth Nagar	27,370	27,223 (99)	22,570	20,507 (91)	NA	NA	NA	NA	NA	NA
Total	92,257	84,326 (91)	1,15,366	84,464 (73)	48,750	49,044 (101)	29,254	15,669 (54)	25,080	12,705 (51)
Pulses										
Aligarh	491	258 (53)	491	50 (10)	417	0 (0)	170	25 (15)	385	12 (3)
Bahraich	2,410	964 (40)	2,140	397 (19)	1,365	315 (23)	2,530	56 (2)	3,035	233 (8)
Budaun	2,047	287 (14)	1,194	59 (5)	1,227	26 (2)	435	16 (4)	1,185	25 (2)
Chitakoot	2,437	160 (7)	2,437	316 (13)	2,530	543 (21)	1,750	403 (23)	4,140	358 (9)
Ghazipur	806	100 (12)	1,286	197 (15)	762	36 (5)	480	29 (6)	1,145	24 (2)
Kanpur Nagar	945	195 (21)	945	127 (13)	968	330 (34)	995	65 (7)	1,335	59 (4)
Mathura	78	162 (208)	78	42 (54)	106	16 (15)	109	94 (86)	65	15 (23)
Sambhal			355	31 (9)	471	24 (5)	560	58 (10)	465	24 (5)
Sant Ravidas	168	165 (98)	168	100 (60)	196	233 (119)	220	110 (50)	200	35 (17)

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Nagar										
Siddharth Nagar	193	138 (71)	283	117 (41)	241	177 (73)	100	23 (23)	395	43 (11)
Total	9,575	2,429 (25)	9,377	1,436 (15)	8,283	1,700 (21)	7,349	879 (12)	12,350	828 (7)
Hybrid Coarse Cereal										
Aligarh	NA	NA	NA	NA	119	440 (370)	827	142 (17)	500	280 (56)
Bahraich	NA	NA	NA	NA	NA	NA	487	375 (77)	1,510	396 (26)
Budaun	NA	NA	NA	NA	140	1,110 (793)	228	80 (35)	555	127 (23)
Mathura	NA	NA	NA	NA	63	329 (522)	297	7 (2)	405	43 (11)
Total					322	1,879 (584)	1,839	604 (33)	2,970	846 (28)
High Yielding Varieties- Coarse Cereal										
Aligarh	NA	NA	NA	NA	1,160	130 (11)	288	20 (7)	75	20 (27)
Bahraich	NA	NA	NA	NA	NA	NA	42	0 (0)	50	0 (0)
Budaun	NA	NA	NA	NA	620	0 (0)	39	0 (0)		
Mathura	NA	NA	NA	NA	570	15 (3)	159	0 (0)	50	90 (180)
Total					2,350	145 (6)	528	20 (4)	175	110 (63)

(Source: Deputy Director Agriculture of test-checked districts)

Note: T: Target, A: Achievement and NA-Not applicable

Appendix - 2.2.3
Year wise position of yield of Rice, Wheat and Pulses
(Reference: Paragraph no. 2.2.6.2)

Name of District	Year	Productivity (In Kg/ Hectare)		
		Rice	Wheat	Pulses
Bahraich	2012-13	2,390	2,845	911
	2013-14	2,364	3,234	886
	2014-15	2,225	2,376	670
	2015-16	1,888	2,661	842
	2016-17	2,262	3,162	849
Chitrakoot	2012-13	1,500	2,397	905
	2013-14	1,793	1,956	289
	2014-15	1,008	1,117	174
	2015-16	667	1,193	275
	2016-17	2,070	2,961	917
Ghazipur	2012-13	2,337	2,873	1,125
	2013-14	2,136	2,626	801
	2014-15	2,153	1,766	1,028
	2015-16	2,165	2,386	1,103
	2016-17	2,147	3,232	1,328
Kanpur Nagar	2012-13	2,342	3,555	1,313
	2013-14	2,559	3,845	926
	2014-15	2,316	1,510	636
	2015-16	2,274	2,124	771
	2016-17	2,939	4,069	1,171
Sambhal	2012-13	2,408	3,219	918
	2013-14	2,302	3,521	877
	2014-15	2,189	1,977	806
	2015-16	2,301	3,070	725
	2016-17	2,243	3,493	951

(Source: Agricultural Directorate)

Appendix - 2.2.4

Details of irregular distribution of agricultural implements in test-checked districts

(Reference: Paragraph no. 2.2.6.2)

Name of district	Year	Sl. No	Name of beneficiaries	Name of agricultural implement	Vehicle number	Registration in ARTO/RTO	Subsidy amount (₹)
Bahriach	2015-16	1	Vinay Kashyap	Rotavator	UP40H 8401	Motor cycle	35,000.00
		2	Radha	Rotavator	UP40H 0421	Motor cycle	35,000.00
		3	Renu	Rotavator	UP40H 1012	Motor cycle	35,000.00
		4	Sumitra	Rotavator	UP40H 4516	Motor cycle	35,000.00
		5	Nirmala Devi	Rotavator	UP40H 8241	Motor cycle	35,000.00
		6	Meena	Rotavator	UP40J 4521	Motor cycle	35,000.00
		7	Janki	Rotavator	UP40G 8011	Invalid number	35,000.00
		8	Shama Bugum	Rotavator	UP40J 8021	Motor cycle	35,000.00
		9	Kalawati	Rotavator	UP40H 2145	Motor cycle	35,000.00
		10	Tahir Ali	Rotavator	UP40E 4654	Motor cycle	35,000.00
		11	Devta Deen	Rotavator	UP40 F1521	Motor cycle	35,000.00
		12	Nadir Khan	Rotavator	UP40H 1048	Motor cycle	35,000.00
		13	Nseem Ahmad	Rotavator	UP 40H6542	Motor cycle	35,000.00
		14	Mohd Sadik	Rotavator	UP40H 7102	Motor cycle	35,000.00
		15	Sunita	Rotavator	UP40K 6124	Motor cycle	35,000.00
		16	Nikhlesh Kumar	Rotavator	UP40E 1421	Motor cycle	35,000.00
		17	Arjun Prasad	Rotavator	UP40K 9562	Motor cycle	35,000.00
		18	Mohd Tahir	Rotavator	UP40D 0142	Motor cycle	35,000.00
		19	Abdul Kaaf Khan	Rotavator	UP40L 9360	Motor cycle	35,000.00
Budaun	2012-13	20	Rajesh	Rotavator	UP24A 5670	Motor cycle	30,000.00
		21	Narendra Pal	Rotavator	UP24Q 9684	Motor cycle	30,000.00
		22	Ram Pal	Rotavator	UP24C 5948	Motor cycle	30,000.00
		23	Amit Kumar Singh	Rotavator	UP24D 3114	Car	30,000.00
		24	Sukhdevraj Singh	Rotavator	UP24D 9469	Motor cycle	30,000.00
		25	Jagdeesh	Land leveler	UP24M 9154	Motor cycle	1,50,000.00
		26	Suraj Pal Singh	Land leveler	UP24L 1968	Motor cycle	1,50,000.00
		27	Brahmanand	Rotavator	UP24M 9178	Motor cycle	30,000.00
		28	Tota Ram	Rotavator	UP24M 9186	Motor cycle	30,000.00
		29	Pushpa	Rotavator	UP24M 9123	Motor cycle	30,000.00
		30	Rohatasi Devi Singh	Rotavator	UP24M 9196	Motor cycle	30,000.00
	31	Prem Pal Singh	Rotavator	UP24M 9188	Motor cycle	30,000.00	
	2013-14	32	Charan Singh	Rotavator	UP24J 4124	Car	30,000.00
		33	Hakim Singh	Rotavator	UP24M 9116	Motor cycle	30,000.00
	2014-15	34	Vivek Kumar Singh	Land leveler	UP24N 3879	Motor cycle	1,50,000.00
	2015-16	35	Virendra Singh	Rotavator	UP24D 1796	Motor cycle	35,000.00
		36	Ram Swaroop	Rotavator	UP24L 4047	Motor cycle	35,000.00
		37	Ram Autar	Rotavator	UP24D 9927	Motor cycle	35,000.00
		38	Manoj Kumar	Rotavator	UP24P 2674	Motor cycle	35,000.00

		39	Rameshwar	Rotavator	UP24P 6210	Motor cycle	35,000.00		
		40	Atar Singh	Rotavator	UP24P 5504	Motor cycle	35,000.00		
		41	Prem Pal	Rotavator	UP24R 7883	Motor cycle	35,000.00		
		42	Kavi Devi	Rotavator	UP24J 7679	Motor cycle	35,000.00		
		43	Loog Shree	Rotavator	UP24J 4487	Motor cycle	35,000.00		
		44	Masood Ahmad	Rotavator	UP24N 7241	Motor cycle	35,000.00		
		45	Suresh Pal Singh	Rotavator	UP24K 7581	Motor cycle	35,000.00		
		46	Santos Kumari	Rotavator	UP24A 8544	Bus	35,000.00		
		47	ChandaraKanta	Rotavator	UP24U 1704	Motor cycle	35,000.00		
		48	Raza Ulnavi khan	Rotavator	UP24U 4524	Motor cycle	35,000.00		
		49	Sarvesh	Rotavator	UP24P 4542	Motor cycle	35,000.00		
		50	Avneesh	Rotavator	UP24B 4838	Motor cycle	35,000.00		
		51	Narendra Singh	Rotavator	UP24U5542	Motor cycle	35,000.00		
	2016-17	52	Manoj Kumar	Rotavator	UP24A 6215	Geep/Gypsy	35,000.00		
		53	Ram Bhan Singh	Rotavator	UP24Y 3681	Motor cycle	35,000.00		
Ghazipur	2012-13	54	Chandra Dev Singh Yadav	Rotavator	UP61 P 2867	Motor cycle	30,000.00		
		55	Tribhuwan Singh	Rotavator	UP61 P 9887	Motor cycle	30,000.00		
		56	Chanwa Devi	Rotavator	UP61 J 6994	Motor cycle	30,000.00		
		57	Surendra Pandey	Rotavator	UP61 K 7142	Motor cycle	30,000.00		
		58	Pramod Chauhan	Rotavator	UP61 J 3861	Geep	30,000.00		
		59	Parmeshwar Singh Yadav	Rotavator	UP61 Q 2812	Motor cycle	30,000.00		
		60	Shiv ji Singh	Rotavator	UP61 Q 9968	Motor cycle	30,000.00		
		61	Udai Narayan	Rotavator	UP61 P 2897	Motor cycle	30,000.00		
		62	Surendra Rai	Rotavator	UP61 K 9752	Motor cycle	30,000.00		
		63	Bajinath Singh Chauhan	Rotavator	UP61 P 2839	Motor cycle	30,000.00		
		64	Santos Kumar Yadav	Rotavator	UP61 N 2489	Motor cycle	30,000.00		
		65	Suresh Pal	Rotavator	UP61 J 2791	Motor cycle	30,000.00		
		66	Rajesh Kushwaha	Rotavator	UP61 P 4852	Motor cycle	30,000.00		
		67	Mita	Rotavator	UP61 M 9891	Motor cycle	30,000.00		
		68	Ram Krit Singh Yadav	Rotavator	UP61 J 7782	Motor cycle	30,000.00		
		69	Munna SinghYadav	Rotavator	UP61 D 1491	Motor cycle	30,000.00		
		70	Baliraj Ram	Rotavator	UP61K 8537	Motor cycle	30,000.00		
		71	Bhola Singh Yadav	Rotavator	UP61 D 5938	Motor cycle	30,000.00		
		72	Surya Nath Singh	Rotavator	UP61 D 5409	Motor cycle	30,000.00		
		73	Shiv Shanker Singh	Rotavator	UP61 P 9986	Geep	30,000.00		
		74	Shyam Narayan Yadav	Rotavator	UP61 H 2368	Motor cycle	30,000.00		
		75	Sharda Devi	Rotavator	UP61 P 9853	Motor cycle	30,000.00		
			2013-14	76	Ritesh Kumar	Rotavator	UP54M 7695	Motor cycle	30,000.00
				77	Kailash SinghYadav	Rotavator	UP61 M 7226	Motor cycle	30,000.00
				78	Chabeela Yadav	Rotavator	UP61 P 8921	Motor cycle	30,000.00

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		79	Surya SinghYadav	Rotavator	UP61 E 3252	Motor cycle	30,000.00
		80	Ajai Singh	Rotavator	UP61 J 4078	Motor cycle	30,000.00
		81	Ram Bachan Rajbhar	Rotavator	UP61 P 5666	Motor cycle	30,000.00
	2015-16	82	Ravindra Nath Rai	Rotavator	UP61 B 6034	Motor cycle	35,000.00
		83	Rinkki Devi	Rotavator	UP 61V 3517	Motor cycle	35,000.00
Mathura	2013-14	84	Syoraj Singh	Rotavator	UP85F 0587	Scooter	30,000.00
Sambhal	2013-14	85	Sahib Ali	Rotavator	UP38H 8974	Motor cycle	30,000.00
		86	Son Pal Singh	Rotavator	UP38B 1504	Motor cycle	30,000.00
		87	Badan Singh	Land Leveler	UP21F 9929	Car	1,50,000.00
Sant Ravidas Nagar (Bhadohi)	2013-14	88	Manbhavti Devi	Rotavator	UP66D 0362	Motor cycle	30,000.00
		89	Lav Kush Pandey	Rotavator	UP66J 5703	Motor cycle	30,000.00
Total							33,50,000.00

(Source: Deputy Directors Agriculture of test-checked Districts)

Appendix 2.3.1

Details showing level of Registration of births and deaths during 2012 to 2016 in test checked districts

(Reference: Paragraph No. 2.3.4.1)

District	Year	Estimated Birth	Registered Birth	LOR of Birth	Estimated Death	Registered Death	LOR of Death
Banda	2012	51,996	36,567	70.33	14,882	4,817	32.37
	2013	52,558	36,869	70.15	14,937	3,860	25.84
	2014	52,707	35,585	67.51	14,822	4,695	31.68
	2015	53,179	36,562	68.75	15,077	4,374	29.01
	2016	54,016	35,814	66.30	15,170	3,526	23.24
Bareilly	2012	1,29,023	1,02,625	79.54	36,929	30,871	83.60
	2013	1,25,753	1,18,645	94.35	35,052	20,728	59.13
	2014	1,26,422	98,590	77.98	34,857	21,355	61.26
	2015	1,27,852	67,252	52.60	35,420	11,173	31.54
	2016	1,30,100	71,903	55.27	35,674	11,796	33.07
Gautam Budh Nagar	2012	48,390	47,585	98.34	13,850	10,174	73.46
	2013	44,976	45,305	100.73	12,203	6,761	55.40
	2014	45,120	47,891	106.14	12,124	9,409	77.61
	2015	45,766	52,556	114.84	12,301	10,461	85.04
	2016	46,679	51,850	111.08	12,406	10,039	80.92
Ghazipur	2012	1,04,676	68,920	65.84	29,960	5,444	18.17
	2013	1,07,307	69,376	64.65	30,717	4,726	15.39
	2014	1,07,269	65,583	61.14	30,384	7,534	24.80
	2015	1,08,136	67,572	62.49	30,920	6,541	21.15
	2016	1,09,762	66,545	60.63	31,099	7,883	25.35
Raebareli	2012	98,356	41,634	42.33	28,151	8,678	30.83
	2013	1,00,559	46,475	46.22	28,746	4,525	15.74
	2014	85,763	48,615	56.69	24,246	4,440	18.31
	2015	86,477	49,288	57.00	24,670	6,230	25.25
	2016	87,794	47,375	53.96	24,815	5,836	23.52
Varanasi	2012	1,06,394	62,316	58.57	30,452	10,811	35.50
	2013	1,02,046	79,267	77.68	28,192	11,185	39.67
	2014	1,03,181	73,257	71.00	28,207	12,052	42.73
	2015	1,04,452	69,220	66.27	28,648	10,328	36.05
	2016	1,06,371	58,022	54.55	28,866	10,935	37.88

(Source: Data provided by the CRUP),