



सत्यमेव जयते

**Performance Audit Report of the  
Comptroller and Auditor General of India  
on  
Reconstruction of Infrastructure Post 2013 Disaster  
in Uttarakhand**



लोकहितार्थ सत्यनिष्ठा  
Dedicated to Truth in Public Interest



उत्तराखण्ड शासन

**Government of Uttarakhand**  
*Report No.2 of the year 2018*

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## Preface

This Report of the Comptroller and Auditor General of India for the year ended March 2017 has been prepared for submission to the Governor of the State of Uttarakhand under Article 151 (2) of the Constitution of India.

The Report contains significant results of the Performance Audit on Reconstruction of Infrastructure Post 2013 Disaster in Uttarakhand by the various departments of the State Government.

The instances mentioned in this Report are those, which came to notice in the course of Performance Audit conducted during May 2017 to November 2017 covering the period 2014-15 to 2016-17. Instances relating to the period subsequent to March 2017 have also been included, wherever necessary and status of completion of works has been subsequently updated to indicate the status as on March 2018.

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

Audit wishes to acknowledge the co-operation received from Government of Uttarakhand at each stage of the audit process.

# **Executive Summary**



## Executive Summary

### Introduction

Uttarakhand witnessed a devastating natural disaster during 15 to 17 June 2013 in the form of cloud bursts and heavy to very heavy rainfall in most parts of the higher reaches of Himalayas. This unprecedented rainfall resulted in flash floods and landslides at various locations and caused widespread damage to life and property. Performance Audit on Reconstruction of Infrastructure Post 2013 Disaster in Uttarakhand was undertaken to assess the efforts of the State machinery in restoring damaged infrastructure and in executing reconstruction works after the disaster. Money value of audit observations is ₹ 642.83 crore which is 38.23 *per cent* of total money value of works audited (₹ 1,681.52 crore).

A Medium and Long Term Reconstruction (MLTR) package of ₹ 6,259.84 crore was funded by the Government of India (GoI), Asian Development Bank (ADB), World Bank, and Government of Uttarakhand (GoU) under five different sources of funding namely- Special Plan Assistance (SPA-Reconstruction) (₹ 1,100 crore), Centrally Sponsored Schemes (CSS-R) (₹ 2,135.41 crore), Central Plan (₹ 50 crore), Externally Aided Projects (EAPs) (₹ 2,700 crore), and National/State Disaster Response Fund (NDRF/SDRF) (₹ 274.43 crore).

The overall financial position of the sanctioned funds, funds actually received under MLTR package and expenditure incurred by the State was as per details given below:

**Overall financial position (as on 31 March, 2018) (₹ in crore)**

Source of funding	Approved outlay			Funds released			Expenditure
	GoI Share	State share	Total	GoI share	State share	Total	
Special Plan Assistance	1,100.00	0	1,100.00	1,099.30	-	1,099.30	688.35
Assistance under CSSs	1,709.03	426.38	2,135.41	215.89	567.19	783.08	718.10
Central Plan Assistance	50.00	0	50.00	0	-	0	0.00
NDRF/SDRF (90:10)	246.99	27.44	274.43	246.99	27.44	274.43	NA
<b>Externally Aided Projects</b>							
ADB funded UEAP (200 million US\$)*			1,200.00	-	-	1,141.43	1,125.38
WB funded UDRP (250 million US\$)			1,500.00	-	-	1,319.03	1,176.44
<b>Total</b>			<b>6,259.84</b>			<b>4,617.27</b>	<b>3,708.27</b>

\* The loan was subsequently revised to US\$ 185 million (May 2017)

Source: Information provided by the respective departments of the GoU.

2,359 number of works of nine sectors of the State Government were sanctioned under MLTR package; out of which, 1,769 works (75 *per cent*) were completed, 514 (22 *per cent*) were in progress as on stipulated date of completion (31-03-2017 for SPA-R/CSS-R/ADB funded works and 31-12-2017 for World Bank funded works) and the balance 76 (3 *per cent*) were yet to be taken up. However, during the period 1 April 2017 to 31 March 2018 the status of completion improved and number of completed works went up to 2,066 in March 2018 which accounts for 87 *per cent* of total works sanctioned under MLTR.

The position of these works as on 31 March 2018 was as under:

Source of Fund	Sanctioned works	Completed	In progress	Unstarted
SPA-R	944	863	64	17
CSS-R	960	840	109	11
ADB funded Uttarakhand Emergency Assistance Project (UEAP)	172	162	10	0
World Bank funded Uttarakhand Disaster Recovery Project (UDRP)	283	201	73	09
<b>Total</b>	<b>2,359</b>	<b>2,066 (87%)</b>	<b>256 (11%)</b>	<b>37 (2%)</b>

### **Key facts and principal audit findings**

#### **Management of Funds**

- Against agreed GOI outlay of ₹ 1,709.03 crore for centrally sponsored schemes, the State could avail only an amount of ₹ 215.89 crore. Against the approved State share of ₹ 426.38 crore, the State released and utilized ₹ 567.19 crore.

**(Para- 2.2.1)**

- Under SPA-R Government of India released its entire share of ₹ 455.09 crore out of sanctioned amount of ₹ 455.09 crore for reconstruction/restoration works of Kedarnath township, development of other Dhams, construction of ropeway between Gaurikund and Kedarnath, restoration of Kedarnath shrine and construction of Shelter-cum-Godowns at certain strategic locations in remote hilly districts. However Government of Uttarakhand (GoU) did not contribute its share of ₹ 69.91 crore and further did not issue administrative and financial sanctions for ₹ 107.92 crore. Further, there was diversion of funds released by GOI. This resulted in several tourist infrastructure and facilities not being created in the State.

**(Para- 2.2.2)**

- Due to non-submission of viable proposals by the State Government to the GoI, the State machinery failed to avail approved outlay of ₹ 246 crore under the MLTR package. As a result, Environment Research and Training Centre which was to be financed from Central Plan could not be set up. Also, tourism infrastructure projects and projects for improving disaster preparedness of the State through construction of heliports, helipads, helidromes and Multi-purpose halls cum shelters under UEAP could not be taken up.

**(Para- 2.2.3)**

- An amount of ₹ 294.64 crore, which stood at 6.38 *per cent* of the MLTR releases (₹ 4,617.27 crore) under various funding sources, were diverted for execution of unplanned works.

**(Para- 2.2.4)**

- Saving/unspent balances amounting to ₹ 30.62 crore of GoI funds received under SPA-R and SDRF remained blocked with Project Implementing Agencies/Units (PIAs/PIUs) and were not refunded to GoI.

**(Para- 2.2.5)**

- Management of contracts for execution of Roads & Bridges, Civil Aviation (funded by the externally aided programmes) and Flood Protection works (funded under

CSS-R) was found deficient resulting in unjustified/additional/excess expenditure of ₹ 9.03 crore.

(Para- 2.2.6)

- Undue benefit of ₹ 5.96 crore was given by the PIUs to the contractors through overpayments (₹ 1.55 crore), non-levy of liquidated damages as per terms/conditions of the agreements (₹ 4.25 crore), and non-deduction of labour cess from the bills (₹ 0.16 crore).

(Para- 2.2.7)

- The State Government created an avoidable interest liability of ₹ 19.88 crore due to not surrendering the unutilised amount of SPA-R funds of ₹ 274.29 crore out of ₹ 1,100 crore to the GoI and not utilizing an amount of ₹ 373.50 crore out of total Asian Development Bank loan of ₹ 1,110 crore as per schedule of agreement.

(Para- 2.2.8)

- Project Implementing Agencies/offices submitted inflated UCs amounting to ₹ 61.64 crore to the GoU/GoI against actual expenditure of ₹ 33.94 crore.

(Para- 2.2.10)

## Planning and Implementation

Sector wise audit observations on deficiencies in planning and execution of works are enumerated below:

### *Roads, Bridges and Trek Routes*

Roads are the lifelines of the State as about 90 *per cent* of passengers and goods in the State of Uttarakhand move by road. Around 8,908.78 km roads, 85 motor bridges, 140 bridle bridges; and connectivity to about 4200 villages were affected by the disaster. The State Government, in its proposal (September 2013) to the GoI, demanded ₹ 3,456.80 crore for this sector against which an outlay of ₹ 2,108.49 crore was approved under the Medium and Long Term Reconstruction (MLTR) package. Under SPA-R, UEAP and UDRP, 7,290 km of roads and 170 bridges were to be covered.

### *Planning issues*

- The MLTR package was meant only for those works which were related to 2013 disaster. However, out of 525 works of roads and bridges, 119 road works and 14 bridges costing ₹ 96.08 crore were included in the approved list of SPA-R which were not related to damages caused by June 2013 disaster.

(Para- 3.2.1.1)

- 73 road works costing ₹ 37.99 crore which were included in the sanctioned list of SPA-R also featured under other sources of funding and were cancelled after incurring an expenditure of ₹ 1.25 crore. In lieu of the cancelled works and to adjust the savings of other SPA-R works, 123 works (117 roads and 6 bridges) costing ₹ 72.05 crore were sanctioned subsequently (2015 & 2016) under SPA-R without approval of GoI.

(Para- 3.2.1.1)

- Same works were taken up more than once with multiple sources of funding resulting in avoidable expenditure of ₹ 5.52 crore. This indicated that quality controls were not adequately applied and adhered to when the original works were carried out.  
(Para- 3.2.1.2)
- Out of 169 detailed project reports of roads/bridges prepared at a cost of ₹ 14.26 crore, 98 detailed project reports costing ₹ 5.81 crore remained unutilised due to non-sanction of works by the High Powered Committee.  
(Para- 3.2.1.3)

#### **Implementation issues**

- Against 2,400 km State Highways/Major District Roads/Uttarakhand State Road Improvement Programme roads and 16 Bridges identified as damaged by the disaster, the Project Implementation Unit-Roads & Bridges (PIU-R&B) [Uttarakhand Emergency Assistance Project (UEAP)] took up the reconstruction works for only 1,968.11 km (82 *per cent*) roads and no bridge work was taken up. Similarly, the reconstruction works were taken up for only 1,711.49 km of Other District Roads (ODRs) & Village Roads (VRs) (36 *per cent*) and 25 Bridges (18 *per cent*) by the PIU-R&B [Uttarakhand Disaster Recovery Project (UDRP)] against total identified damaged road length of 4,715 km ODRs/VRs/Bridle roads and 140 number of bridges. The short coverage of the identified damaged works (Roads: 48 *per cent* and Bridges: 84 *per cent*) under these two Externally Aided Projects was due to exhaustion of earmarked funds because of execution of unplanned/inadmissible works, overestimation of works, excess expenditure due to deficient contract management and large variations in execution of works. There was no shortfall in coverage of SPA-R funded roads.  
(Para- 3.2.2.5)
- While the PIU (R&B) UEAP completed all the 110 stipulated works by March 2018, the PIU (R&B) UDRP could complete only 187 works (71 *per cent*) out of total 262 works up to March, 2018. The territorial division of PWD could complete 499 (95 *per cent*) out of 525 SPA-R funded works by March, 2018 which were scheduled to be completed by March, 2017.  
(Para- 3.2.2.1)
- Non-adherence of departmental provisions/standing orders/technical specifications resulted in an extra/avoidable expenditure of ₹ 58.52 crore in 28 road and five bridge works.  
(Para- 3.2.2.2)

#### **Tourism Infrastructure**

Tourism is a major driver of the economy and source of livelihood in Uttarakhand and it contributes around 22.48 *per cent* to the Gross State Domestic Product. The disaster severely affected the livelihood of people dependent solely on the flow of pilgrims and tourists. The estimated physical losses to the existing assets of the Government according to the Department of Tourism (DoT), GoU were around ₹ 116.61 crore for the entire State and ₹ 85.30 crore in the most affected five districts. However, the State Government demanded (September 2013) ₹ 809.64 crore for this Sector. The proposal included new

projects for giving a boost to the tourism sector and facilitate the *Char Dham Yatra* in particular; and expansion of existing infrastructure of Helipads to improve disaster preparedness. Against this projection, ₹ 894.03 crore (SPA-R: ₹ 455.09 crore, EAP-UEAP: ₹ 336.54 crore and CSS-R: ₹ 102.40 crore) was approved by the GoI under MLTR package.

(Para- 3.3)

### ***Planning issues***

- Studies and preparation of Master Plans and Pre-feasibility reports for ensuring orderly development of tourist infrastructure were not taken up by the designated agencies (Garhwal and Kumaon Mandal Vikas Nigams).

(Para- 3.3.2.1)

### ***Implementation issues***

- The intended objectives of compensating the loss of tourist accommodations in five severely affected districts could not be entirely achieved as 282 (97.2 per cent) fiber reinforced polymer huts out of total sanctioned 290 huts (funded under UEAP) and 92 (76.7 per cent) out of 120 cottages (funded under SPA-R) were completed by programme implementing agencies up to March 2018.

Further, only 71 per cent physical progress and 68 per cent financial progress could be achieved in restoration works along the yatra route of Shri Kedarnath Dham.

(Para- 3.3.1.1 & 3.3.2.2)

- Under the UEAP component of MLTR, five Helidromes, 19 Heliports, 34 Helipads and 37 Multi-Purpose Hall (MPH)/ Shelters of 3,550 capacity were planned to be constructed towards disaster preparedness of Uttarakhand. However, due to non-availability of land and accessibility issues no helidromes or heliports have been constructed and proposals for seven out of 34 helipads were dropped. Further, no MPH/Shelters have been constructed by the nodal agency due to non-availability of land and non-construction of helipads at pre-identified places. Construction works of 26 helipads were completed as of March 2018 and construction of one helipad at Sahastradhara, Dehradun is in progress.

(Para- 3.3.3.1)

- The construction work of a multipurpose complex (₹ 65 crore) at Sonprayag (Rudraprayag) under SPA-R which was intended to provide tourist facilities and regulate pilgrim movement to Shri Kedarnath Dham could not be started even after four years from date of sanction due to non-execution of flood protection works by the Irrigation Department.

[Para- 3.3.1.1 (a)]

- Out of 113 houses sanctioned under SPA-R for ₹ 38.63 crore for construction for the *Tirth Purohits* at Kedarnath town, only 40 houses were taken up for construction by Nehru Institute of Mountaineering (NIM). None of the houses has been completed even after lapse of more than two years from date of sanction. Remaining 73 houses could not be started due to non-finalisation of Detailed Project Reports/Drawings and agreements with beneficiaries and non-allotment of land by the Government

Authorities. Further, out of three bridges sanctioned (June 2015) for construction at Kedarnath town, only one bridge (₹ 1.98 crore) was constructed by NIM up to March 2018.

[Para- 3.3.1.1 (b)]

- Four works of Kumaon Mandal Vikas Nigam and PIU Civil Aviation under UEAP were overestimated which resulted in extra financial burden of ₹ 3.92 crore to the exchequer.

(Para- 3.3.2.2, 3.3.3.2)

### **Irrigation and Flood Control**

The disaster had damaged around 495 km length of canal works out of a total existing length of 11,702 km in the State, according to the Irrigation Department. In addition to this, 508 Flood Protection Works (FPW) having 74 km length, 60 Lift Canal Schemes, 53 Tube-wells, 02 Lakes, 01 Barrage and 12 Buildings were also identified by the Department as damaged due to the disaster of 2013. The State Government, in its proposal (September 2013) to the GoI, demanded ₹ 1,215.17 crore for the sector against which an outlay of ₹ 1,062.12 crore was approved under the MLTR package. However, GoI released only ₹ 79.52 crore under CSS-R: (against approved outlay of ₹ 940.21 crore).

(Para- 3.4)

### **Planning issues**

- Only Flood Protection Works (FPW) were proposed by the Department for funding under MLTR package whereas there was no proposal for reconstruction of the damaged Irrigation Canals, Lift Canal Schemes, Tube-wells, Lakes, Barrage and Buildings which led to deprivation of benefits aimed at supporting the main source of livelihood of the local populace.

(Para- 3.4.1.1)

- Six FPWs (₹ 64.28 crore) out of 74 works submitted for approval pertained to period earlier than the disaster of June 2013. These six FPWs were either already under consideration of the Department or were in the process of being sanctioned after due clearance of the Technical Advisory Committee of the Department well before the disaster of June 2013.

(Para- 3.4.1.1)

- Two works costing ₹ 125.52 crore were included under CSS-R works of Irrigation Department which pertained to the Power Sector [(Maneri-Bhali Stage-I & II Hydro Electric Projects of the (Uttarakhand Jal Vidyut Nigam Limited (UJVNL))].

(Para- 3.4.1.2)

### **Implementation issues**

77 FPWs were sanctioned, out of which 45 works (58 per cent) had been completed by the Irrigation Department, 20 works (26 per cent) were held up due to short release of CSS-R funds by GoI. 12 works (16 per cent) under SPA-R were in progress as these works were sanctioned only in July 2017 by the GoU.

(Para- 3.4)



- The contracts for 20 FPWs (₹ 187.73 crore) were divided into 1,215 contracts without adoption of requisite national competitive bidding process (*e-tendering*) wherein 193 contracts (₹ 39.73 crore) were found awarded to 56 individual contractors in violation of delegated financial powers.

(Para- 3.4.2.1)

### **Power and Energy**

The disaster caused extensive damages to 13 commissioned/operational small and large Hydro Electric Projects (HEPs) maintained by the UJVNL having combined installed capacity of 553.85 MW and 46 Small Hydro Projects (SHP) of the Uttarakhand Renewable Energy Development Agency (UREDA) having combined installed capacity of 6.47 MW and providing power supply to 126 villages/hamlets. The estimated damages in the Power and Energy Sector was ₹ 151.80 crore against which SPA-R amounting to ₹ 100 crore was approved by the GoI (UJVNL: ₹ 32.40 crore; UREDA: ₹ 17.60 crore UPCL: ₹ 50 crore) with the stipulation that the balance requirement of UJVNL (₹ 47.60 crore) and Uttarakhand Power Corporation Limited (UPCL) (₹ 4.20 crore) should be mobilised from the market sources as these power utilities are commercial entities. However, actual allocation by the GoU was higher in respect of UJVNL (₹ 57.72 crore) and UPCL (₹ 60.60 crore).

(Para 3.5)

### **Planning issues**

- An Electricity Distribution Division (Uttarkashi) of UPCL obtained SDRF amounting to ₹ 36.56 lakh from the District Magistrate-Uttarkashi for restoration of five damaged works of 11 KV lines despite inclusion of its proposal under SPA-R. Similarly, despite sanction of entire approved outlay (₹ 17.60 crore) for UREDA under SPA-R for restoration of 46 SHPs, UREDA obtained additional non-refundable funds of ₹ 181.24 lakh for 25 SHPs from the Tehri Hydro Development Corporation (THDC) India Ltd (Central-PSU) and ₹ 91.73 lakh for 11 SHPs from the respective district authorities under National/State Disaster Response Fund (NDRF/SDRF). This led to savings of ₹ 2.45 crore (₹ 0.92 crore by UREDA and ₹ 1.53 crore by UPCL) due to multi-source funding and completion of works at a lower cost than the sanctioned amount. The savings have not yet been surrendered to GoI/GoU.

(Para- 3.5.1.1)

### **Implementation issues**

- Out of 13 small and large damaged HEPs, UJVNL transferred the work of reconstruction of six SHPs to UREDA. Four out of the remaining seven HEPs have been restored by UJVNL. Out of 52 SHPs (including six transferred from UJVNL), UREDA restored 46 SHPs. Restoration works of three SHPs of 5.45 MW by UJVNL and four SHPs of 4.8 MW by UREDA were yet to be taken-up/completed despite allocation of additional funds of ₹ 25.32 crore by the State Government to UJVNL. Reconstruction works of two SHPs have been dropped by UREDA.

(Para- 3.5.2.1)

- The work of construction of 11 KV line from 33/11 KV sub-station Karmi (Bageshwar) could not be completed even after lapse of three years and incurring an expenditure of ₹ 2.15 crore.

**(Para- 3.5.2.3)**

### **Public Buildings**

In the disaster, 995 Public Buildings were damaged (212 fully and 783 partially damaged) out of which 836 partially/fully damaged buildings [21 government buildings under UDRP where a dedicated PIU was set up; 32 ITI buildings under SPA-R; 736 school buildings under SSA (CSS-R); 47 buildings under Integrated Child Development Services (CSS-R)] were planned/ sanctioned under MLTR for reconstruction.

### **Planning issues**

- Out of 32 Industrial Training Institute (ITI) buildings identified for construction, administrative/financial sanction was given for only 22 ITI buildings at a cost of ₹ 36.62 crore and the remaining 10 ITI buildings (₹ 13.38 crore) were yet to be sanctioned by the GoU.
- Under CSS-R (Sarva Shiksha Abhiyan-SSA), 63 school buildings (out of 114 sanctioned schools buildings in the test-checked districts shown as damaged) were not actually damaged in the disaster of 2013.

**(Para- 3.6.1.1)**

**(Para- 3.6.1.2)**

### **Implementation issues**

- Out of 22 ITI buildings, construction of seven ITI buildings was completed but their site development works were pending for want of fund, construction of three buildings was held up due to non-availability of land/hindrance by local public and nine ITIs were under construction. Three buildings have not yet been started.
- Out of 21 buildings taken up for re-construction under UDRP, the PIU could complete the reconstruction work of only six buildings (₹ 8.08 crore) and 13 works (₹ 45.29 crore) were under construction with physical progress ranging between 10 and 83 *per cent*. One work of ITI building has not yet been taken up and one work of construction of Food Godown was stopped after incurring an expenditure of ₹ 1.67 crore.

**(Para- 3.6.2.1)**

**(Para- 3.6.2.2)**

### **Resilient Housing**

Under Uttarakhand Disaster Recovery Project, the reconstruction of residential houses under Owner Driven Constructed House (ODCH) was financed by the World Bank. On the recommendations of the District Disaster Management Authority (DDMA), payment to the 2,488 beneficiaries was made by the concerned PIU directly in the bank accounts of the beneficiaries. All the 2488 ODCHs had been completed.

- 136 out of total 2,488 beneficiaries did not have clear title of land in their names which was against the provisions of the scheme.

**(Para- 3.7.1)**



- Although the State Government provided land to 127 beneficiaries for construction of ODCH as their land was not safe for construction of houses, the damaged property/houses were not transferred in favour of the State Government which was required as per scheme guidelines.

(Para- 3.7.2)

### **Agriculture and Soil Conservation**

The State Government requested for ₹ 14 crore under SPA-R for soil conservation activities and restoration of agricultural lands washed away by floods. The full amount was approved and sanctioned by the GoI. The Department executed 241 soil conservation works of ₹ 13.49 crore and four reconstruction works of departmental properties of ₹ 0.51 crore from the released funds. As on 31 March 2018, all works have been completed by the Department.

- The Department however executed all soil conservation works without following the tendering process. This was against the provisions of the Uttarakhand Procurement Rules-2008 which stipulates that all the works exceeding the amount of rupees three lakh must be executed through tendering process.

(Para- 3.8)

### **Drinking Water Supply and Sanitation**

Under ADB-UEAP, twelve drinking water supply projects of nine towns were taken up for restoration/ reconstruction of damaged water supplies from the source of water body to water storage/ distribution tanks. Audit selected these twelve projects for assessing the adequacy of water quantity and quality being supplied to the habitations/ towns. From the quality and quantity reports, it was seen that the quality and quantity of water supplied were as per the norms of the design sanctioned in the detailed project reports. Further, the water supplies were being monitored online through Supervisory Control and Data Acquisition System installed/ displayed at divisional level offices as well as headquarters office of Uttarakhand Jal Sansthan at Dehradun.

(Para-3.11)

### **Supervision, Monitoring and Quality Control**

- Supervision and quality control mechanism in respect of 12 works were found ineffective due to non-ensuring of compliances to the instructions issued by higher authorities during inspection.

(Para- 4.3.2)

- Third party quality control and assessment of flood protections works was not carried out by the Irrigation Department from the empaneled agency of State Government which was required as per instructions issued by GoU.

(Para- 4.3.3)

- Quality control mechanism of road works was ineffective as 181 works (61 per cent) out of total 296 constructed under MLTR were graded substandard (unsatisfactory/required improvement) by the Quality Control Unit of PWD.

(Para- 4.3.4)

**Chapter-1**  
**Reconstruction of Infrastructure Post**  
**2013 Disaster in Uttarakhand-**  
**An Overview**

## Chapter-1: Reconstruction of Infrastructure Post 2013 Disaster in Uttarakhand - An Overview

### 1.1 The 2013 disaster

Uttarakhand witnessed a devastating natural disaster during 15 to 17 June 2013 in the form of cloud bursts and heavy (64.5-124.4 mm) to very heavy rainfall (124.5-244.4 mm) in most parts of the higher reaches of Himalayas. This unprecedented rainfall in Yamunotri, Gangotri, Badrinath, Kedarnath and the mountainous terrain along the routes resulted in sudden increase in water levels giving rise to flash floods in the Mandakini, the Alakananda, the Bhagirathi and other river basins, and caused extensive erosion and triggered landslides at various locations in the State.

The flash floods and landslides caused widespread destruction and heavy losses to physical infrastructure, agriculture field, human and animal lives. Numerous landslides and toe-erosion<sup>1</sup> by the sediment loaded rivers caused breaching of roads/highways at many locations and washed away several bridges (steel girder bridges, beam bridges, suspension/cable bridges). Traffic was also disrupted along all national highways and link roads in the State along with disruption of telecommunication lines, all adding to the impact of the disaster.

The worst impact was witnessed in the Mandakini river valley around the Kedarnath shrine in Rudraprayag district and its downstream areas. The entire Kedarnath town was converted into a dumping ground of glacial debris and boulders within a short span of time (*as can be seen from the photographs*). In downstream of the Mandakini valley, the Rambara town was completely destroyed while the Gaurikund and Sonprayag towns were also badly affected.



This tragic event coincided with the peak tourist and pilgrimage season within the State which significantly increased the number of casualties, missing, and affected populace, thereby compounding the impact of the disaster. According to the State Government sources, around a thousand human lives were lost; over 5,400 persons went missing; and over 70,000 tourists and 1,00,000 local inhabitants were left stranded in the upper reaches of the mountain terrain.

<sup>1</sup> Wearing away of the banks of the river which occurs when flow is in the direction of a bank at the bend of the river and the highest velocity is at the outer edge of the river.

The State of Uttarakhand comprises 13 districts spread over two regions (Garhwal and Kumaon) and has a total geographical area of 53,484 square km. As per National Census of 2011, the population of the State was 1.01 crore of which the rural population constituted about 70 *per cent*. The economy of the State primarily depends on agriculture and tourism. The June 2013 disaster impacted all the districts. The higher Himalayan districts of Pithoragarh, Bageshwar, Chamoli, Rudraprayag and Uttarkashi were the most affected by this disaster.



## **1.2 Disaster management framework in Uttarakhand**

### **1.2.1 Legislative Framework**

Government of India (GoI) notified the Disaster Management Act in December 2005, followed by a National Policy on Disaster Management in 2009. The policy lays down the institutional, legal, financial and coordination mechanism at the National, State and local levels.

The National Disaster Management Authority (NDMA) at the national level, the State Disaster Management Authority (SDMA) at the State level and the District Disaster Management Authority (DDMA) at the district level have been provided as part of the institutional framework under the Act.



### 1.2.2 Institutional Framework

The Disaster Management Department (DMD), Government of Uttarakhand (GoU) headed by a Secretary is the nodal Department responsible for coordinating/implementing all disaster management related activities. The DMD functions through a three-tier institutional framework, as has been described below:



### **1.2.3 Management of Medium & Long Term Reconstructions Works**

After the 2013 disaster in Uttarakhand, each Sub-Divisional Magistrate was delegated special powers for speedy clearance of projects pertaining to immediate/urgent nature works funded from National/State Disaster Response Fund (NDRF/SDRF). However, the work of Medium & Long Term Reconstructions (MLTR) was assigned to the respective line departments and dedicated programme implementing units (PIUs) set up for the purpose.

### **1.3 Audit objectives**

Consequent upon the massive disaster in Uttarakhand (June 2013), the GoI approved (January 2014) a special package of ₹ 6,259.84 crore for 'Medium and Long Term Reconstruction' (MLTR) in the State.

The Performance Audit was undertaken to assess the efficiency and effectiveness of State Machinery in utilising and managing funds made available by GoI and external agencies and implementing various projects through its line departments.

The objectives of the Performance audit were to ascertain whether:

- the management of allocated funds at each level was adequate to ensure optimum utilisation and timely completion of the projects;
- identification and assessment of damages to assets were realistic and done timely;
- prescribed system/procedure for planning and project clearance of restoration works was duly followed by every implementing agency/department and there was no duplicity in sanctioning a work under various components of the disaster package;
- the overall management/execution of post disaster reconstructions by the designated agencies/departments was economical, efficient and effective; and
- the reconstruction activities were supervised and monitored adequately by the designated authorities of the PIU/ departments/ agencies for providing assurance on quality of works executed.

### **1.3.1 Scope, Limitation and Coverage of Performance Audit**

The Performance Audit was conducted between May and November 2017 for coverage of MLTR works sanctioned between January 2014 and March 2017. However, the financial position and status of MLTR works were subsequently (July/August 2018) up-dated to March 2018. The audit was focused only on those works which got damaged in the 2013 disaster and were sanctioned in MLTR package. The issues relating to immediate Response, Relief and Restoration activities of this Natural Disaster (June 2013) in Uttarakhand had already been covered in separate Performance Audit Report.<sup>2</sup>

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<sup>2</sup> The CAG's State Audit Report (No. 02 of 2015) for the year ended 31 March 2014.

Audit covered

- Five severely affected districts (Bageshwar, Chamoli, Pithoragarh, Rudraprayag and Uttarkashi) out of total 13 affected.
- 90 project implementing units (PIUs)/offices of five sampled districts out of total 143 implementing units and 21 State level nodal offices/departments and 32 nodal offices.
- The State level nodal offices (Directorate/Project Management Unit (PMU)/PIUs) of each Sector of funding excluding 11 nodal offices/ departments dealing with SPA-R and CSS-R due to low or nil allocation of earmarked funds. A summarised position of the selected nodal offices is depicted in **Table 1.1** below:

**Table-1.1: Summarised position of the selected nodal offices as mandatory units**

Source of funding	Total number of Nodal Units <sup>3</sup>	No. of Nodal Units selected	Name of departments/schemes which was not considered for audit coverage due to low or nil allocation of funds
SPA-R	10	08	<b>SPA-R: 1. Animal Husbandry 2. Fisheries.</b> <b>CSSs-R: 1. Urban Development</b> (Jawaharlal Nehru National Urban Renewal Mission and Rajiv Awas Yojana) <b>2. Housing and Urban Poverty Alleviation</b> (National Urban Livelihood Mission) <b>3. Rural Development</b> (Mahatma Gandhi National Rural Employment Guarantee Scheme and Indira Awas Yojna) <b>4. Home Affairs</b> (Border Area Development Programme) <b>5. Health and Family Welfare</b> (National Rural Health Mission) <b>6. Drinking Water and Sanitation</b> (National Rural Drinking Water Programme) <b>7. Animal Husbandry, Dairy and Fisheries</b> (National Livestock Management Programme and National Plan for Dairy Development) <b>8. Sports</b> (Panchayat Yuva Krida aur Khel Abhiyaan) <b>9. Environment and Forests</b> (National Ganga River Basin Authority).
CSS-R	14	05	
EAPs	10	10	
SDRF	01	01	
<b>Total</b>	<b>32</b>	<b>21</b>	

- 483 number of works costing ₹ 1,681.52 crore out of total 2,359 sanctioned works (₹ 4,122 crore) of the selected PIUs were audited which accounted for 20 *per cent* in terms of number of works and 41 *per cent* in terms of sanctioned costs.

### **1.3.2 Procedure adopted for selection of units/offices and works**

Considering the complex nature of funding pattern and large number of units involved, the following steps were adopted for selection of units and works under each unit.

#### **Step-1: Preparation of district financial profile**

A financial profile for each selected district was prepared for each category of funding given to the PIUs/district level implementing units/offices under Special Plan Assistance-Reconstruction (SPA-R), Centrally Sponsored Schemes (CSS-R), two Externally Aided Projects (EAPs) and National/State Disaster Response Funds (NDRF/SDRF).

<sup>3</sup> Three nodal units (Tourism, Irrigation & Flood Control and Women Empowerment & Child Development) of SPA-R and CSSs-R works were common.

**Step-2: Selection of district level Units**

All the PIUs of a district were categorised based on cumulative total of allocated funds and units for coverage of audit was decided as per criteria given in **Table-1.2** below:

**Table-1.2: Categorisation and selection criteria of Units for coverage of audit**

Cumulative total of allocated funds	Categorisation of Units	Selection criteria <sup>4</sup> (sample size taken)	No. of selected Units
₹ 10 crore & above	<b>A</b>	100 per cent Units	43
₹ 5 to 10 crore	<b>B</b>	75 per cent Units	07
₹ 2.5 to 5 crore	<b>C</b>	50 per cent Units	21
Up to ₹ 2.5 crore	<b>D</b>	25 per cent Units	19

A list of all the units for coverage of this Performance Audit as per the procedure given above is given at **Appendix-1.1**.

**Step-3: Selection of works within selected Units**

Within each selected unit, the percentages of works selected for performance audit (PA) were as under:

**Table-1.3: Criteria for selection of works within selected PIUs**

Units having total works	Percentage of works selected for PA
Up to 10 works	50 per cent of total works subject to minimum five
Above 10 and up to 25 works	30 per cent of total works subject to minimum five
Above 25 works	15 per cent of total works subject to minimum eight
<ul style="list-style-type: none"> <li>The selection was based on sanctioned costs of the works arranged in descending order.</li> <li>The un-started and held-up works were also examined for ascertaining the reasons.</li> </ul>	

In addition, keeping in view the criticality of water supply schemes towards restoration of normalcy, UEAP funded water supply schemes under were also taken up for examination by Audit.

Joint physical inspections (one work of each Unit) were also conducted wherever possible with the representatives of implementing units to know the actual status of work being implemented.

**1.3.3 Audit criteria**

The audit criteria were derived from the following sources:

- National and State Disaster Management Acts and various guidelines issued thereunder;
- Uttarakhand Procurement Rules and other State Financial Rules applicable for management of funds and execution of works;
- Technical specifications and norms required to be followed during reconstruction of damaged infrastructure and public properties;

<sup>4</sup> Selection of category B, C and D units was based on cumulative total of allocated funds arranged in descending order.



- Terms and conditions laid down in the agreements signed with Asian Development Bank and World Bank for EAPs and provisions of their implementation manuals (Project Administration Manual and Project Appraisal Document); and
- Terms and conditions of orders issued by the GoI and the GoU pertaining to sanction and release of funds for reconstruction and restoration of the damaged infrastructure.

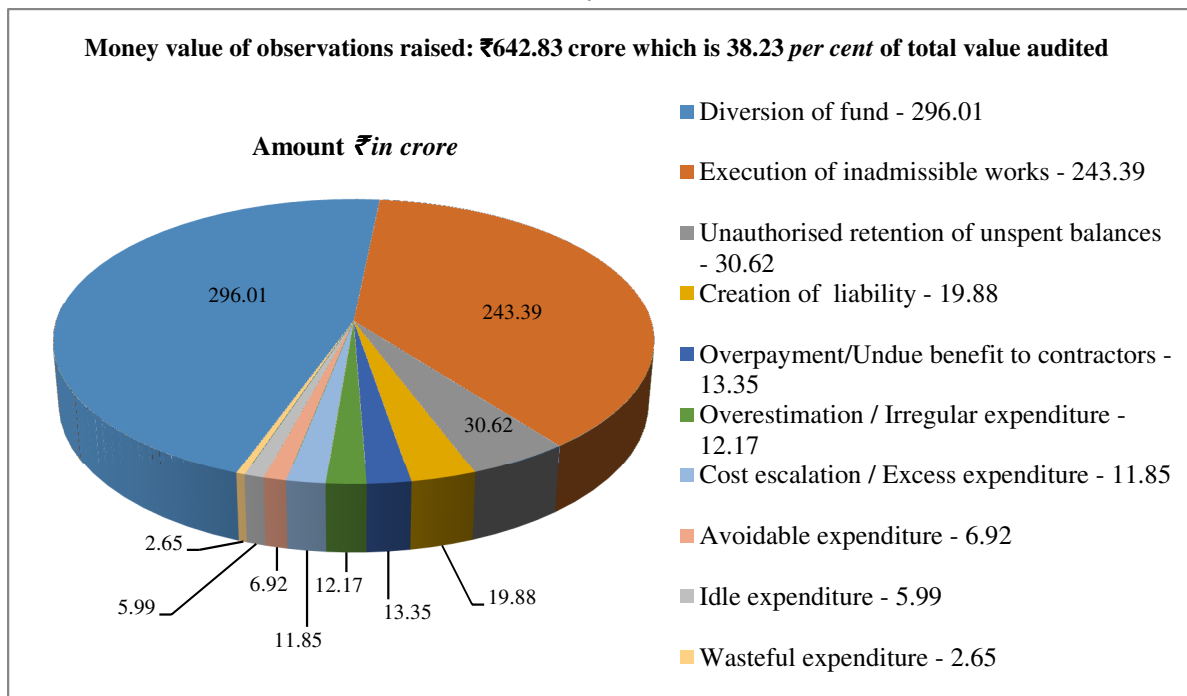
### **1.3.4 Entry and Exit conferences**

Before commencement of the audit, the audit objectives, criteria, methodology and timeframe of the Performance Audit were discussed (27 April 2017) with the Secretary, Department of Disaster Management, GoU in an Entry Conference. The audit findings were discussed in an Exit Conference (1 February 2018) with the Secretary, Disaster Management Department and other departmental heads/representatives of the Nodal Agencies. The replies/views of the Government have suitably been incorporated in the report at appropriate places.

### **1.3.5 Organisation of audit findings**

Audit findings are reported in **four** Chapters. **Chapter-2** discusses the audit findings relating to Management of Funds; **Chapter-3** brings out the issues related to sectoral planning and reconstruction of the damaged infrastructure; **Chapter-4** covers issues related to ‘Supervision, Monitoring and Quality Control’ of reconstructions works. **Chapter-5** brings out Conclusion and Recommendations of Audit. Summary of audit observations is given in the **Chart-1.1** below:

**Chart-1.1: Summary of audit observations**



#### **1.4 Acknowledgement**

Audit acknowledges the co-operation and assistance extended by the district level programme implementing units/offices, DDMA of sampled districts, USDMA and the Disaster Management Department, GoU at various stages during the conduct of this performance audit.

# **Chapter-2**

## **Management of Funds**

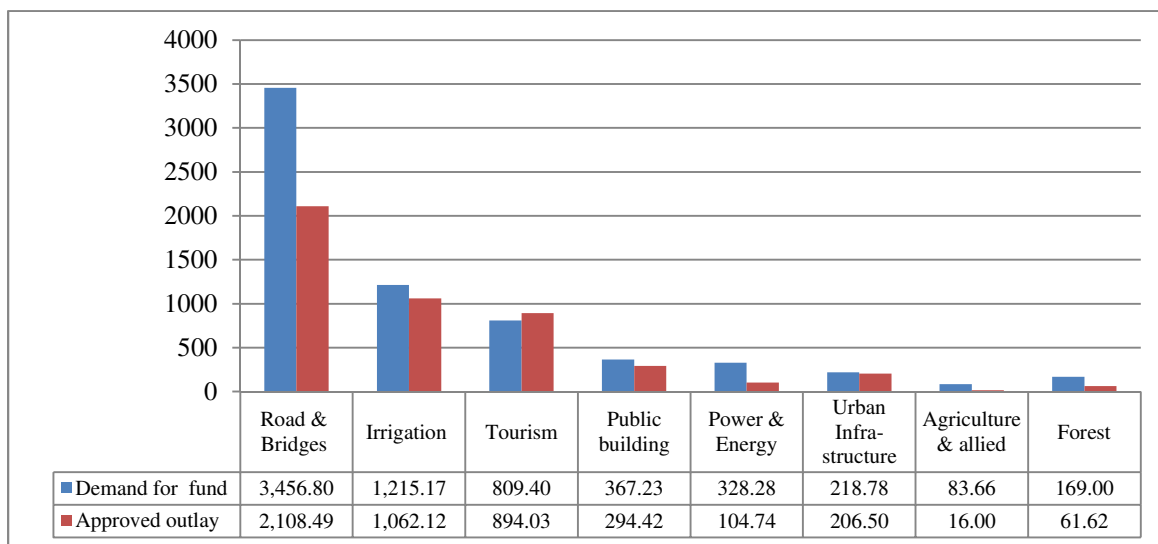
## Chapter-2: Management of Funds

### 2.1 Funding arrangement

The State Government submitted (September 2013) a proposal for reconstruction package of ₹ 9,296.21 crore based on the assessment carried out by a Joint Rapid Damage and Needs Assessment (JRDNA) team formed by World Bank (WB) and Asian Development Bank (ADB) in collaboration with the State Government which was approved (January 2014) by the GoI for ₹ 7,346.89 crore. The package included ₹ 6,259.84 crore for Medium and Long Term Reconstructions (MLTR) to be made available to the State over the period 2013-14 to 2015-16 and rest of the assistance was for immediate relief and rescue operations.

The details of funds demanded by the State Government and approved by the GoI under MLTR for the major sectors that were covered in audit<sup>5</sup> are given in the **Chart-2.1** below:

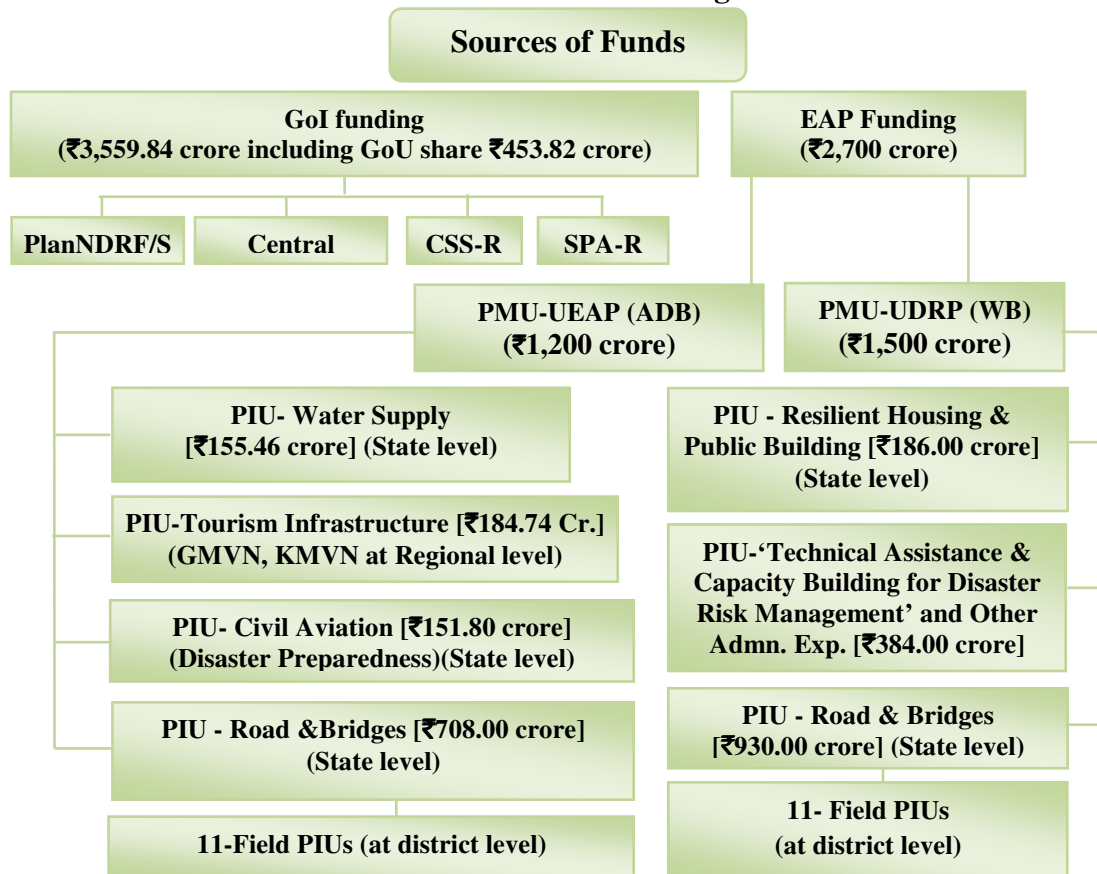
**Chart-2.1: Details of funds demanded and approved for MLTR**



The MLTR package was funded by the GoI, ADB, World Bank, and GoU under five different sources of funding namely- Special Plan Assistance (SPA-Reconstruction), Centrally Sponsored Schemes (CSS-R), Central Plan, Externally Aided Projects (EAPs), and National/State Disaster Response Fund (NDRF/SDRF) as per fund flow arrangement shown in **Chart-2.2** below:

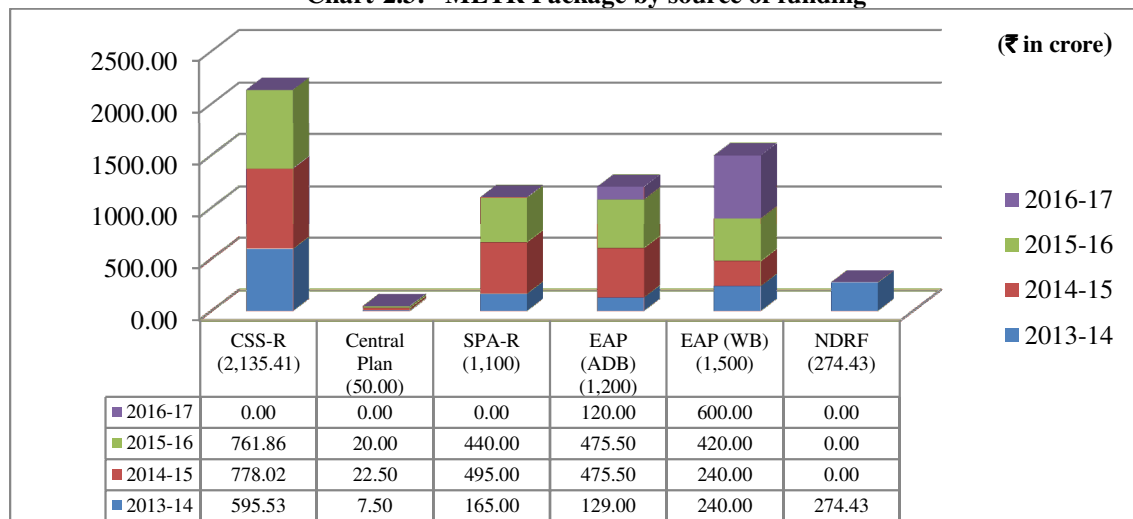
<sup>5</sup> MLTR package covered 17 sectors namely **Roads and Bridges, Tourism, Irrigation and Flood Control, Energy, Agriculture, Housing, Forest, Watershed Management, Water Supply and Urban Infrastructure**, Women Empowerment and Child Development, Urban Development, Rural Development, Home Affairs, Health and Family Welfare, Sports and Youth Welfare, Animal Husbandry. Out of this first 10 sectors were covered in audit as per methodology described in *Chapter-1*.

Chart-2.2: Fund flow arrangement



The approved outlay was to be utilised during 2013-14 to 2016-17 as per year wise break-up given in **Chart-2.3** below:

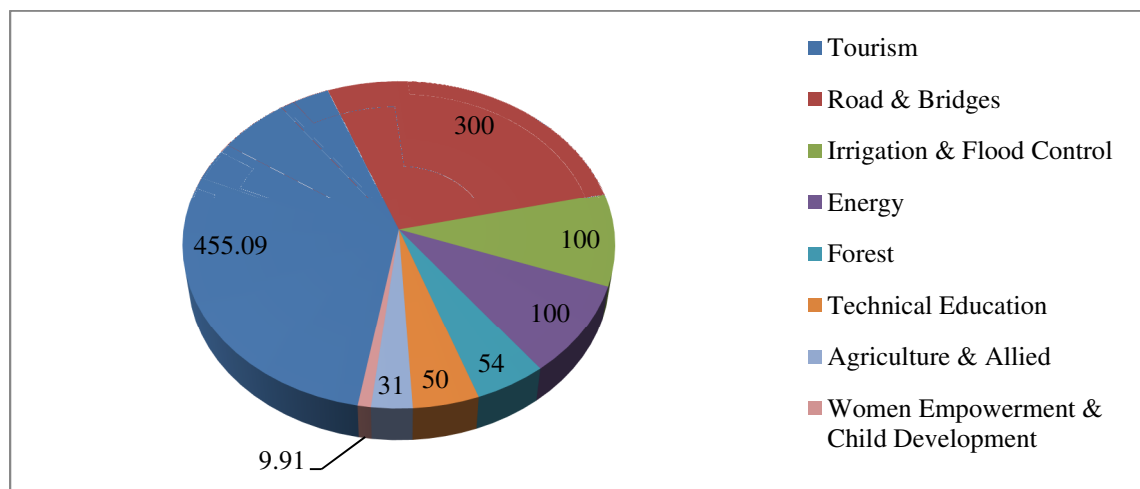
Chart-2.3: MLTR Package by source of funding



### 2.1.1 Special Plan Assistance for State Plan

Special Plan Assistance (SPA-Reconstruction) of ₹ 1,100 crore was approved by the GoI as 100 per cent grant for implementation of projects in the five severely affected districts (Bageshwar, Chamoli, Pithoragarh, Rudraprayag and Uttarkashi). The sectoral allocation is shown in **Chart-2.4** below:

**Chart-2.4: Components of SPA-R (₹ in crore)**



### 2.1.2 Assistance under Centrally Sponsored Schemes (CSSs)

An outlay of ₹ 2,135.41 crore was approved for 22 CSSs to be financed on sharing<sup>6</sup> basis between the GoI (₹ 1,884.92 crore<sup>7</sup>) and GoU (₹ 250.49 crore). The approved funds of GoI share were to be allocated within the overall budgetary allocation of the respective Ministries/Departments of GoI during the year 2013-14 to 2015-16 and transferred to the GoU.

### 2.1.3 Assistance under Central Sector

GoI package stipulated that the Department of Science and Technology (DST) would sanction an amount of ₹ 50 crore under its Central Sector Plan Scheme during 2014-15 and 2015-16 for establishment of an “Environment Research and Training Centre” at Dehradun. The Centre was intended ‘*inter-alia*’ to holistically study the various environmental parameters of the State and advise the State Government on an environmentally sustainable model of development.

### 2.1.4 Externally Aided Projects

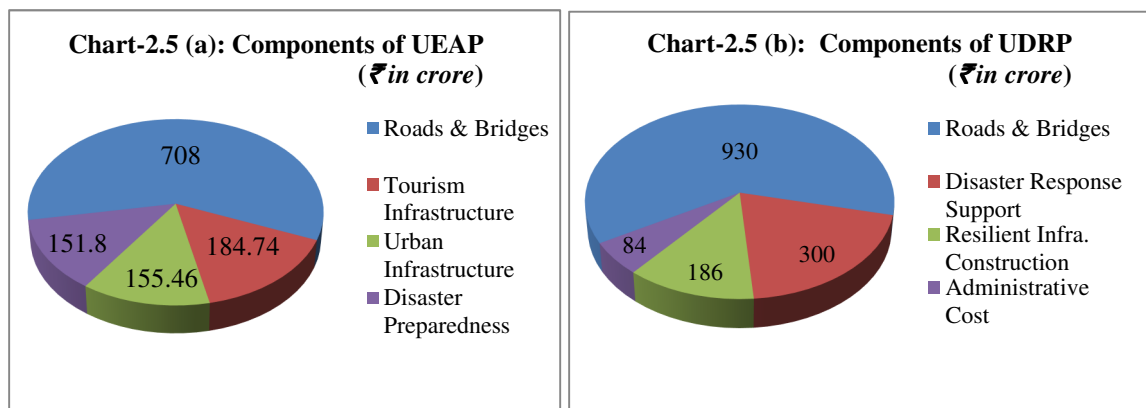
Two externally aided projects (EAPs) were approved under MLTR:

<sup>6</sup> Sharing pattern of 22 CSSs (GoI and GoU): 100 per cent GoI share for seven CSSs (₹ 152.53 crore), 90:10 for another seven CSSs (₹ 1,553.61 crore), 80:20 for one CSS (₹ 326.19 crore), 75:25 for five CSSs (₹ 58.08 crore), 70:30 for one CSS (₹ 7.62 crore), and 65:35 for one CSS (₹ 37.38 crore).

<sup>7</sup> Funding pattern in respect of one CSS (Accelerated Irrigation Benefit Programme/Flood Control) was subsequently (June 2014) changed by the GoI from 90:10 to 70:30 as discussed in Para-2.2.1. Accordingly, the GoI and State Government share for total 22 CSSs had been changed to ₹ 1,709.03 crore and ₹ 426.38 crore respectively.

- (i) Uttarakhand Emergency Assistance Project (UEAP) was financed by the Asian Development Bank (ADB) through its Project No. 47229 and Loan Agreement No. 3055 (February 2014) for an amount of 200 million US\$ (₹ 1,200 crore).
- (ii) Uttarakhand Disaster Recovery Project (UDRP) was financed by the World Bank (WB) through its Project No. 146653 and Credit Agreement No. 5313-IN (January 2014) for an amount of 250 million US\$ (₹ 1,500 crore).

The sector/component-wise details of these two EAPs are given in **Chart-2.5 (a & b)** below:



These two EAPs were managed by dedicated Project Management Units (PMU) at State level and projects were implemented through Sector-wise dedicated Project Implementation Units (PIUs). The GoU initially provides funds for implementation of these EAPs that are subsequently reimbursed by the ADB/World Bank against actual expenditure incurred.

### 2.1.5 Overall position of finances

The overall financial position of the sanctioned funds and funds actually received under MLTR package by the State was as per details given in **Table-2.1** and **Chart-2.6** below:

**Table-2.1: Overall financial position (as on 31 March, 2018) (₹ in crore)**

Source of funding	Approved outlay			Funds released			Expenditure
	GoI Share	State share	Total	GoI share	State share	Total	
Special Plan Assistance	1,100.00	0	1,100.00	1,099.30	-	1,099.30	688.35
Assistance under CSSs	1,709.03	426.38	2,135.41	215.89	567.19	783.08	718.10
Central Plan Assistance	50.00	0	50.00	0	-	0	0.00
NDRF/SDRF (90:10)	246.99	27.44	274.43	246.99	27.44	274.43	NA
<b>Externally Aided Projects</b>							
ADB funded UEAP (200 million US\$) <sup>8</sup>			1,200.00	-	-	1,141.43 <sup>9</sup>	1,125.38
WB funded UDRP (250 million US\$)			1,500.00	-	-	1,319.03 <sup>10</sup>	1,176.44
<b>Total</b>			<b>6,259.84</b>			<b>4,617.27</b>	<b>3,708.27<sup>11</sup></b>

Source: Information provided by the respective departments of the GoU.

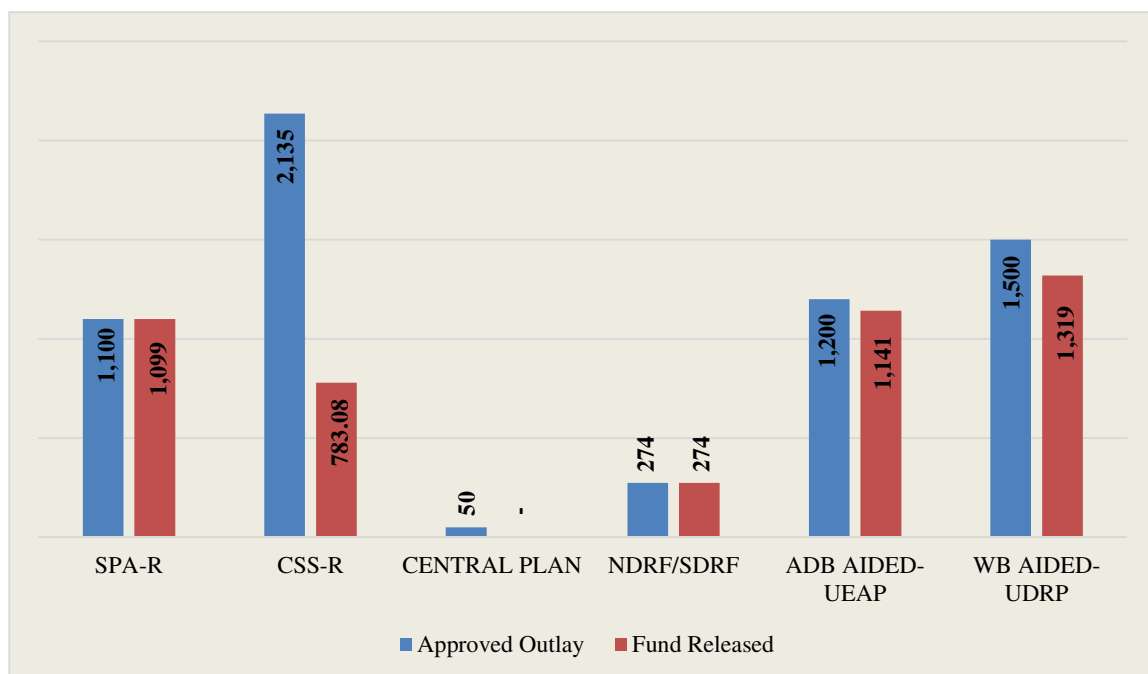
<sup>8</sup> The loan amount was subsequently revised to US\$ 185 million (May 2017).

<sup>9</sup> Position showing the funds released by GoU to PMU-UEAP; however, actual reimbursement by the ADB to GoU up to 31.03.2018 was ₹ 1,013.20 crore.

<sup>10</sup> Position showing the funds released by GoU to PMU-UDRP; however, actual reimbursement by the World Bank to GoU up to 31.03.2018 was ₹ 1,164.54 crore.

<sup>11</sup> Except NDRF/SDRF, against which consolidated information for the State as a whole was not available because the management of these funds was with respective District Magistrates.

Chart-2.6: Details of funds approved and released under different sources



The sector-wise overall position of MLTR funds are given in *Appendix-2.1*.

### 2.1.6 Project implementation period

The funds allocated under SPA-R and CSS-R were targeted to be made available/ utilised by the respective departments/agencies of the GoU by March 2016 but one additional year up to 31 March 2017 had been allowed (October 2016) by the GoI on the request of State Government by considering the tough working conditions in the State. The scheduled completion period of UEAP and UDRP was March 2017 and December 2017 respectively as per loan agreements executed between the GoU and the ADB/World Bank.

## 2.2 Audit findings

Audit examination of fund releases and fund management revealed the following deficiencies:

### 2.2.1 Short allocation/utilisation of CSS-R funds

Information obtained from the various nodal agencies/departments implementing 22 CSSs disclosed that only ₹ 215.89 crore (13 per cent) was received by the State from GoI against agreed outlay of Central share of ₹ 1,709.03 crore. The releases of funds are as detailed below:

- No funds were received in respect of 11 CSSs against approved outlay of ₹ 647.17 crore (*Appendix-2.2*).



- There was short allocation of funds of ₹ 845.97 crore in respect of nine CSSs wherein only ₹ 204.51 crore was received against approved outlay of ₹ 1,050.48 crore (*Appendix-2.3*).
- In only two CSS- ‘Border Area Development Programme’ and ‘Mid-Day Meal’, the committed funds i.e. ₹ 10.86 crore and ₹ 0.52 crore respectively were received in full from the GoI.

Three CSSs from both the categories (CSSs against which no funds were received and CSSs against which there was short allocation of funds), were examined in detail to find out the reasons for no release/short release of funds by GoI. The six selected CSSs comprised 86 *per cent* of the overall short release/non release (₹ 1,493.14 crore) of committed funds by the GoI. The scheme-wise findings are tabulated below:

**Table-2.2: Audit findings on nil/short releases of CSS-R funds**

Name of CSS		Approved outlay Amount (₹in crore)	Audit observation
<b>A- CSSs with no release of sanctioned funds</b>			
1	Jawaharlal Nehru National Urban Renewal Mission- JnNURM (80:20)	260.95	The JnNURM was launched in December 2005 for seven years with transitional phase ending on 31 March 2014.  After receiving approval of the MLTR package by GoI on 23 January 2014, the Directorate of Urban Development, GoU submitted (24 February 2014) proposals for 14 projects costing ₹ 269.49 crore to the GoI. However, the same could not be sanctioned within the Mission period (31 March 2014) due to model code of conduct in vogue because of the General Election.
2	Mahatma Gandhi National Rural Employment Guarantee Scheme- MGNREGA(90:10)	225.00	Under MLTR package, an additional outlay of ₹ 250 crore (90:10) was approved for providing 150 days guaranteed employment to the beneficiaries in Uttarakhand during 2013-14 against existing norm of the scheme for 100 days/ year per beneficiary.  The State could not utilise even the regular funding of MGNREGA for the year 2013-14 (expenditure was ₹ 383.94 crore against approved outlay of ₹ 403.09 crore) due to less demand for employment by the Job Card Holders. As a result, no additional committed share (₹ 225 crore) was required to be released by the GoI to the State.
3	Rajiv Aawas Yojana -RAY (90:10)	65.25	The Directorate of Urban Development, the nodal department for RAY, did not submit any proposal for works to be undertaken under the CSS.

<b>B- CSSs with short release of sanctioned funds</b>				
		<b>Approved outlay</b>	<b>Amount Released</b>	
1	Accelerated Irrigation Benefit Programme/Flood Control (70:30)	615.65	79.52	Although repeated requests were made by the Irrigation Department for releasing the sanctioned fund, yet no reason was communicated by the GoI for not releasing funds under the scheme. However, Audit observed that the Department did not submit audited statement of expenditure to the GoI against funds released in first two instalments (₹ 79.52 crore) which was an essential condition for obtaining the balance funds from the GoI.
2	National Rural Health Mission (90:10)	111.06	2.54	As against approved GoI share of ₹ 111.06 crore, the Medical Health & Family Welfare Department submitted single proposal of four works of ₹ 2.54 crore in 2014-15. No other proposals were received from the district/block level offices in subsequent years. Hence no further proposals could be submitted. This proposed amount was made available in full by the GoI.
3	Product Infrastructure Development for Destinations and Circuits (100:0)	102.40	14.51	The Uttarakhand Tourism Development Board (UTDB) could submit only 11 projects (116 works) costing ₹ 72.55 crore to the GoI. The first instalment of ₹ 14.51 crore (20 per cent) was received in 2014-15 from the GoI. The scheme was delinked by the GoI from 2015-16 pursuant to the recommendation of 14 <sup>th</sup> Finance Commission of higher devolution of 42 per cent of Union taxes and duties to the States. However, there was a provision for one time settlement (OTS) of pending liability of ongoing projects of the Himalayan States like Uttarakhand. GoI asked (13 January 2016) GoU for submitting details of each project indicating the stage of completion and projected completion date and also intimate liabilities of projects where more than 50 per cent work had been completed. Although the requisite information were sent by the UTDB in the same month (January 2016), yet the proposal of OTS is still pending with the GoI and the works have remained held-up since then.

### 2.2.2 Short allocation of funds by the State Government

The GoU proposed five projects for reconstruction/restoration works of Kedarnath Township (₹ 200 crore); development of other Dhams (Yamunotri, Gangotri, Badrinath, Hemkund Sahib and Kailash Mansarovar) (₹ 100 crore); construction of ropeway between Gaurikund and Kedarnath as an alternative mode of transport (₹ 100 crore); restoration of Kedarnath Shrine and other temples in its vicinity like Shankracharya

Samadhi, Bhaironath temple etc. with the technical assistance of Archaeological Survey of India (₹ 50 crore); and construction of Shelter-cum-Godowns at certain strategic locations in remote hilly districts (₹ 75 crore). Against total demand of ₹ 525 crore, the GoI approved an outlay of ₹ 455.09 crore (₹ 380.09 crore for four projects and ₹ 75 crore for Shelter cum Godowns) under SPA-R with the condition that the balance fund of ₹ 69.91 crore would be contributed by the State from its own resources.

The entire sanctioned fund of SPA-R of ₹ 455.09 crore was released by the GoI to the State by 2016-17. However, the GoU did not contribute ₹ 69.91 crore. Out of ₹ 380.09 crore, the State Government issued sanctions for 19 projects costing ₹ 272.17 crore. But no sanction was issued for 'Development of other Dhams', 'Construction of Ropeway between Gaurikund and Kedarnath' and reconstruction works (Phase-II) of Shri Kedarnath township for ₹ 31.37 crore. The balance amount of ₹ 107.92 crore is lying with the GoU (₹ 380.09 crore- ₹ 272.17 crore).

GoU also did not issue any funds for Shelter cum Godowns and instead issued 10 sanctions for ₹ 74.85 crore for other infrastructural works along Shri Kedarnath Yatra Route. This resulted in those specific tourist infrastructure facilities sanctioned by the GoI under MLTR package not being created.

Similarly, no administrative/financial sanction was issued by the GoU for strengthening/construction of 10 Industrial Training Institute (ITI) buildings of ₹ 13.38 crore despite entire allocation of fund (₹ 50 crore) by the GoI under SPA-R (*refer paragraph-3.6.1.1*).

Thus, the short allocation of fund ₹ 121.30 crore by the GoU resulted in non-creation of tourism and other infrastructure in the State.

### **2.2.3 Un-availed approved outlays**

In below mentioned cases, the State machinery failed to avail approved outlay of ₹ 246 crore due to non-submission of viable proposals for sanctioning of works:

- The Department of Science and Technology, GoI, New Delhi did not release the earmarked fund of ₹ 50 crore for the Establishment of Environment Research and Training Centre at Dehradun under Central Sector as no proposal was submitted by the State Government for establishment of the Centre.
- Under Tourism Sector, only nine projects for reconstruction and development of tourism infrastructure valuing ₹ 91.01 crore were sanctioned by the HPC against the approved outlay of ₹ 184.74 crore under UEAP. The line departments could not submit any further proposals for sanction by the GoU.
- ₹ 151.80 crore was earmarked under UEAP for improving the disaster preparedness of State through construction of more Helipads<sup>12</sup>, Heliports<sup>13</sup>, Helidromes<sup>14</sup> and

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<sup>12</sup> A landing and take-off area for helicopters.

<sup>13</sup> An airport or landing place for helicopters including its buildings and facilities.

<sup>14</sup> A small airport for helicopters.

Multi-Purpose Halls cum Shelters<sup>15</sup> at various strategic locations of the State. However, only 32 projects costing ₹ 49.53 crore were submitted and approved. Remaining approved outlay of ₹ 102.27 crore remained unavailed.

#### 2.2.4 Diversion of sanctioned funds

An amount of ₹ 294.64 crore, which stood at 6.38 *per cent* of the MLTR releases (₹ 4,617.27 crore) under various funding sources, were diverted irregularly by the State machinery to unplanned works as detailed below:

- Three departments/PIAs could not utilise SPA-R funds of ₹ 135.85 crore<sup>16</sup> allotted to them as they failed to submit viable projects to the GoU. These savings should have been surrendered to the GoI in accordance with terms and conditions of the GoI sanction, but the State Government diverted it to the below mentioned departments/works:
  - a) An additional amount of ₹ 79.19 crore was sanctioned to the Irrigation Department over approved outlay of ₹ 100 crore, for 12 flood protection works (FPWs) of district Rudraprayag.
  - b) An amount of ₹ 20.74 crore was made available (May 2017) to the Public Works Department (PWD) for construction of a bridge at Govindghat (Chamoli) which was earlier sanctioned (April 2016) under State Sector.
  - c) An amount of ₹ 35.92 crore was provided to the Department of Energy for restoration/reconstruction works of nine Hydro Electric Projects of Uttarakhand Jal Vidyut Nigam Limited (UJVNL) and distribution network of Uttarakhand Power Corporation Ltd. (UPCL) even though an amount of ₹ 100 crore had already been approved for Energy sector under SPA-R.
- SPA-R fund ₹ 74.85 crore, out of ₹ 75 crore sanctioned/provided for construction of Shelter/Godowns (*refer paragraph-3.3.1*) in hilly districts to provide space for shifting and feeding the stranded local populace during natural calamities, were diverted by the GoU to other infrastructure works along Shri Kedarnath Yatra Route.
- SPA-R fund amounting to ₹ 3.37 crore was utilised by the PWD for three National Highways (NH)<sup>17</sup> of Uttarkashi district whereas the fund was meant for reconstruction of the State Highways, Major District Roads, Other District Roads, Village Roads only.
- The PWD, without taking approval of the GoI, utilised saving of ₹ 72.05 crore of SPA-R fund for 123 works (117 roads and 6 bridges) which were not part of original list of works approved for funding under SPA-R (*refer paragraph-3.2.1.1*).

<sup>15</sup> For providing space along the helipads to public to be shifted/evacuated during natural calamities.

<sup>16</sup> Forest: ₹ 19.04 crore, Animal Husbandry: ₹ 9.45 crore and DDMA-Rudraprayag: ₹ 108.06 crore after adjusting short allocation of SPA-R of ₹ 0.70 crore from GoI (*refer Table-2.1: ₹ 1,099.30 crore was released against approved outlay of ₹ 1,100 crore*).

<sup>17</sup> NH-94, 123 and 72B under territorial jurisdiction of the NH Division (PWD), Barkot.

- In six territorial divisions of PWD, implementing SPA-R and SDRF works, audit scrutiny of the payment vouchers of 10 test checked works revealed that an amount of ₹ 1.44 crore was either diverted to other works or utilised for other purposes which were not specified in the sanction orders. Further, no work was found executed against 13 sanctions and entire sanctioned amount of ₹ 2.44 crore was either diverted to other works or the same was lying unspent in the divisions without intimation to the Engineer-in-Chief (En-C) (PWD)/respective district magistrates. The details are as per *Appendix-2.4*.
- In five FPWs of four territorial divisions of Irrigation Department, sanctioned fund (SPA-R & CSS-R) amounting to ₹ 1.35 crore<sup>18</sup> was diverted to other works/ items of work without any intimation to the Head of Department. In reply, the Engineer-in-Chief, Irrigation Department intimated (March 2018) that an inquiry would be conducted into the matter and appropriate action would be initiated against the responsible officers.
- In Forest Department, saving of ₹ 0.32 crore from ₹ 1.99 crore sanctioned under SPA-R (December 2014) for the reconstruction work of 24 km long Ghagharia to Hanuman Chatti trek route was utilised for a parallel trek route by the Nandadevi National Park Division, Joshimath, Chamoli district without the approval of competent authority instead of being surrendered to GoI.
- PIU-Tourism (GMVN) diverted an amount of ₹ 2.67 crore for supply of kitchen equipment, crockery/cutlery and furniture despite the fact that the UEAP assistance was meant for restoration and reconstruction works of damaged Tourist Rest Houses.
- An expenditure of ₹ 30.35 lakh was spent by PIU-Civil Aviation (UEAP) for reconstruction of culvert in a road situated outside the boundary wall of an under construction Helipad at Sahastradhara, Dehradun which belonged to the PWD.

### **2.2.5 Unauthorised retention of unspent balances of ₹ 30.62 crore**

Provisions of GoI sanctions for SPA-R stipulate that allocated funds shall be utilised for the specified purposes/works for which it is given otherwise the amount shall be returned to the GoI. Similarly, SDRF made available to the District Disaster Management Authorities (DDMA) every year has to be utilised within one year and unutilised funds/saving if any shall be refunded to the State corpus of SDRF or adjusted from subsequent year's releases.

Audit scrutiny in below mentioned cases showed that the saving/unspent balances of sanctioned works amounting to ₹ 30.62 crore remained blocked by the Project Implementing Agencies (PIAs)/DDMAs due to poor financial management of the GoU and nodal agencies:

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<sup>18</sup> Chamoli (two works of ₹ 36.52 lakh), Dharchula (one work of ₹ 15.87 lakh), Tharali (one work of ₹ 15.37 lakh) and Kapkot (one work of ₹ 67.08 lakh).

- There was saving of ₹ 91.73 lakh in the works executed by Uttarakhand Renewable Energy Development Agency (UREDA) due to multi-source funding (*refer paragraph-3.5.1.1*). The UREDA requested the GoU (September 2015) for giving permission to utilise the saving for other works or providing proper budget code for surrendering the saving. However, neither was permission granted by the GoU nor budget code provided for surrendering the saving, as of November 2017.
- An electricity distribution division (Dharchula, Pithoragarh) of Uttarakhand Power Corporation Ltd. (UPCL) was assigned two works of ₹ 6.90 crore pertaining to strengthening/renovation of distribution system of Dharchula and Munsyari Blocks which were completed at a cost of ₹ 6.26 crore. Similarly, another work of 33/11 KV sub-station and its associated line at Tawaghat, Pithoragarh was completed at a cost of ₹ 1.46 crore against sanctioned/released fund of ₹ 2.35 crore. The saving of ₹ 1.53 crore was not returned by the UPCL to the GoU.

UPCL management stated (March 2018) that the division included the 15 per cent supervision charges as per Corporate office direction of January 2002. After adjusting the aforesaid supervision charge, the remaining balances of ₹ 0.16 crore will be surrendered to the GoU. The reply is not acceptable as the GoI assistance was to compensate for the actual loss of assets only and not for supervision charges. The saving of ₹ 1.53 crore, therefore, should have been refunded to the GoI through the GoU.

- In Forest Department, two divisional offices implementing five restoration works of SPA-R relating to paths/forest treks could utilise (July 2017) only ₹ 4.59 crore against approved/released fund of ₹ 8.42 crore and the balance fund of ₹ 3.83 crore<sup>19</sup> remained unutilised with PIAs.

The Department stated that one work could not be started due to local dispute. The division however did not surrender the unutilised fund of ₹ 3.83 crore to the GoU/GoI.

- In Agriculture Department, SPA-R funds of ₹ 28.21 lakh pertaining to soil conservation activities was lying unspent in six<sup>20</sup> field offices which pertains to savings of completed works.
- The GoU provided SPA-R fund of ₹ 217.48 crore to the DDMA-Rudraprayag for execution of restoration works along the *Yatra* route to Shri Kedarnath Dham through three designated PIUs, namely Nehru Institute of Mountaineering, Uttar Pradesh Rajakiya Nirman Nigam and Public Works Department (PWD). Audit observed that the DDMA released funds amounting to ₹ 199.61 crore to the PIUs

<sup>19</sup> Upper Yamuna Forest Division-Barkot, Uttarkashi (₹ 3.70 crore) and Kedarnath Wild Life Sanctuary-Gopeshwar, Chamoli (₹ 0.13 crore).

<sup>20</sup> Uttarkashi (₹ 8.39 lakh), Karnprayag (₹ 3.28 lakh), Bageshwar (₹ 8.08 lakh), Barkot (₹ 3.50 lakh), Rudraprayag (₹ 4.80 lakh), and Mori (₹ 0.16 lakh).



and the balance amount of ₹ 17.87 crore remained parked in accounts of the DDMA-Rudraprayag.

- SDRF amounting to ₹ 3.27 crore was lying unspent in the bank accounts of three DDMA<sup>21</sup> since 2014-15 whereas the same should have been transferred to the SDRF corpus of the State.
- The DDMA-Uttarkashi withheld an amount of ₹ 12.17 lakh for 23 months and subsequently (February 2016) deposited it into revenue receipt head of the State Government instead of transferring it to SDRF corpus of the State.
- SDRF saving of ₹ 2.64 crore was not surrendered by eight<sup>22</sup> PIAs to the respective DDMA and the same was lying with the PIAs even after lapse of more than three years.
- CSS-R funds of ₹ 9.60 lakh pertaining to repair works of Anganwadi Centres remained unutilised (November 2017) at five District Programme Offices implementing Integrated Child Development Scheme (ICDS) due to non-receipt of proposal from field offices for one Anganwadi Centre (AWC), construction of five AWCs from other source of funding, insufficient amount for repair works for five AWCs and non-availability of suitable land for one AWC. The Department while accepting the facts stated (March 2018) that the balance amount would be surrendered.
- Similarly, ₹ 18 lakh of CSS-R funds pertaining to Sarva Shiksha Abhiyan remained unspent by a School Management Committee (Dungri) of district Chamoli. Department stated that the work could not be started due to land dispute.

### **2.2.6 Deficiencies in contract managements**

During audit at three PIUs, management of contracts was found deficient on various fronts as detailed below:

#### **a) PIU-Road and Bridges**

PIU-UDRP, Roads and Bridges (R&B), Dehradun hired four consultancy firms for preparation of detailed project reports (DPRs) and another firm<sup>23</sup> for supervision of bridge works. The contract executed (July 2014) for preparation of DPR with one firm<sup>24</sup> at a cost of ₹ 4.60 crore was a lump-sum contract (for 57 new bridges and 59 bridges to be repaired), whereas the contract (March 2015) with Bridge Supervision Consultancy (BSC) at ₹ 8.47 crore was for remuneration to the technical staff to be deployed by the BSC firm. Against these two contracts, payment of ₹ 6.03 crore and

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<sup>21</sup> Uttarkashi: ₹ 1.64 crore, Pithoragarh: ₹ 0.02 crore and Rudraprayag: ₹ 1.61 crore.

<sup>22</sup> PWD Divisions: CD-Tharali (₹ 17.24 lakh), CD-Ukhimath (₹ 9.92 lakh), PD-Rudraprayag (₹ 33.80 lakh), CD-Gopeshwar (₹ 29.90 lakh), Civil Division DDMA-Rudraprayag (₹ 142.91 lakh); Irrigation Division- Bageshwar (₹ 18.52 lakh); Jal Sansthan Division-Bageshwar (₹ 9.83 lakh); EDD-Bageshwar (₹ 2.05 lakh).

<sup>23</sup> Yongma Engineering and Sterling Indotech Pvt. Ltd. (JV)-Bridge supervision works.

<sup>24</sup> Yooshin Engineering Corporation & ICT Pvt. Ltd. (JV)-DPR consultancy.

₹ 10.61 crore respectively was made by the PIU to the consultancy firms as on date of audit (August 2017). Audit observed that:

- As per the Request for Proposal, a tentative list of DPRs was handed over to the consultant with the condition that the final list of DPRs may vary as per the necessity and site condition. Audit, however, noticed that the final list of DPRs to be prepared (62 new bridges and 12 bridges required repairing) was handed over to the consultant after 15 months (October 2015) of signing the contract. By then, the consultant had already prepared DPRs for nine bridges on the basis of the tentative list and which were not part of the final list.
- The PIU made an additional payment of ₹ 77.54 lakh to the consultant for redesigning<sup>25</sup> 13 DPRs, since the original design was found unsuitable. As per terms and condition of the agreement, the consultancy firm was required to design bridges keeping in view technical and commercial feasibility, ease of transportation of bridge parts apart from consideration of economy and cost effectiveness. Thus, the payment of ₹ 77.54 lakh for redesigning DPRs was unjustified. Further, another payment of ₹ 27.12 lakh was made to BSC for proof checking of 10 DPR's which were subsequently found unsuitable.

The Department replied (March 2018) that redesigning of DPRs was required for appropriate/economical construction of the bridges and payment for the same was duly approved by HPC. The reply is not acceptable as the firm was required to prepare techno-commercially advantageous DPRs as per terms of contract.

- An additional payment of ₹ 39.33 lakh was also made to the consultant for conducting topography survey for preparation of DPRs despite the fact that the item was included in the scope of work.
- An amount of ₹ 55.06 lakh was paid to BSC for deploying a Resident Engineer (RE) at Munsyari during July 2015 to February 2016 although no bridge work was in progress in that location during this period. The Department replied (March 2018) that services of RE during the said period was utilised for construction of Acrow bridge at Rudraprayag. The reply is not acceptable as the installation work of Acrow bridge at Rudraprayag was being done by another working agency(Civil Unit-DDMA, Rudraprayag) and supervision of UDRP (R&B) works of district Rudraprayag was vested with a separate RE (Guptkashi).
- The contract of BSC was extended (January 2017) up to December 2017 after scheduled completion date of agreement (March 2016) despite the fact that its performance was found (August 2016) unsatisfactory by the PIU as well as by the World Bank Mission. The Quantity Surveyor deployed by the BSC was not found proficient for recording of measurements of works being carried out. As such, the PIU submitted (December 2015) a proposal to the Programme Manager for

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<sup>25</sup> Three steel truss bridge in place of suspension bridge and 10 motor bridge in place of bridle bridge



deployment of departmental engineers for the job. Decision on the same was pending as of August 2017.

**b) PIU-Civil Aviation**

PIU-Civil Aviation entered (March 2015) into an agreement with a Design and Supervision Consultancy (DSC) firm<sup>26</sup> for providing support in various tasks/components<sup>27</sup> for construction of 41 Helipads and 60 Multi Purpose Halls (MPH)/Shelters at a cost of ₹ 7.46 crore funded by ADB under UEAP. Audit observed that the DSC firm was paid an amount of ₹ 6.18 crore (83 *per cent* of the agreed sum) for the services up to April 2017 though the performance of DSC firm was not satisfactory as discussed below:

- As per agreement, the DSC firm was responsible for carrying out all the investigations, assessments, feasibility studies, apart from design, planning and preparation of DPRs for all the works. Audit scrutiny revealed that work on 25 sites identified by the DSC could not commence or had to be dropped even after award of contracts due to various technical reasons and due to inappropriate site selection.
- As per agreement, the DSC was required to prepare bidding documents of 41 helipads and 60 MPHs and assist the PIU in evaluating/finalising the bids for these works. However, only 23 bidding documents were prepared by the DSC as against 101 required.
- The DSC was required to undertake following activities for all projects of helipad sites and MPHs/shelters to enhance the disaster response and risk preparedness:
  - *Preparation and submission of Standard Operating Procedures and Emergency Response Plan.*
  - *Preparation of the Evacuation & Expedited Disaster Response Plan for fire, accident and natural disaster risks.*
  - *Submission of a Master Plan for each Helipad, Heliport and Helidrome to address crowd management including circulation flow and dispersion during disaster situations.*

Audit noticed that DSC had not undertaken these activities till October 2017.

- The DSC was to supervise the construction works and implement quality control measures for all the sub-projects of helipad sites and MPHs/shelters. Audit observed that the DSC failed to discharge this responsibility and the PIU had to deploy 21 contractual Engineers (Assistant Engineers and Junior Engineers) in 2016-17 for

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<sup>26</sup> M/s IIDC Ltd. in JV with AERO Survey India & EGIS Consulting Engineers Pvt. Ltd. India.

<sup>27</sup> Appraisal of existing outputs, Investigation/assessment and preparation of Sub-project Appraisal Reports, Design/planning and preparation of DPRs, Procurement of works/goods/services, Project Management/Construction Supervision and Quality Control, Safeguards due Diligence (Safety Audit/Regulatory & Compliances), Disaster Response & Risk Preparedness (Operation, Maintenance and Management), and Financial Management.

supervision and to expedite the construction activities being carried out by the contractor. An amount of ₹ 63.82 lakh was paid by the PIU to these technical staff up to October 2017 which should be recovered from the DSC firm.

- The DSC was also required to undertake the following activities to arrive at a desirable operation, maintenance and management framework for facilities created under disaster preparedness (helipads and MPH/shelters):
  - *Preparation of Operation, Maintenance and Management Plan for each sub-project location.*
  - *Preparation of a Comprehensive Operational Manual separately for Helipads, Heliports and Helidromes in accordance with the Director General of Civil Aviation (DGCA) and Airport Authority of India guidelines.*

However, no such activities were carried out by the DSC as of October 2017.

- In seven DPRs prepared by the DSC for helipads, no provision for approach road was included, due to which, the works were being executed through extra items amounting to ₹ 3.74 crore. This lapse of DSC was acknowledged by the High Powered Committee (HPC) (March 2017).

During exit conference, the Secretary, Disaster Management Department (DMD) and Programme Director-EAPs acknowledged the poor performance of the DSC firm and stated that several warning letters had been issued to the firm.

### c) UJVNL

Two FPWs<sup>28</sup> costing ₹ 125.52 crore, sanctioned under CSS-R were being executed by the UJVNL on behalf of Irrigation Department, wherein following deficiencies were noticed in audit:

- The contracts for both the works were awarded (January and February 2014) by the UJVNL prior to issue of administrative/financial sanction (May 2014) by the GoU. On approval, out of 44 items of works to be executed, four items of work were deleted (with the remarks that *'the provisions for the same are included in the schedule of rates of respective items of the work'*) and rates for other five items of work were revised by the Technical Advisory Committee of Irrigation Department. However, the scope of work and rates were not revised by the Nigam accordingly, which resulted in extra payment of ₹ 2.12 crore and ₹ 2.55 crore respectively to the contractors and loss to the exchequer.

In reply, UJVNL stated (February 2018) that payment made to the contractors for centring and shuttering (₹ 2.72 crore) had been recovered from their subsequent bills and payment for other items of works were made as per agreements. Thus due to award of work before the issue of administrative/financial sanction by the GoU the rates could not be revised. Had the contracts been awarded by the Nigam after approval of the rates by

<sup>28</sup> For Maneri-Bhali Stage-II Hydro Electric Project at Joshiyada, Uttarkashi.

the competent authority, the entire extra payment of ₹ 4.67 crore could have been avoided.

- Consultancy of these two works was awarded on lump-sum basis to a firm for ₹ 1.72 crore and ₹ 1.63 crore, against which, payment made was ₹ 1.94 crore and ₹ 1.77 crore respectively. An excess payment of ₹ 36 lakh was, therefore, made to the firm by the Nigam. In reply, UJVNL stated (February 2018) that the excess payments were made to the firm due to increased scope of works. However, reply is not acceptable as the contract with the consultancy firm was on lump sum basis.
- An expenditure of ₹ 1.37 crore was incurred for restoration work of a road which was not part of the scope of work. In reply, UJVNL stated (February 2018) that the work was taken up as per direction issued by the local MLA and District Magistrate as the road was washed away in Disaster 2013. However, this work was executed without permission of the State Government and no ex-post facto approval has been obtained.

### **2.2.7 Undue benefit to contractors**

In following cases, undue benefit was given by the PIUs to the contractors through overpayments, payment of advances for purchase of equipment without obtaining requisite invoices, non-levy of liquidated damages as per terms/conditions of the agreements, and non-deduction of labour cess from the bills:

- Audit scrutiny of contractors' bills/vouchers at PIUs showed that there was an overpayment of ₹ 31.11 lakh to the contractors in 12 cases (**Appendix-2.5**) due to wrong application of rates and bill of quantities while totalling.

During exit conference (February 2018), it was intimated by the respective departments that in some cases, the recovery had been affected and in other cases, the recovery would be made. However, the details of recovery made are still (March 2018) awaited from the PIUs concerned.

- Clause-36.1 of UEAP contracts stipulates that if the final quantity for a particular item of work exceeds by more than 25 *per cent* of the quantity included in the agreement (provided that such change exceeds by one *per cent* of the initial contract price) then the Engineer shall pay revised rates to the contractor as per prevailing market rates.

Audit scrutiny of three contracts of two PIUs of UEAP (R&B) and one contract of the PIU-Civil Aviation showed that the above term and condition (T&C) of the contracts was applied in those items of works which were profitable to the contractors and not on those items of work wherein the existing rates of contracts remained higher than the prevailing market rates [Schedule of Rates (SoR) applicable at that time] because the existing rates of contracts were higher than the prevailing market rates. Audit analysis revealed that proper application of prevailing market rates based on applicable SoR would have resulted in saving of EAP fund of

₹ 1.24 crore, as per details given in the **Appendix-2.6**. Thus, non-regulation of variance payments by the PIUs as per T&C of the contracts, therefore, resulted in possible undue favor of ₹ 1.24 crore to the contractors and needs to be investigated by the department.

- Provision of the contracts signed for road and bridge works under UEAP and UDRP stipulated<sup>29</sup> that the contractor was entitled to receive interest free mobilization advance (MA) up to 10 *per cent* of the initial contract price against submission of unconditional bank guarantee and on supply of copies of purchase invoices. The contractor was required to use the MA only to pay for equipment, plant and mobilisation expenses for execution of the works.

It was observed during audit of the State level PIUs of UEAP and UDRP (R&B) that MA amounting to ₹ 54.24 crore in 64 cases of UEAP contracts and ₹ 36.28 crore in 56 cases of UDRP contracts were given to the contractors against bank guarantees but without obtaining copies of purchase invoices.

During exit conference (February 2018), the Department stated that the contract data was silent on this issue and, therefore, the advances were given against bank guarantees only. The reply should be seen in the light of the fact that as per standard bidding documents prepared by ADB and WB, MA against bank guarantee should be given to the contractor after production of purchase invoices. It was therefore imprudent not to include this condition in the terms and conditions of the contract. Thus, granting of these advances amounting to ₹ 90.52 crore to the contractors without production of purchase invoices was not only against rule provisions but also amounted to extending an undue advantage to the contractors.

- In below mentioned cases, liquidated damages (LD) for delay in completion of works by the contractor was not imposed/recovered as per specified rate in contracts by the respective PIUs/divisions which resulted in undue benefit of ₹ 4.25 crore (**Appendix-2.7**) to the contractors:
  - General Condition of Contracts (GCC) of UEAP (clause-46.1) and UDRP (clause-44.1) stipulate that the contractor was liable for payment of LD at the rate of 0.5 *per cent* per day of delay subject to a maximum of 10 *per cent* of the initial contract price. However, LD amounting to ₹ 1.74crore was not imposed in 10 works of UDRP (R&B) and UEAP (R&B) which were completed with delay or were in progress with delays.
  - No LD was imposed in three cases whereas LD in one case was imposed at lower rates, for delay in completion of works ranging between 211 and 544 days by two divisions of the Irrigation Department implementing FPWs (CSS-R). The contractors were liable for a maximum LD of ₹ 2.47crore (10 *per cent* of the initial contract price) as per terms and conditions of the agreements (clause-2 of

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<sup>29</sup> Clause-48 of UEAP contracts and Clause-45 of UDRP contracts.

ID Form-111), against which, only ₹ two lakh was imposed/recovered. Thus, there was short recovery of LD of ₹ 2.45 crore.

- An Electricity Distribution Division (Bageshwar of UPCL), imposed LD in one SPA-R work for ₹ 15.80 lakh for delay in completion of work by more than two years whereas maximum LD of ₹ 21.54 lakh was required to be charged as per T&C of agreement. Thus, there was short recovery of LD of ₹ 5.74 lakh.

During exit conference, the Departments/PIUs while accepting the audit findings stated that in some cases, the recovery had been effected and recovery in the remaining cases would be made in due course. The details of recovery made were awaited (March 2018).

- As per the notification issued (May 2012) by the Government of Uttarakhand, labour cess at the rate of one *per cent* was required to be levied and deducted<sup>30</sup> at source (from each contractors' bill) for each work having estimated cost of more than ₹ 10 lakh.

It was observed in 31 cases of two PIUs (Garhwal Mandal Vikas Nigam and UJVNL) that labour cess amounting to ₹ 16.46 lakh was not deducted from the bills of the contractors. This resulted in undue benefit to the contractors.

In sum, undue benefit of ₹ 5.96 crore<sup>31</sup> was extended by these PIUs to the contractors.

### **2.2.8 Creation of interest liabilities**

Provision<sup>32</sup> of the agreement signed (on 05 February 2014) with Asian Development Bank (ADB) for borrowing of US \$ 200 million (later revised to US \$ 185 million in May, 2017) for UEAP stipulate that the loan was to be availed by March 2017 and the GoU would be liable to pay commitment charges at the rate 0.15 *per cent* per annum on un-withdrawn amount of the loan. Commitment charges were payable on less amount withdrawn from time to time, commencing after 60 days grace period from the stipulated dates of withdrawal as per loan agreement.

Audit observed that the GoU utilised amount of US\$ 122.75 million (₹ 736.50 crore) only up to March 2017 and could not utilise an amount of US\$ 62.25 million (₹ 373.50 crore) due to slow progress of works and non-submission of viable project proposals. Resultantly, GoU is liable to pay commitment charges of at least US\$ 0.040 million (₹ 24.04 lakh) to the ADB for the period from April 2017 to 26 February 2018 (last date of claim).

The Secretary, DMD and Project Director-EAPs while accepting the facts stated (March 2018) that the loan amount could not be utilised as per schedule due to delay in execution of works/dropped cases and adverse working conditions of the State while

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<sup>30</sup> Cess deducted at source was required to be remitted to the Labour Commissioner of the State.

<sup>31</sup> Except cases of mobilisation advances paid to the contractors.

<sup>32</sup> Section 1.01 of Article I and Section 2.03 of the Article II of the loan agreement.

frequent change in the rate of exchange was another cause for non-utilisation of certain loan amount.

Further, provision of GoI sanctions for SPA-R provides that the funds provided to the GoU shall be released to the PIAs without any delay and utilised by March 2017, failing which, the amount was to be returned to the GoI with interest for period of default.

Audit scrutiny showed that SPA-R amounting to ₹ 274.29 crore remained unutilised with State Government at the end of March 2017 due to non-issue of financial sanctions and slow progress of work by the PIAs. Thus, the GoU created an interest liability of ₹ 19.64 crore from April 2017 to March 2018 at the rate of 7.16 *per cent*<sup>33</sup> per annum due to its failure to return the unutilised amount to the GoI. This unutilised amount of ₹ 274.29 crore is in addition to funds that have remained unspent/unutilised with PIAs and not surrendered (as detailed in *paragraph-2.2.5*).

### **2.2.9 Incorrect treatment of interest receipts**

In below mentioned instances, the treatment of interest receipts on MLTR funds was not as per prescribed norms/rules:

- Government Accounting Rules-31(e) stipulates that any receipt earned during the process of construction of a capital project should be utilised in reduction of the capital expenditure and it should not be credited to the revenue account of Government or undertaking. However, it was observed during audit of 11 PIUs that interest earned on Bank Accounts of UEAP/UDRP amounting to ₹ 6.47 crore<sup>34</sup> was deposited into Treasury Head-0049 of State Government despite the fact that the works were capital in nature and were being executed from externally aided project fund. It was replied by the State Government (March 2018) that interest accruing on the EAP funds belonged to the State Government as primarily the expenditure for the works was incurred by the State from its own resources which was subsequently reimbursed by the ADB/WB. The reply is not acceptable as the treatment of the interest receipts was not in accordance with the prescribed accounting rules.
- It was noticed during audit of the State Project Management Unit (ICDS) that interest earned on bank account of SPA-R works amounting to ₹ 28.95 lakh was deposited into Treasury Head-0049 of State Government despite 100 *per cent* financing by the GoI.
- Interest amount of ₹ 2.52 crore (₹ 161.04 lakh and ₹ 90.98 lakh respectively) earned by the UJVNL on Mobilization Advances given to the contractors was neither made available to the State Government nor adjusted against subsequent releases of

<sup>33</sup> Weighted average yield of dated securities of Central Government during the year 2016-17 as per Annual Report of Reserve Bank of India.

<sup>34</sup> UEAP-PIUs: Civil Aviation (₹ 19.59 lakh), Road & Bridges (₹ 114.08 lakh), Tourism-GMVN (₹ 32.08 lakh) and KMVN (₹ 19.94 lakh), Water Supply-UJS (₹ 59.52 lakh), and PMU (₹ 199.22 lakh);UDRP-PIUs: Road & Bridges (₹ 1.07 lakh), TA&CBDRM (₹ 40.49 lakh), Public Building (₹ 26.11 lakh), Resilient Housing (₹ 49.59 lakh), and PMU (₹ 85.32 lakh).



sanctioned fund. The UJVNL while accepting the facts stated (February 2018) that the Nigam also invested their funds for the projects to maintain the progress of works because sanctioned funds were not provided by the GoU timely. The reply is not acceptable as the entire funding for the works was not met by UJVNL from its own source; hence, interest amount of Government funding should have been utilised for reduction of capital cost of the projects.

### **2.2.10 Submission of inflated utilisation certificates**

The PIAs/office were required to submit Utilisation Certificates (UCs) on completion of work/after spending funds. It was found in audit that the PIAs submitted inflated UCs in the following cases:

- The DDMA-Rudraprayag released ₹ 23.59 crore of SPA-R fund to the Civil Unit (PWD), Guptkashi up to March 2017 for implementation of the sanctioned projects. Audit observed that the actual expenditure of the works up to March 2017 was only ₹ 14.62 crore but the agency issued (November 2016) UCs for ₹ 20.66 crore to the DDMA-Rudraprayag for onward transmission to the GoU/GoI.
- Nehru Institute of Mountaineering working for the DDMA, Rudraprayag submitted (November 2016) UC of ₹ 24.50 crore in a work of Reconstruction of buildings for Tirth Purohiths at Kedarnath whereas the actual expenditure up to September 2017 was ₹ 12.86 crore.
- Uttarakhand Renewable Energy Development Agency (UREDA) submitted (May 2016) UC of ₹ 11.94 crore to the GoU whereas actual expenditure up to October 2017 was only ₹ 5.66 crore.
- In Agriculture Department, two field offices (Bageshwar and Mori) issued UCs amounting to ₹ 1.31 crore whereas actual expenditure up to March 2017 was only ₹ 0.80 crore.
- Four field offices of Uttarakhand Power Corporation Ltd. (UPCL) submitted UCs of ₹ 3.23 crore<sup>35</sup> (October 2016) to UPCL for onward submission to GoU without execution of sanctioned works. Out of four divisions, three divisions stated that SPA-R amount of ₹ 3.03 crore will be refunded to the Government. However, one division namely Dharchula division stated that it had carried out disaster work of ₹ 63.98 lakh from its internal resources immediately without waiting for any assistance from the Government and hence after adjusting the aforesaid amount, the remaining amount of ₹ 19.67 lakh would be surrendered after getting approval from the Corporate office.

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<sup>35</sup> EDD-Dharchula (₹ 19.67 lakh), EDD-Naryan Bagar (₹ 50 lakh), EDD-Gopeshwar (₹ 70 lakh), and EDD-Rudraprayag (₹ 183.46 lakh).



**Chapter-3**  
**Planning and Reconstruction of**  
**damaged infrastructure**

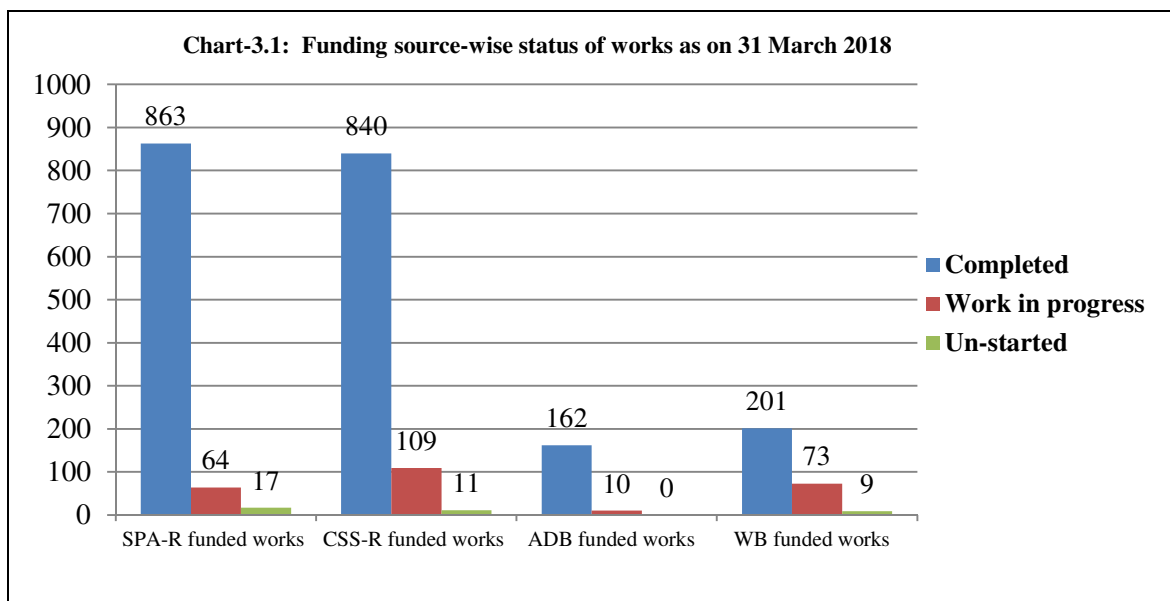
## Chapter-3: Planning and Reconstruction of damaged infrastructure

### 3.1 Introduction

The reconstruction works sanctioned under Special Plan Assistance, Centrally Sponsored Schemes (CSS-R), and Central Plan Assistance were to be completed by March 2016 but these were extended/allowed (October 2016) by Government of India (GoI) up to March 2017 considering the tough working conditions in the State. Further, the Asian Development Bank (ADB) funded Uttarakhand Emergency Assistance Project (UEAP) and World Bank funded Uttarakhand Disaster Recovery Project (UDRP) were scheduled to be completed by March 2017 and December 2017 respectively as per loan agreements executed between the Government of Uttarakhand (GoU) and the ADB/World Bank.

The National/State Disaster Response Funds (NDRF/SDRF) of ₹274.43 crore was for restoration of infrastructure of essential and urgent nature during the year 2013-14. Special Plan Assistance-Reconstruction (SPA-R) was given only to the five severely affected districts whereas UEAP, UDRP, CSS-R and SDRF funding were for all the districts.

The respective line departments/agencies of the State Government were assigned the responsibility of implementation of the works sanctioned under Medium & Long Term Reconstruction (MLTR) package. Status of completion of works as on 31 March 2018 are shown in **Chart-3.1** below:



Source: Information provided by the respective Nodal Agencies.

The department wise status of works as on stipulated dates of completion and as on 31 March 2018 are given in **Appendix-3.1**.

The sectoral details of the identified damages, planning and execution of reconstruction works by the State authorities under MLTR are discussed in the succeeding paragraphs:

### 3.2 Roads, Bridges and Trek Routes

Roads are the lifeline of the State as about 90 *per cent* of passengers and goods in the State of Uttarakhand move by road. This sector is administered by the Public Works Department (PWD) which is responsible for planning, construction and maintenance of roads and bridges. The overall road network in the State at the time of disaster of June 2013 was around 28199 km<sup>36</sup> and 1773 Motor Bridges (MR). Additionally, the PWD also administers 3,736 km of Bridle Roads/Treks and 1,073 Bridle Bridges.

According to the Joint Rapid Damage & Need Assessment (JRDNA) Report, the disaster of June 2013 caused damages to about 2,174 roads (8,908.78 km<sup>37</sup>), 85 motor bridges and 140 bridle bridges and connectivity to about 4,200 villages was broadly affected. The impact of disaster on the population due to loss of connectivity was immense with food supplies, healthcare, education and livelihood of the population getting badly affected and tourism activities completely disrupted.

The State Government, in its proposal (September 2013) to the GoI, demanded ₹ 3,456.80 crore for the roads and bridges sector against which an outlay of ₹ 2,108.49 crore was approved under the MLTR package. Funds for the restoration/reconstruction of 7,290 km road length of State Highways (SH), Major District Roads (MDR), Other District Roads (ODR), Village Roads (VR) and its bridges were included in the MLTR package whereas the GoI directly provided funds for the affected National Highways (NH), Border Road Organisation (BRO) roads and PMGSY (Pradhan Mantri Gram Sadak Yojana) roads.

The details of works planned/sanctioned under MLTR package (EAPs and SPA-R) are given in the **Table-3.1** below:

**Table-3.1: Details of works planned/sanctioned under each source of funding**

Category of Roads	ADB funding (UEAP)		WB funding (UDRP)		SPA-R funding <sup>38</sup>	
	Planned length of roads (km)	Approved outlay (₹in crore)	Planned length of roads(km)	Approved outlay (₹in crore)	Planned length of roads (km)	Approved outlay (₹in crore)
State Highways	1,800	708*	-	-	175	300*
Major District Roads			-	-		
USRIP <sup>39</sup> Roads			600	-		
Other District Roads	-	-	675	930*	-	
Village Roads	-	-	3,600		-	
Bridle Roads	-	-	440		-	
<b>Total (MR)</b>	<b>2,400</b>	<b>708</b>	<b>4,715</b>	<b>930</b>	<b>175</b>	<b>300</b>
Motor/bridle bridges	<b>16</b>		<b>140</b>		<b>14</b>	

Source: Departmental figures.

\*including cost of bridges

<sup>36</sup> 1,151 km National Highways, 3,788 km State Highways, 3,290 km Major District Roads, 2,945 km Other District Roads, 15,402 km Village Roads, 1,623 km Border Road Organisation's Roads.

<sup>37</sup> Motor Roads-8,472.43 km and Bridle Roads- 436.35 km.

<sup>38</sup> SPA-R funding was for those additional damaged works/bridges of five severely affected districts which were not part of UEAP/UDRP.

<sup>39</sup> Uttarakhand State Road Improvement Programme being implemented through ADB funding since November 2006.

The reconstruction works of UEAP and UDRP were managed/ executed by the dedicated Project Implementing Units (PIUs) of PWD whereas the reconstruction works of SPA-R and National/State Disaster Response Funds (NDRF/SDRF) funding were directly managed/executed by the PWD through its territorial divisions. The details of actual number of works sanctioned under each corpus for the five test checked districts as well as the State as a whole are given in **Table-3.2** below:

**Table-3.2: District-wise details of sanctioned works (Cost/progress in crore ₹)**

Name of district	UEAP works			UDRP works			SPA-R works		
	Sanctioned works		Financial progress (03/2018)	Sanctioned works		Financial progress (03/2018)	Sanctioned works		Financial progress (03/2018)
	No.	Cost		No.	Cost		No.	Cost	
Bageshwar	09	41.47	36.25	26	126.80	109.45	102	24.44	24.23
Chamoli	15	112.29	105.08	40	209.90	151.58	27	26.11	22.29
Pithoragarh	10	104.04	46.41	33	198.24	103.69	46	31.54	15.84
Rudraprayag	05	36.22	28.39	35	110.24	83.62	50	86.89	72.24
Uttarkashi	10	71.25	60.06	28	90.28	75.69	300	149.47	122.73
<b>Total</b>	<b>49</b>	<b>365.27</b>	<b>276.19</b>	<b>162</b>	<b>735.46</b>	<b>524.03</b>	<b>525</b>	<b>318.45</b>	<b>257.33</b>
<b>State as whole</b>	<b>119*</b>	<b>924.12</b>	<b>819.08</b>	<b>262</b>	<b>1050.99</b>	<b>782.54</b>	<b>525</b>	<b>318.45</b>	<b>257.33</b>

\*110 works of Road/Bridge (₹860.30 crore) and 9 Trek Routes (₹63.82 crore).

In addition to above, 718 works of ₹ 67.30 crore were sanctioned by the respective District Magistrates of the five test checked districts under NDRF/SDRF.

In five test checked districts along with assessment of overall status of sanctioned works at nodal PIUs and Engineer-in-Chief (En-C) PWD, Dehradun, audit examined:

- 117 works (22 per cent) funded by SPA-R valued at ₹ 210.46 crore which accounted for 66 per cent of the total sanctioned cost;
- 35 works (29 per cent) funded by UEAP valued at ₹ 236.30 crore which accounted for 26 per cent of total sanctioned cost;
- 55 works (21 per cent) funded by UDRP valued at ₹ 302.47 crore which accounted for 29 per cent of total sanctioned cost; and
- 86 works (12 per cent) funded by SDRF valued at ₹ 18.56 crore (28 per cent) out of total 718 works of ₹ 67.30 crore sanctioned to the sampled PIUs.

### 3.2.1 Planning issues

#### 3.2.1.1 Improper identification and planning of damaged works by Nodal Agency

GoU directed (4 July 2013) all the line departments of the State to do a quick exercise for identification/ assessment of the physical infrastructure damaged by the disaster of June 2013 and to provide details<sup>40</sup> of the same to the Government/JRDNA Mission for deciding the quantum of damages and provisioning of funds accordingly.

The following discrepancies were noticed:

<sup>40</sup> Areas of assistance required, rough estimates of requirement of funds for various assets, scope of restructuring of existing projects to include the damaged assets, and timelines proposed for preparation of project proposals.

- Under approved list of SPA-R (525 works), 119 road works costing ₹ 15.65 crore were not related to damages caused by June 2013 disaster. These works had already been sanctioned<sup>41</sup> by the PWD under Special Plan Assistance for reconstruction/restoration in the year 2012-13 indicating that the estimation and source of funding had already been decided. The MLTR package was meant for only those works which were related to 2013 disaster. The Department, thus, recommended those works under MLTR package, which were not damaged in the 2013 disaster.
- 73 works costing ₹ 37.99 crore included in the sanctioned list of SPA-R also featured under other sources of funding. Subsequently, the sanctions of these works were cancelled after incurring an expenditure of ₹ 1.25 crore. The Department, therefore, failed to do due diligence while submitting proposals of these works under various components of funding.
- In lieu of the cancelled works and to adjust the savings of other SPA-R works, 123 works (117 roads and 6 bridges) costing ₹ 72.05 crore were sanctioned subsequently (2015 & 2016) under SPA-R. Audit found that no approval was taken from the GoI before sanctioning these works.
- Despite clear demarcation for coverage of SHs, MDRs & Urban Roads under ADB assisted UEAP and VRs & ODRs under World Bank assisted UDRP, audit observed that one work of VR (Reconstruction of Pholchatti-Jankichatti Motor Road (MR) of district Uttarkashi) costing ₹ 8.20 crore was taken up under UEAP. This road was not even included in the identified list of damaged roads of UDRP. The Department while accepting the fact stated that the changes were made with the approval of High Powered Committee (HPC). Reply is not acceptable as the work was not sanctioned/executed as per prescribed criteria.
- The Disaster Management Department, GoU entered into an agreement (March 2013) with the National Buildings Construction Corporation (NBCC) (India) Ltd. for reconstruction of 14 damaged bridges<sup>42</sup> (₹ 54.10 crore) of district Uttarkashi which had collapsed/damaged during monsoon season of 2012 or earlier period. However, consequent upon disaster of June 2013, the reconstruction work of these 14 bridges was included in the MLTR package under SPA-R (₹ 80.43 crore). The work of 12 bridges (₹ 68.61 crore) was afresh assigned to the NBCC (India) Ltd and the work of two bridges (₹ 11.82 crore) was given to a territorial division of PWD by the GoU. Accordingly, a fresh agreement (₹ 68.61 crore) was signed (February 2015) between the PWD and NBCC for the reconstruction of 12 bridges of district Uttarkashi. The NBCC could complete the works of only seven bridges and balance five bridges were lying incomplete, as of November-2017. However, it was intimated by the NBCC

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<sup>41</sup> Under SPA with 90:10 cost sharing ratio between Central and State Government.

<sup>42</sup> The work was sanctioned under SDRF having 90:10 cost sharing between Central and State Government.

subsequently (August 2018) that the work of 10 bridges had been completed and only two bridges were lying incomplete as on 31 March 2018.

The GoU, therefore, included old liability of these 14 bridges costing ₹ 80.43 crore in the MLTR package as part of 100 *per cent* centrally sponsored component of SPA-R which was meant for reconstruction works relating to 2013 disaster only.

▪ Further, construction work of 80 metre Span Steel Truss Motor Bridge over River Bhagirathi near Nakur-Athali, Block-Dunda was taken up by the NBCC in March, 2014. Audit found that this work was entirely new work which was shown in the records as reconstruction of old bridge damaged in 2012. However, the construction work of bridge was held-up since May 2016 due to collapse of the structure in a cyclone/thunderstorm after incurring an expenditure of ₹ 7.10 crore. The bridge was to be reconstructed by the contractor at his own cost (by virtue of insurance claim).

It was also observed that the site of this Motor Bridge was just around 100 metres away (in the upstream) from another project of the NBCC Ltd wherein a 102 metre Span Bridle Suspension Bridge had been constructed (June 2016) at a cost of ₹ 6.92 crore as shown in photograph given alongside (both bridges were among those 12 bridges which were assigned to the NBCC for construction). As such, not only the sanction of the Motor Bridge was irregular being a new work but at least expenditure incurred on reconstruction of the Bridle Suspension Bridge (₹ 6.92 crore) could have been avoided as both the bridges are being constructed at same place and targeted the same population.



Photograph (taken from newly constructed bridle bridge) showing sites of both bridges at Nakuri and collapsed Motor Bridge which is being constructed 100 metre distance in upstream.

The Department while accepting the facts stated (February 2018) that all the changes were made with due approval of HPC.

### **3.2.1.2 Multiple sources of funding for same works**

Under MLTR, GoU planned that the badly damaged roads or portion of SHs, MDRs, ODRs and VRs would be reconstructed under EAPs and part damages to roads which were not included under EAPs would be carried out through funding under SPA-R. Besides, the SDRF kept at the disposal of each District Magistrate, was to be utilised for all urgent nature of road works such as opening of road communication after disaster of June 2013.

Audit scrutiny at the En-C office PWD and test checked territorial divisions/field PIUs showed that there were overlapping items of work and the same works were funded from multiple sources in 20 road works leading to excess expenditure of ₹ 5.52 crore:



- For reconstruction of 15 road works, SPA-R amounting to ₹ 3.65 crore was sanctioned by the En-C (PWD) for nine territorial divisions despite the fact that the proposals for reconstruction of identified damages to these MRs after June 2013 disaster were sanctioned under EAPs (₹ 107.69 crore) for execution by the district level dedicated PIUs of UEAP/UDRP (*Appendix-3.2-A*).
- In two cases, ₹ 0.72 crore was sanctioned under SPA-R for those items of work which were entirely being reconstructed under State Sector (₹ 20.25 crore) and PMGSY (₹ 26.46 crore) respectively after 2013 disaster. Further, SPA-R of ₹ 1.15 crore was also sanctioned (June 2016) for three roads wherein major works of widening and strengthening (₹ 8.36 crore) were already in progress under State Sector and any required works of damages could have been carried out through variations of existing contracts. The details of source wise funding are given in *Appendix-3.2-B*.

In reply, it was stated (February 2018) by the Department that the SPA-R sanctions were required to maintain the proper functioning of roads by the territorial divisions whereas EAP funds were utilised for major works. The reply should be seen in light of the fact that works of urgent nature had already been sanctioned/executed under SDRF 2013-14. The medium and long-term reconstruction works were required to be planned/sanctioned in such a manner that entire works pertaining to a MR or portion of the road should have been covered by single source of funding and executing agency/division. This could have avoided expenditure of ₹ 5.52 crore under SPA-R which could have been utilised for coverage of some other damaged works.

### **3.2.1.3 Excess preparation of DPRs by UDRP**

For the roads and bridges (R&B) works of UDRP (ODRs/VRs), some detailed project reports (DPRs) were prepared in-house by the territorial divisions of PWD and some DPRs were to be prepared through the Design & Supervision Consultancy (DSC) firms hired by the State level PIU (R&B), Dehradun.

Audit scrutiny at PIU (R&B) UDRP, Dehradun revealed that the PIU assigned the work of preparation of 317 DPRs (between June 2014 and March 2015), pertaining to eight districts, to four DSC firms for 1,288.82 km road length and 62 bridges against which they prepared 108 and 61 DPRs of roads and bridges respectively at a cost of ₹ 14.26 crore. However, the HPC sanctioned works pertaining to 71 DPRs only (46 roads and 25 bridges) and the balance 98 DPRs (62 roads and 36 bridges) prepared at a cost of ₹ 5.81 crore remained unutilised.

It was replied by the Department during exit conference (February 2018) that some DPRs were being handed over to the regular divisions of PWD and the remaining DPRs of bridges would be utilised on receiving additional funding from the World Bank.



### 3.2.2 Implementation issues

#### 3.2.2.1 Non-completion of works within stipulated timeframe

Audit scrutiny of EAP funded works showed that against the scheduled date of completion of March 2017 for UEAP funded works and December 2017 for UDRP funded works, the PIU (R&B) UEAP could complete 83 works (75 per cent) of ₹ 557.45 crore out of total 110 works (₹ 861.78 crore) and 27 works were in progress. Further, the PIU (R&B) UDRP could complete only 153 works (58 per cent) of ₹ 419.84 crore out of total 262 works (₹ 1,050.99 crore) while 93 works were in progress and 16 works were yet to be taken up as on date of audit (August/September 2017). The non-achievement of targeted timeline was despite the fact that around 66 per cent identified damaged works (Roads: 48 per cent and Bridges: 84 per cent) of the EAPs were not covered (refer paragraph-3.2.2.5) and there was no issue of non-availability of land/sites since reconstruction of existing works was to be carried out. The delay in completion of works was mainly attributed to adverse working conditions in remote/hilly terrain of the State; delay in preparation/clearance of projects and award of works; and execution of extra items of work in many cases.

In audit of six sampled trek routes (out of total nine), audit found that these works valuing ₹ 40.94 crore were divided into 98 parts<sup>43</sup> for execution through various local contractors with due approval of the HPC and by relaxing the financial rules/ADB norms in this regard on the ground that this would help in timely completion of the works. However, audit observed that all the nine works were progressing very slowly and the progress ranged between 04 and 66 per cent (June 2017).

Similarly, the territorial divisions of PWD could complete (June 2017) only 488 works (93 per cent) out of total 525 sanctioned works under SPA-R due to non-release of sanctioned funds of ₹ 72.45 crore by the GoU while 37 works were still in progress.

However, the status of the works at the end of March 2018, as intimated (July/August 2018) by the nodal agencies, was as under:

Particulars		Total No. of sanctioned works	Position as on 31 March 2018		
			Completed	In progress	Un-started
Road & Bridges	UEAP	110	110	-	-
	UDRP	262	187	67	08
	SPA-R	525	499	24	02
Trek Routes	UEAP	09	06	03	-
<b>Total</b>		<b>906</b>	<b>802</b>	<b>94</b>	<b>10</b>

<sup>43</sup> Munsiyari-Milam-Dung Trek Route (20 parts), Panchachuli trek route (36 parts), Askote-Kalapani trek route (25 parts), Kati-Sunderdunga Glacier trek route (4 parts), Kafni Glacier trek route (4 parts), and Janakichatti-Yamunotri trek route (9 parts).

### **3.2.2.2 Execution of inadmissible works**

In below mentioned cases, the execution of reconstruction works was against the prescribed norm and technical specifications leading to extra/avoidable expenditure of ₹ 58.52 crore:

- According to the decision taken by the GoU/HPC (January 2014), roads having *Kutchra* status at the time of disaster were to be reconstructed up to Black Top (BT) level with Premix Carpet (PC)/Seal Coat and the roads with BT status were to be reconstructed to its pre-disaster state.

Audit observed that in 14 road works, executed by eight PIUs, the existing surface was either *Kutchra* or black top. However, these roads were reconstructed with costlier material of Bituminous Macadam (BM)/Semi-dense Bituminous Concrete (SDBC). Had the roads been reconstructed with PC/Seal Coat as per decision of GoU/HPC, the cost of reconstruction of above 14 roads would have been ₹ 23.42 crore against the actual cost of ₹ 66.33 crore (**Appendix-3.3**).

The Department during exit conference (February 2018) stated that the riding quality of BM/SDBC roads was far better than PC/Seal Coat roads and, therefore, on the demand of local populace as well as local representatives, the road works were executed with BM/SDBC material. However this was done without approval of HPC.

- The reconstruction work of VRs under UDRP was to be carried out by following the PMGSY norms which stipulates that all the link roads of VRs having traffic census of less than 100 motorised vehicles per day (MVPD) are to be constructed with carriageway of 3 metre width.

Scrutiny of records revealed that in five PIUs of UDRP, the carriageway of nine VRs was designed/constructed with a width of 3.75 metre along with extra width for curves and passing places. All these VRs were link roads having traffic less than 100 MVPD. Thus, the sanction/construction of 0.75 metre extra width for the carriageway of these roads was irregular and against the PMGSY norms which resulted in an extra/avoidable expenditure of ₹ 4.24 crore (**Appendix-3.4**).

During exit conference (February 2018), the Department replied that the carriageway of these roads was kept at 3.75 metre as per PWD norm to maintain the uniformity of road width across the State. The reply is not acceptable because roads constructed under PMGSY with 3 metre carriageway are also finally taken over by the State PWD. Hence, the argument of need to maintain uniformity of road width does not appear valid.

- The PMGSY and PWD norms for VRs specify that the choice of design and surface for rural roads to be constructed would be determined by the factors of traffic and type of soil as per technical specifications and geometric design standards given in IRC: SP-72 (2007).

It was observed that in three VR works executed by one PIU (UDRP-Pithoragarh), the pavement thickness for sub-base/ base courses of these roads was kept higher than the prescribed norms (IRC: SP-72) for the respective traffic category and California Bearing Ratio (CBR)<sup>44</sup> values of soil of the roads. The enhanced pavement thickness resulted in use of extra material costing ₹ 0.93 crore (**Appendix-3.5**) which was avoidable as per provision of IRC: SP-72 (2007).

- A circular issued (February 2013) by the Head of Department (HoD)-PWD, Dehradun stipulates that the carriageway/width of bridges for link roads and through<sup>45</sup> roads in hill area shall be constructed in single lane (4.25 metre) and 1.5 lane (5.5 metre) respectively. Audit scrutiny showed that the carriageway/width of five bridges (₹ 27.65 crore) being constructed by the NBCC in rural/hill roads of district Uttarkashi was kept at 8.5 metre (double lane) against the aforesaid norms of State PWD. This resulted in excess expenditure of ₹ 6.01 crore (worked out on proportionate basis).

- HPC accorded (September 2014) financial sanction of ₹ 16.64 crore for reconstruction of 26 km long Karnprayag- Nainisain MR under UEAP. As per assessment of damages and DPR prepared by the PIU (R&B) for this work, only 14.82 km portion of the road was to be reconstructed with Bituminous Macadam (BM: 2121 cum) as profile corrective course (PCC) whereas Semi Dense Bituminous Concrete (SDBC) was to be laid in the entire length of 26 km. Audit observed that the BM was laid by the PIU (UEAP-Chamoli) for the entire length (5353.43 cum) of MR which resulted in excess expenditure of ₹ 3.02 crore<sup>46</sup>. Similarly, it was observed during audit of the PIU-UDRP, Uttarkashi that the BM / SDBC works costing ₹ 1.41 crore was executed in four km stretch of 31.70 km long Chilyanisaud-Jogath MR which was not earmarked as damaged as per the sanctioned DPR. Execution of these works was done without approval of competent authority.

### 3.2.2.3 Cost escalation due to inadequate planning

Management of a Bridle Bridge being constructed by the NBCC Ltd. over Assi Ganga at a cost of ₹ 6.15 crore for Uttaro Village of Bhatwari Block (Uttarkashi) was poor as due cognizance of sliding zone on the Left Hand Side (LHS) was not taken while preparing the DPR. Resultantly, the scope of work (span) was reduced three times from 150 metre span to 102.6 metre (to



<sup>44</sup> California bearing ratio (CBR) is a penetration test for evaluation of the mechanical strength of natural ground, subgrades and base courses beneath new carriageway construction.

<sup>45</sup> Through roads are those which collect traffic from several link roads or a long chain of Habitations and lead it to Marketing centres either directly or through the higher category roads i.e. the District roads or State or National Highways.

<sup>46</sup> BM: 3,232.43 (5,353.43 – 2121) cum at the rate of ₹ 9,327.50/cum.

remove abutment of bridge from sliding zone and increase in height of anchor blocks), as shown in the photograph. The frequent revision<sup>47</sup> of bridge works resulted in escalation of cost of work by ₹ 2.95 crore due to execution of extra protection works.

Similarly, scope of 75 metre Bridle Suspension Bridge with 2 metre pathway over River Yamuna near Badiya Village of Naugaon Block had to be changed to 80 metre Steel Girder Bridge as the construction of suspension bridge at the selected site was not feasible due to sliding zone on the LHS which was not considered while preparing the DPR. The change in scope of work and consequent delay resulted in escalation of cost of work by ₹ 3.38 crore.

#### ***3.2.2.4 Irregular and unjustified application of height and distance index on trek route works***

Every government agency of State Government dealing with execution of works has to prepare work estimates as per Schedule of Rates (SoR) published by the PWD from time to time and admissible Height and Distance index<sup>48</sup> thereupon for cost of transportation of materials from road head.

It was found during audit scrutiny at four PIUs<sup>49</sup> implementing four trek routes<sup>50</sup> (₹ 40.9 crore) that estimation of these works (DPRs) and clearance of projects by the HPC were not based on applicable PWD-SoR and H&D index admissible thereupon. The PIUs applied a very high/special rates for labour on the plea that labour was not available as the works were situated at very high altitudes and applied H&D index on inadmissible<sup>51</sup> items of works. Audit observed that the justification given by the PIUs for the high rates of labour was not sustainable as the same PIU/PWD divisions had carried out similar works on these trek routes on PWD-SoRs (urgent nature work under SDRF in 2013 and 2014) wherein the tendered rates of the contractors were 0.25 to 0.50 *per cent* below the estimated rates. Thus, the approval of these projects with high labour rates was irregular which resulted in extra expenditure of ₹ 1.44 crore.

#### ***3.2.2.5 Short coverage of identified damaged works under EAPs***

In ADB funded UEAP, 2400 km SHs/MDRs/USRIP roads and 16 Bridges were identified as damaged by the disaster but the PIU-R&B (UEAP) took up the

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<sup>47</sup> Initially, the bridge was planned to be constructed as Suspension Bridge for 150 metre span (₹ 5.62 crore) which was revised subsequently (March 2015) for 120 metre Span (₹ 6.15 crore) and the scope of work once again proposed (December 2016) to be reduced to 102.636 metre in a revised DPR (₹ 8.57 crore) submitted for approval.

<sup>48</sup> The H&D index over applicable SoR is admissible on material components and there is no provision for charging the same for items of work like Earthwork, Hillside cutting, Slip clearance, Dry Stone Masonry and HP Stone Fillings.

<sup>49</sup> PIU (Trek Route): Askote and Didihat of district Pithoragarh, Badkot-Uttarkashi, Kapkot-Bageshwar.

<sup>50</sup> Panchachuli, Yamunotri Dham, Munsyari-Milam & Durgkhati-Sunderdunga.

<sup>51</sup> H&D index is not admissible on item of works- 'Excavation work/ Hill cutting/ Slip clearance/ dry stone masonry/ Dry stone kharanja/ Hand packed stone filling' as per PWD Circular (August 2011).

reconstruction works for only 1,968.11 km (82 *per cent*) roads and no bridge work was taken up. Similarly, in World Bank funded UDRP, the reconstruction works were taken up for only 1,711.49 km ODRs & VRs (36 *per cent*) and 25 Bridges (18 *per cent*) by the PIU-R&B (UDRP) against identified damaged road length of 4,715 km ODRs/VRs/ Bridle roads and 140 number of bridges.

The short coverage of the identified damaged works (Roads: 48 *per cent* and Bridges: 84 *per cent*) under these two EAPs was due to exhaustion of earmarked funds because of execution of unplanned/inadmissible works (*paragraph-3.2.2.2*), over estimation of works (*paragraphs-3.2.2.4*), deficient contract management (*paragraph-2.2.6*) and large variations in execution of works (few specific examples are given in (*Appendix-3.6*)). Further, short coverage was despite allocation of additional funds by the HPC to the road works under UEAP and UDRP which stood at ₹ 1,911.29 crore (UEAP: ₹ 860.30 crore and UDRP: ₹ 1,050.99 crore) against the approved outlay of ₹ 1,638 crore (UEAP: ₹ 708 crore and UDRP: ₹ 930 crore). This additional cost was met from the savings of other EAP components and additional receipts due to better exchange rate of rupee *vis-a-vis* the dollar.

During exit conference (February 2018), the State Government accepted the audit findings and stated that initially only damaged portions were planned for reconstruction but on the demand of local public/representatives, complete stretches of roads were reconstructed with appropriate design/ provisions for cross drainage structure and culverts to enhance life of the roads and which was in line with the concept of ‘Build-Back-Better’. This indicates that assessment of damages was not done properly which resulted in incorrect projection of fund requirement.

### 3.3 Tourism infrastructure

Tourism is the major driver of the economy and livelihood in Uttarakhand and it contributes around 22.48 *per cent*<sup>52</sup> to the GSDP (Gross State Domestic Product). The State is home to some of the most important pilgrimage centres known as *Char-Dham*<sup>53</sup> and it handles on an average over 3.2 crore tourists annually. The disaster severely affected the livelihood of the people dependent solely on the flow of pilgrims and tourists. The estimated physical losses to the existing assets of the Government according to the Department of Tourism (DoT), GoU were around ₹ 116.61 crore for the entire State and ₹ 85.30 crore in the most affected five districts. However, the State Government demanded (September 2013) ₹ 809.64 crore for the Sector. The proposal included new projects for giving a boost to the tourism sector and facilitate the *Char Dham Yatra* in particular; and expansion of existing infrastructure of Helipads to improve disaster preparedness. Against this projection, ₹ 894.03 crore (SPA-R: ₹ 455.09 crore, EAP-

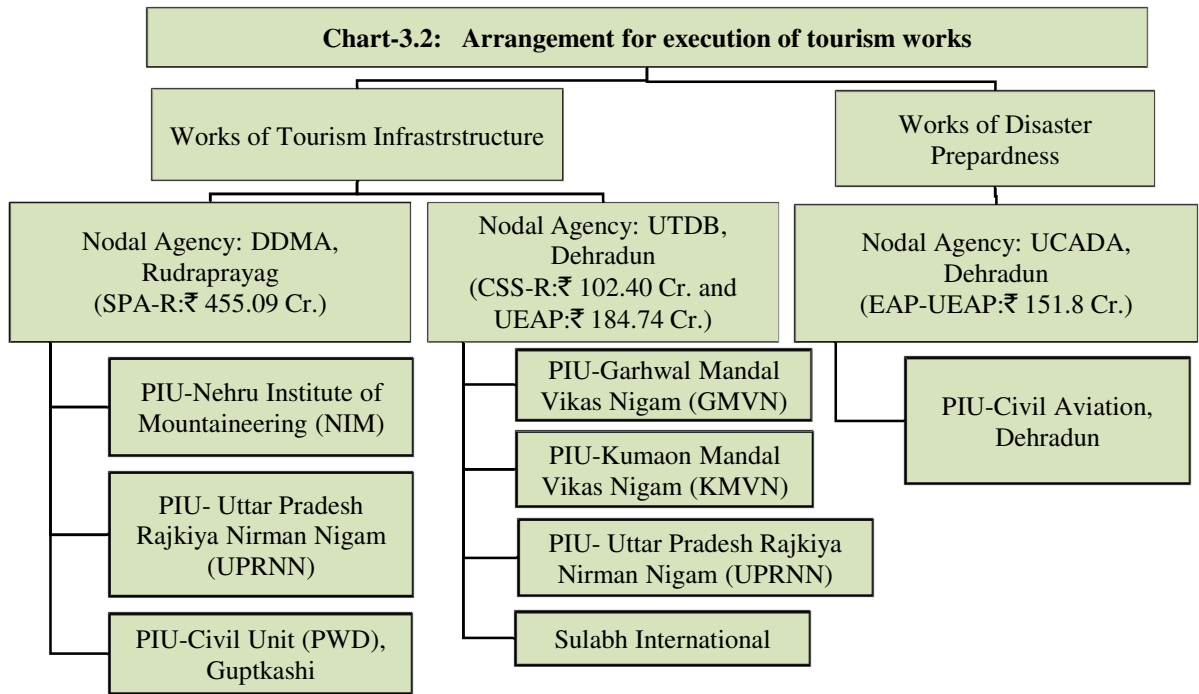
<sup>52</sup> As per Economic and Statistics Department, GoU.

<sup>53</sup> Gangotri, Yamunotri, Kedarnath and Badrinath.

UEAP: ₹ 336.54 crore and CSS-R: ₹ 102.40 crore) was approved by the GoI under MLTR package. These works were assigned to three nodal agencies as detailed below:

- The District Disaster Management Authority (DDMA), Rudraprayag was nominated as nodal agency for implementation of projects for restoration/ construction works of Shri Kedarnath township and other tourist facilities along the Kedarnath yatra route. The Kedarnath yatra route was most affected by June 2013 disaster. SPA-R amounting to ₹ 455.09 crore was sanctioned/made available by the GoI for these projects.
- The Uttarakhand Tourism Development Board (UTDB) was the designated agency for implementation of tourism infrastructure/projects sanctioned under UEAP (₹ 184.74 crore) and CSS-R<sup>54</sup> (₹ 102.40 crore).
- The Uttarakhand Civil Aviation Development Authority (UCADA) was the nodal agency for expansion of existing infrastructure of Helipads under UEAP (₹ 151.80 crore) to improve disaster preparedness of Uttarakhand.

The arrangement for execution of these sanctioned works can be seen from the **Chart-3.2** given below:



<sup>54</sup> Product Infrastructure Development for Destination and Circuits.



Audit examined 81 works of ₹ 333.77 crore at seven PIUs<sup>55</sup> of above mentioned three nodal agencies out of a total sanctioned number of 213 works of ₹ 460.22 crore as on 31 March 2018. The audit coverage in terms of number of works is 38 per cent which accounts for 73 per cent in terms of total sanctioned cost for the tourism sector. The nodal agency-wise status of sanctioned works and audit findings thereof are discussed in the succeeding paragraphs:

### 3.3.1 District Disaster Management Authority (DDMA), Rudraprayag

The GoU proposed five projects for reconstruction/restoration works of Kedarnath Township, development of other Dhams, construction of ropeway between Gaurikund and Kedarnath, restoration of Kedarnath Shrine and other temples in its vicinity, and for construction of Shelter-cum-Godowns at certain strategic locations in remote hilly districts. Against total demand of ₹ 525 crore, the GoI approved an outlay of ₹ 455.09 crore (₹ 380.09 crore for four projects and ₹ 75 crore for Shelter cum Godowns) under SPA-R and the balance fund of ₹ 69.91 crore was to be contributed by the State from its own resources. However GOU neither contributed its share of ₹ 69.91 crore nor released sanctions for construction of ropeway, development of other Dhams and construction of shelter-cum-godowns as mentioned in *paragraph 2.2.2*.

#### Implementation issues

##### 3.3.1.1 Delay in restoration of tourist facilities at Shri Kedarnath Dham and its Yatra Route

Total 56 works costing ₹ 250.43 crore were sanctioned by the GoU to the DDMA, Rudraprayag, of which 47 works of ₹ 248.11 crore were assigned to three PIUs (NIM, UPRNN, & Civil Unit-PWD) and nine procurement/installation works<sup>56</sup> were directly managed by the DDMA, Rudraprayag. The GoU, in view of the tough working condition of the area, granted (April 2015) special relaxation for execution of these works on work order basis without adopting tendering process and allowed higher rates for labour and cartage of materials. However despite special relaxation/rates, these PIUs, could not

<sup>55</sup> **GMVN:** 33 works (5 packages) of CSS-R (₹ 24.40 crore) & 5 works of UEAP (₹ 39.74 crore), **KMVN:** 2 works of UEAP (₹ 26.78 crore), **UPRNN:** 8 works (3 packages) of CSS-R (₹ 15.13 crore) & 4 works of SPA-R (₹ 95.65 crore), **NIM:** 6 works of SPA-R (₹ 84.24 crore), **Civil Unit (PWD):** 9 works of SPA-R (₹ 12.79 crore), **DDMA:** 5 works: (₹ 1.83 crore) and **UCADA:** 9 works of UEAP (₹ 33.21 crore).

<sup>56</sup> Installation/commissioning of 5 automated digital display boards (₹ 19.65 lakh), Local internet network with Wi-Fi internet connectivity (₹ 69.66 lakh), Installation/commissioning of 4 unit Video Conferencing set-up (₹ 10.35 lakh), Establishment of emergency radio communication network (₹ 6.73 lakh), Installation/commissioning of Mobile BTS (Base Transceiver Station/System) for strengthening of communication network (₹ 47.66 lakh), Construction of hut for mounting BSNL mobile BTS at chain camp (₹ 7.12 lakh), Installation of 4 DSPT (Digital Satellite Phone Terminal) Phones for strengthening of communication network (₹ 6.45 lakh), Establishment of DHQ (District Headquarter) between Rudraprayag to Sonprayag with 50 mbps point to point connectivity (₹ 39.79 lakh), and Creation of DDMA's/USDMA's web-site for information dissemination (₹ 24.23 lakh).



provide the intended facilities to the tourists on the yatra route even after a lapse of four yatra seasons, as can be seen from **Table-3.3** below:

**Table-3.3: Position of sanctioned works (Shri Kedarnath Yatra Route) (₹in crore)**

Working agency	Sanctioned works by the GoU		Actual funds released	Physical progress (03/2018) (No. of works)			Financial Progress (03/2018)
	No.	Cost		Completed	In progress	Un-started	
NIM	11	119.73	86.66	08	03	0	64.69
Civil Unit-PWD	32	33.00	33.00	24	06	02	21.13
UPRNN	04	95.38	92.80	01	03	0	81.54
DDMA itself	09	2.32	2.32	07	02	0	1.94
<b>Total</b>	<b>56</b>	<b>250.43</b>	<b>214.78</b>	<b>40</b>	<b>14</b>	<b>02</b>	<b>169.30</b>
<i>Percentage</i>			<b>86</b>	<b>71</b>	<b>25</b>	<b>04</b>	<b>68</b>

The PIU wise status of completion of tourist facilities are discussed below:

**a) UPRNN works**

- For providing accommodations to the pilgrims at Kedarnath town, a work for construction of 120 cottages at a cost of ₹ 29.72 crore was assigned (October 2015) to the UPRNN. The intended objective of providing tourist accommodation at Kedarnath town remained unachieved as only 92 cottages were constructed by the UPRNN as of March 2018 and these were not handed over to the DDMA or User Agency (GMVN) since some minor works were yet to be completed. The construction of remaining 28 cottages was in progress although all the required furniture items amounting to ₹ 2.42 crore had already been procured (April 2016). The furniture items were not stored at a safe place according to a report (April 2017) of the District Administration, Rudraprayag. UPRNN replied that slow progress of works was attributable to limited working season and due to non-release of funds by the DDMA-Rudraprayag (*refer paragraph 2.2.5*).

- With a view to rebuilding/upgrading the tourist infrastructure, construction of a state of the art Multi-Level Parking and Administrative Block at Sonprayag was sanctioned/ assigned to UPRNN (October 2015) at ₹ 65 crore. This terminal at Sonprayag was supposed to act as a Hub with facilities like Vehicle Parking; Yatri Conveniences; Food Court; Helicopter Service; Hotel Wing with Spa; Enquiry Counter to cater to 1000 devotees per day; and administrative control station from where the entire movement to Kedarnath Dham was to be regulated. A prospective view of the proposed terminal/ complex can be seen from the photograph given.



However, it was noticed that the construction work of this building was started by the UPRNN only in November 2016. There was no further progress of work after execution of foundation work costing ₹ 38.57 crore till October 2017. This was due to non-execution of flood protection wall on the

riverside by the Irrigation Department. Although the GoU had accorded sanction for this work to the Irrigation Department in July 2017.

**b) NIM works**

▪ Most of the buildings at Shri Kedarnath *Dham* were damaged by the flood of June 2013. A committee of the District Administration Rudraprayag decided that buildings which were considered unsafe/precarious or were situated in the main path of the Kedarnath shrine and nearby should be demolished for reconstruction of a planned Kedarpuri Township to facilitate the Yatra. This work was sanctioned under SPA-R at a cost of ₹ 70 crore.

Audit observed that the work was planned to be executed by the DDMA-Rudraprayag in two phases but the State Government issued administrative/ financial sanction (September 2016) for phase-I works of ₹ 38.63 crore only which included the works pertaining to demolition of buildings, provisioning of temporary store/godown, and reconstruction of 113 buildings for *Tirth Purohits*. The construction of phase-I works

was assigned to the NIM-Uttarkashi. The works of phase-II could not be started due to non-release of funds by the State Government. NIM was working on reconstruction of only 40 houses with up to date expenditure of ₹ 12.67 crore (September 2017), out of 113 houses for the *Tirth Purohits*.



**Under Construction Buildings for Tirth Purohits by NIM**

NIM stated (October 2017) that

the reconstruction of remaining 73 houses could not be started due to non-finalisation of DPRs/Drawings and non-execution of agreements with beneficiaries and non-allotment of land by the Government Authorities.

▪ A work for construction of three bridges (₹ 6 crore) at Kedarnath town was sanctioned (June 2015) but only one bridge (₹ 1.98 crore) was constructed by the PIU up to March 2018. The second bridge has not been constructed since approval of GoU for the DPR was awaited. Construction of the third bridge has been held up due to non-completion of works related to Ghat by another working agency.

▪ Seven works amounting to ₹ 6.67 crore (**Appendix-3.7**) were executed by the NIM from the unutilised funds of sanctioned works without obtaining administrative/ financial sanction from the GoU. NIM stated (February 2018) that due to exigency the works were executed on the verbal orders of the Government authorities.

**c) Civil Unit-PWD works**

The works pertaining to construction of ‘Medical Relief Posts along Yatra Route (₹ 1.50 crore)’ and ‘Police Check Posts & X-Ray Scanning Counters’ (₹ 50 lakh) for safe and secure movement of tourists were not started by the Civil Unit-DDMA at the end of March 2018. It was replied (January 2018) by DDMA-Rudraprayag that these works could not be started on time due to non-availability of suitable land; however, subsequently the land had been identified.

**d) Procurement and installation works of the DDMA**

No initiative was taken by the DDMA-Rudraprayag for ‘Installation/ commissioning of Video Conferencing Set-up along Kedarnath Yatra Route’ (₹ 10.35 lakh); and ‘Creation of DDMA/SDMA Website for Information Dissemination’ (₹ 24.23 lakh) despite sanctioning of SPA-R fund by the GoU. The DDMA intimated that these works would be carried out through the National Informatics Centre Services Incorporated (NICSI).

**3.3.2 Uttarakhand Tourism Development Board (UTDB)**

An amount of ₹ 102.40 crore under CSS-R (Product Infrastructure Development for Destination and Circuits) and ₹ 184.74 crore under ADB assisted UEAP were earmarked for the reconstruction and development of tourism infrastructure. However, under CSS-R, the Uttarakhand Tourism Development Board (UTDB) could submit only 11 projects (116 works) costing ₹ 72.55 crore to the GoI; against which, first instalment of ₹ 14.51 crore (20 per cent) was received in 2014-15 from the GoI. The scheme was delinked by the GoI from 2015-16 on the recommendation of 14<sup>th</sup> Finance Commission. However, there was a provision for one time settlement (OTS) of pending liability of ongoing projects of the Himalayan States like Uttarakhand. GoI asked (13 January 2016) GoU for submitting details of each project (stage of each of the project and date when they shall be completed) and intimate liabilities of projects where more than 50 per cent work had been completed. Although the requisite information were sent by the UTDB in the same month (January 2016), yet the proposal of OTS remained pending with the GoI. Under UEAP, only nine projects valuing ₹ 91.01 crore were submitted/ sanctioned against the approved outlay of ₹ 184.74 crore under UEAP.

**Planning issues**

**3.3.2.1 Non-conducting of tourist regulation studies and measures under UEAP**

According to the Project Administration Manual of UEAP, the following activities were to be carried out by the PIUs (GMVN and KMVN) to strengthen the disaster risk management of the State by conducting studies and preparation of Master Plans & Pre-feasibility Reports. These reports/studies were intended to provide road map to:

- convert 20 destinations at middle reaches into base camps for the destinations at higher reaches to stagger the tourists;

- enhance the facilities in surrounding villages of 20 gateways to act as satellite towns;
- facilitate development/installation of Tourist Bio-metrics Centres and Regulation Software at various entry points; and
- assess the carrying and absorption capacities of about 20 destinations at higher altitudes.

However, it was observed that these activities were not carried out by the designated PIUs (GMVN/KMVN) of the UTDB. The Project Management Unit (PMU)-UEAP while accepting the facts replied (November 2017) that the studies were not conducted because GoI was conducting a study comprising 89 destinations including high, middle and pilgrim destinations; and the work relating to development of tourist Bio-metrics and Regulation Software was under bidding process.

### Implementation issues

#### 3.3.2.2 Non-achievement of intended objectives of restoration of tourist accommodations sanctioned under UEAP

It was decided by the GoU to construct dwelling units in the form of cottage accommodation made of eco-friendly Fibre Reinforced Polymer/Plastic (FRP) material in the disaster affected districts. The objectives were to compensate for the loss of tourist accommodation units on priority and use minimum concrete work for ensuring maintenance of ecological balance of the region.

HPC sanctioned (February 2014) construction of 290 FRP Huts in the five severely affected districts. However, the intended objectives were not achieved as the agencies (KMVN and GMVN) responsible for construction failed to complete the works even after lapse of more than four years from the disaster of 2013. The poor completion rate of tourist huts was attributed by the Department to the adverse geographical condition of the sites, like remote locations from road head, limited working seasons and issues of land availability.

The district-wise status of FRP Huts/accommodations sanctioned and physical progress there against as on date of audit is given in **Table-3.4** below:

**Table-3.4: Physical and financial status of FRP Huts/tourist accommodations**

Zone	Name of district	Sanctioned FRP Huts		Status of FRP Huts		Physical progress (in %)	Financial Progress <sup>57</sup> (₹in crore)
		Numbers	Cost (₹in crore)	Completed Huts	Under Construction		
Kumaon	Bageshwar	45	8.74	0	45	60 – 80	6.54
	Pithoragarh	100	17.94	0	100	20 – 85	11.38
Garhwal	Chamoli	32	5.07	0	32	72 – 98	4.20
	Rudraprayag	92	21.87	4	88	32 – 96	13.41
	Uttarkashi	21	3.48	0	21	90 – 98	3.03
<b>Total</b>		<b>290</b>	<b>57.10</b>	<b>4</b>	<b>286</b>		<b>38.56</b>

<sup>57</sup> As on June 2017 (Bageshwar & Pithoragarh) and July 2017 (Chamoli, Rudraprayag & Uttarkashi).

However, latest information provided (August 2018) by the PIUs disclosed that the construction of 282 FRP huts had been completed.

These projects were being implemented through six packages, of which, five packages were examined in audit. Scrutiny of records at KMVN and GMVN disclosed deficiencies in estimation of works and management of contracts as detailed below:

- GMVN assigned (September 2014) work of construction of 10 Huts at Kanchauri, Rudraprayag without obtaining necessary clearance of land from the Forest Department. Resultantly, Forest Department stopped (June 2016) the work. Mobilisation advance of ₹ 15.89 lakh and material advance of ₹ 25.23 lakh were paid to the contractor by the GMVN which were lying (August 2017) unrecovered with the contractor. The PIU while accepting the facts assured that the Huts would be constructed at another place from its own resources and advances given to the contractor would be recovered.
- Initial cost of two packages of Kumaon region was ₹ 18.21 crore based on PWD-SoR 2013-14 plus 20 *per cent* additional provision for height and distance (H&D) index for zone four works. However, the sanctioned cost was got revised (July 2014) by the PIU (KMVN) from the HPC to ₹ 26.68 crore on the ground that 20 *per cent* cartage distance provided in earlier estimates was for only 20 km whereas various locations were situated at a distance of 10 to 90 km from the road heads with average distance of 36 km (Pithoragarh: 41 km and Bageshwar: 31 km). Accordingly, one *per cent* additional cartage per km for distance of each km beyond 20 km (Pithoragarh: 21 *per cent* and Bageshwar: 11 *per cent*) was added on current PWD-SoR (April 2014) along with 20 *per cent* cartage distance for first 20 km as per H&D index.

Audit observed that the aforesaid revision and basis for obtaining additional funds from the PMU-ADB were neither realistic nor based on applicable PWD-SoRs and other provisions in this regard. The H&D index applied by the PIU for up to 20 km distance was meant for 'snow bound area/ area above 2500 metre height beyond 20 km distance from road heads' and no additional index was applicable as per provisions of the PWD Circular (August 2011). Moreover, the calculation of 36 km average distance of the sites from road head was also not correct as the distance of each location of selected sites was mentioned in the DPRs and the average distance stood at 21 km for Pithoragarh and 17 km for Bageshwar. The calculation done by audit with the applicable H&D index rates revealed that irregular index of ₹ 3.39 crore was added on these two estimates. In reply, KMVN stated (February 2018) that the estimates were revised due to non-participation of bidders for the works due to remote sites and high cost of material cartage.

Further, according to PWD circular (August 2011) the H&D index over applicable SoR is admissible only for those material components which are required to be carted from nearest road head and there is no provision for charging the same for items of work like Earth work, Hill side cutting, Slip clearance, Dry Stone Masonry and HP Stone Fillings. Audit scrutiny showed that this provision was not applied appropriately by the KMVN



while framing of estimates of the two packages and placing revised proposal to the HPC. Resultantly, the H&D index amounting to ₹ 21.58 lakh was also added on the aforesaid inadmissible items of works.

### 3.3.2.3 Delay in completion of CSS-R works

Under CSS-R, 12 works amounting to ₹ 21.23 crore were assigned to UPRNN and 39 works of ₹ 27.55 crore were given to the GMVN by the UTDB. Audit found that no work was completed by the UPRNN. The Department dropped seven works<sup>58</sup> of ₹ 11.68 crore midway (September 2015) after incurring an expenditure of ₹ 71.48 lakh due to slow progress in execution of the works by UPRNN. The balance five works<sup>59</sup> with sanctioned cost of ₹ 9.55 crore were held-up after incurring an expenditure of ₹ 1.72 crore due to short release of funds by the GoI. Similarly, there was no further progress in 26 works<sup>60</sup> (₹ 21.78 crore) of GMVN after incurring an expenditure of ₹ 4.20 crore due to non-release of required funds by the GoI.

### 3.3.3 Works of Uttarakhand Civil Aviation Development Authority (UCADA)

By taking lessons from past and with a view to improve the disaster preparedness of State, the GoU planned to expand the existing infrastructure of helipads for undertaking emergency evacuation and relief operations. For this purpose, an outlay of ₹ 151.80 crore was approved under UEAP and a dedicated PIU-Civil Aviation set up under UCADA. Total 5 Helidromes, 19 Heliports, 34 Helipads and 37 Multi-Purpose Hall (MPH)/ Shelters<sup>61</sup> of 3,550 capacity were planned (*Appendix-3.8*) to be constructed towards disaster preparedness of Uttarakhand. However, only 32 works costing ₹ 49.53 crore (27 Helipads, 3 Hangers & 2 MPHs) were being implemented by the UCADA.

Test check of records (August 2017) at the PIU-Civil Aviation (UEAP), Dehradun relating to the implementation of nine projects (₹ 43.07 crore) disclosed the following shortcomings:

<sup>58</sup> **Three works** pertaining to the Development of Integrated Tourism Circuit at Kharsali-Uttarkashi (Construction of 100 bed capacity eco-friendly accommodations, Construction of Tourist Reception cum Information Centre, and Construction of approach road/improvement of premises); and **four works** pertaining to the Development of Integrated Tourism Circuit at Askote-Pithoragarh (Construction of 50 bed capacity eco-friendly accommodations, Construction of Tourist Reception, Construction of Tourist Information Centre, Construction of parking/improvement of premises).

<sup>59</sup> **Three works** of Integrated Tourism Circuit at Joshimath-Chamoli (Construction of Uttarakhand Tourism Expedition Hostel, Construction of protection wall and Restoration of Uttarakhand Tourism Guest House). **One work** for reconstruction of public Yatri Niwas at Batwari-Uttarkashi, and **one work** of Sangam Ghat and TRH at Devprayag in Tehri district.

<sup>60</sup> Mainly pertaining to restoration works of Tourist Rest Houses and Tourist Facility Centres.

<sup>61</sup> For providing space along the helipads to public to be shifted/evacuated during natural calamities.

### **3.3.3.1 Deficient planning of UCADA towards disaster preparedness**

Audit observed that the above proposals in UEAP was included without ensuring the availability of land for the works and taking cognizance of road accessibility up to the proposed helipads. This resulted in dropping and shifting of a large number of projects, as detailed below:

- No Helidrome and Heliport was being constructed at 5 and 19 identified places due to non-availability of land and accessibility issues.
- Only 27 Helipads were being constructed against target of 34 Helipads. Out of these, 18 Helipads were being constructed at new locations and only nine Helipads were being constructed at locations initially identified by UCADA. The work of 26 Helipads had been completed by March 2018 and construction of one (Sahstradhara, Dehradun) Helipad was in progress.
- Against target of 37 MPH/Shelters (3,550 capacity), no MPH/shelter was being constructed by the nodal agency in five severely affected districts<sup>62</sup> due to non-availability of land and non-construction of helipads at pre-identified places. However, two small shelters were being constructed in district Pauri and Almora having a total capacity of 20 persons only.

During exit conference (February 2018), the State Government while accepting the facts stated that many helipads were dropped/relocated due to non-availability of suitable land. As such, non-implementation of these projects in a planned manner was a setback towards disaster preparedness of the State.

### **3.3.3.2 Overestimation of works**

It was noticed that in case of sanctioned DPRs of two Helipads (Barkot and Bageshwar), 15 *per cent* 'Height and Distance (H&D)' index amounting to ₹ 31.58 lakh was added despite the fact that the sites of these works were accessible (motorable) for which no such index was admissible as per circular issued (June 2011) by the Uttarakhand PWD.

State Government while accepting the fact stated (March 2018) that the 15 *per cent* H&D index charged in said two DPRs was for working in hilly areas. The reply was not acceptable as it was against the specified norms for work estimation.

## **3.4 Irrigation and Flood Control**

The disaster had damaged around 495 km length of canal works out of a total existing length of 11,702 km in the State, according to the Irrigation Department. In addition to this, 508 Flood Protection Works (FPW) having 74 km length, 60 Lift Canal Schemes, 53 Tube-wells, 02 Lakes, 01 Barrage and 12 Buildings were also identified by the Department as damaged due to the disaster of 2013. The total command area in the State under irrigation was 3,33,800 hectare of which 38,330 hectare was reported as affected due to the damages sustained by the irrigation infrastructure.

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<sup>62</sup> Bageshwar, Chamoli, Pithoragarh, Rudraprayag and Uttarkashi.



The State Government, in its proposal (September 2013) to the GoI, demanded ₹ 1,215.17 crore for the sector against which an outlay of ₹ 1,062.12 crore<sup>63</sup> was approved under the MLTR package. However, GoI released ₹ 179.52 crore (CSS-R: ₹ 79.52 crore and SPA-R: ₹ 100 crore) up to August 2017. The State Government issued administrative/ financial sanctions for ₹ 815.98 crore for execution of 77 Flood Protection Works (FPW) out of which 12 works were sanctioned in July, 2017. Physical and financial progress were as per **Table-3.5** below:

**Table-3.5: Physical and financial position of sanctioned FPWs**

Name of the District	Source of fund	Total works	Sanctioned Cost (₹ in crore)	Progress of works (as on date of audit)			
				Completed works	In progress	Unstarted works	Financial progress (₹ in crore)
Bageshwar	CSS-R	3	30.39	1	2	-	18.56
Chamoli	SPA-R	4	38.42	2	2	-	36.99
	CSS-R	2	21.54	2	0	-	17.36
Pithoragarh	SPA-R	4	36.15	1	3	-	31.77
	CSS-R	10	97.30	6	4	-	64.88
Rudraprayag	SPA-R	13	68.03	1	0	12	9.80
	CSS-R	7	64.23	7	0	-	60.15
Uttarkashi	SPA-R	2	15.60	2	0	-	15.60
	CSS-R	10	99.60	9	1	-	82.77
State as a whole (Status as on date of audit)	SPA-R	23	158.20	6	05	12	94.16
	CSS-R	54	657.78	28	26	-	468.67
Status as on 31-03-2018	SPA-R	23	158.20	11	12	-	113.55
	CSS-R	54	657.78	34	20	-	617.87

Source: Departmental figures.

20 FPWs (37 per cent) out of 54 works funded by CSS-R remained incomplete due to short release of CSS-R funds by the GoI (refer paragraph-2.2.1). Only 11 out of 23 SPA-R works (48 per cent) were completed and remaining 12 works (₹ 58.23 crore) were in progress with 25 per cent financial progress as these works were sanctioned only in July 2017 by the GoU.

In addition to above, an amount of ₹ 21.91 crore under NDRF/SDRF was kept at the disposal of respective District Magistrates for urgent nature of works for this sector.



FPW at Chamoli (After Disaster)



FPW at Chamoli (After Reconstruction)

<sup>63</sup> CSS-R: ₹ 940.21 crore, SPA-R: ₹ 100 crore, and SDRF (2013-14): ₹ 21.91 crore.

Audit examined 10 works (43 per cent) of SPA-R (₹ 92.05 crore) out of 23 works, and 22 works (69 per cent) of CSS-R (₹ 213.13 crore) out of 32 works in the five test checked districts along with assessment of overall position at office of the Engineer-in-Chief (En-C), Dehradun. The audit findings are discussed below:

### **3.4.1 Planning issues**

#### **3.4.1.1 Inadequate coverage of damaged Irrigation Infrastructure**

Audit scrutiny (July 2017) at the office of the En-C, Irrigation Department, GoU disclosed that the Department submitted proposals for 74 FPWs costing ₹ 779.40 crore to the State Government for inclusion in the special MLTR package. However, there was no proposal for reconstruction of the damaged Irrigation Canals, Lift Canal Schemes, Tube-wells, Lakes, Barrage and Buildings. The Department, therefore, failed to prepare and submit the required number of proposals which led to deprivation of benefits aimed at supporting the main source of livelihood of the local populace. Further, audit also observed that damages to six FPWs (₹ 64.28 crore) out of 74 works submitted for approval pertained to period earlier than the disaster of June 2013. These six FPWs were either already under consideration of the Department or were in pipeline for sanction after due clearance of the Technical Advisory Committee (TAC) of the Department well before the disaster of June 2013.

En-C office stated (March 2018) that the reconstruction works were taken up on the basis of priority of damaged works and some reconstruction works were taken-up through other sources of funding such as District Plans, NABARD and Revenue Expenditure. However, no supporting documents regarding sanction of works through other sources of funding were furnished to audit.

#### **3.4.1.2 Wrong inclusion of projects relating to Power Sector**

The approval (January 2014) of GoI for MLTR package was specific for each sector wherein approved outlay for Irrigation Sector and Power/Energy Sector was ₹ 1,062.12 crore and ₹ 100 crore, respectively.

Audit scrutiny showed that two works costing ₹ 125.52 crore were included under CSS-R works of Irrigation Department which pertains to the Power Sector (Maneri-Bhali Stage-I & II Hydro Electric Projects of the UJVNL). As discussed in preceding paragraph, there was short projection of fund requirement by the department as a result of which several damaged works remained excluded. Inclusion of two works of the power sector further reduced coverage of damaged works with available funds.

### **3.4.2 Implementation issues**

#### **3.4.2.1 Irregular execution of works with large number of contracts**

Paragraphs 3, 13(a) and 33(g) of Uttarakhand Procurement Rules-2008 and instructions issued by the GoU in this regard stipulate that all works having estimated value above ₹ 1.50 crore are to be awarded on the basis of e-tendering through National Competitive

Bidding (NCB) process as a single package to ensure transparency, competitiveness and fairness, and to secure best value for money.

During audit scrutiny in nine divisions of five test checked districts, it was observed that there was no compliance with the aforesaid financial rules/instructions for execution of 20 FPWs (₹ 187.73 crore) despite the fact that the value of lowest FPW was ₹ 5.68 crore. For execution, these FPWs were divided into numerous contracts by different authorities and not even a single work was found executed through one contractor exclusively. The details of number of contracts given at different levels are given in the **Table-3.6** below:

**Table-3.6: Details of number of contracts awarded from different levels**

Name of district	Sampled FPWs		No. of contracts awarded at each level			Total number of contracts executed
	No.	Cost (₹ in crore)	Superintending Engineer (SE)	Executive Engineer (EE)	Assistant Engineer (AE)	
Bageshwar	03	30.39	01	45	72	118
Chamoli	05	48.00	03	34	533	570
Pithoragarh	03	29.83	02	25	04	31
Rudraprayag	07	63.91	03	96	343	442
Uttarkashi	02	15.60	04	08	42	54
<b>Total</b>	<b>20</b>	<b>187.73</b>	<b>13</b>	<b>208</b>	<b>994</b>	<b>1,215</b>

Out of total 1,215 contracts, 193 contracts worth ₹ 39.73 crore were awarded to 56 individual contractors by the EEs/AEs in violation of delegated financial powers and Rule<sup>64</sup>-369 and 370 of the Financial Hand Book (Vol.-6) which was a serious financial irregularity.

The implementation of the FPWs through numerous contracts was irregular, non-transparent and the intended objective of getting the best value for money could not be achieved due to non-adoption of e-tendering through NCB process.

The En-C replied (March 2018) that the works were executed through numerous agreements by considering the site conditions and allocation of budget by the Government in instalments. If the entire work was awarded to a single contractor there could have been chances of non-completion of the works on scheduled time. However, the reply should be seen in light of the facts that five out of 20 selected FPWs were not completed by the Department till the date of audit (August 2017).

### **3.4.2.2 Flood Protection Works not executed up to desired height**

Each FPW under Irrigation Department was to be cleared by a departmental Technical Advisory Committee (TAC) chaired by En-C after considering all facts like high flood level and scouring depth of the concerned river. The TAC cleared (October 2013) an FPW of district Rudraprayag for the Mandakini River at Ganga Nagar, Jawahar Nagar, Bedubagad and Saudit Market to be executed up to five metre height.

<sup>64</sup> Para-370 stipulates that no authority can enter into agreement(s) which he is not empowered under prescribed “Delegation of Financial Powers” by the State Government and the financial rules under Para-369 which advocates that ‘No individual contractor may receive second contract in connection with the same work or estimate while the first is still in force, if the total sum of his contracts exceeds the powers of acceptance of the authority concerned.

However, audit observed that the height for the FPW was kept one metre short (four metre) while executing the work by the Irrigation Division, Augustmuni. Neither the revised height was got approved from the TAC nor the saving (due to reduction of the height by one metre) of ₹ 46.72 lakh available was surrendered by the division as the same was exhausted for other items of work without due approval. The En-C stated that an inquiry would be conducted into the matter and appropriate action would be taken accordingly.

### **3.5 Power and Energy**

The 2013 disaster caused extensive damage to the electricity system across the State resulting in disruption of power supply to about 3,758 villages and hamlets. As per the survey of the State Government, the identified damages to Power and Energy Sector was ₹ 328.28 crore but the State Government demanded ₹ 151.80 crore under MLTR for restoration of 13 (10 Small and 3 Large) Commissioned/Operational Hydro Electric Projects (HEPs) maintained by the UJVNL having an installed capacity of 553.85 MW, 46 Small Hydro Projects (SHPs) of the Uttarakhand Renewable Energy Development Agency (UREDA) having combined installed capacity of 6.47 MW for providing power supply to 126 villages/hamlets and strengthening of distribution network of the Uttarakhand Power Corporation Ltd. (UPCL) in 109 villages fed by the SHPs of UJVNL/UREDA.

Against GoU demand of ₹ 151.80 crore<sup>65</sup>, the GoI approved/released ₹ 100 crore<sup>66</sup> under SPA-R with a remark that the balance requirement of UJVNL (₹ 4 7.60 crore) and UPCL (₹ 4.20 crore) should be mobilised from the market sources as these power utilities are commercial entities. However, actual allocation by the GoU was on higher side in respect of UJVNL (₹ 57.72 crore) and UPCL (₹ 60.60 crore), as detailed in paragraph-2.2.4.

#### **3.5.1 Planning issues**

##### **3.5.1.1 Submission of proposals for multiple source of funding**

Total 46 SHPs of UREDA were damaged in 2013 disaster and funds demanded for restoration of these SHPs of ₹ 17.60 crore were approved/made available by the GoI in full under SPA-R. Audit scrutiny showed that the UREDA also obtained non-refundable funds of ₹ 181.24 lakh for 25 SHPs from the Tehri Hydro Development Corporation (THDC) India Ltd (Central-PSU) and ₹ 91.73 lakh for 11 SHPs from the respective district authorities under NDRF/SDRF despite the fact that required funds for restoration of these SHPs were already considered/sanctioned under SPA-R by the GoI. This resulted in idling of funds with UREDA (*refer paragraph 2.2.5*).

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<sup>65</sup> UJVNL (₹ 80 crore), UREDA (₹ 17.60 crore), UPCL (₹ 54.20 crore).

<sup>66</sup> ₹ 32.40 crore for UJVNL, ₹ 17.60 crore for UREDA, ₹ 50 crore for UPCL.

Similarly, an Electricity Distribution Division (Uttarkashi) of UPCL obtained SDRF amounting to ₹ 36.56 lakh from the DM-Uttarkashi for restoration of five damaged works of 11 KV lines despite inclusion of its proposal under SPA-R.

### 3.5.2 Implementation issues

#### 3.5.2.1 Unrestored Hydro Electric Projects

Total 13 commissioned/operational HEPs owned by the UJVNL having installed capacity of 553.85 MW were damaged in 2013 disaster. Audit scrutiny showed that:

- Against the allocated funds of ₹ 57.72 crore, the UJVNL undertook restoration works of only three HEPs of 95.25 MW (Maneri Bhali-1: 90 MW, Urgam: 3 MW and Pilangad: 2.25 MW), of which, two HEPs (Maneri Bhali-1 and Urgam) were restored. Restoration work of Pilangad HEP (2.25 MW) was in progress.
- Two HEPs of 448 MW (Chilla and Maneri Bhali-2) were restored by the UJVNL from own resources within few months and six Small Hydro Projects (SHPs)<sup>67</sup> of 7.40 MW were transferred (2013-14) to the UREDA without transfer of sanctioned fund.

As such, the UJVNL restored only four HEPs and rest three HEPs of 5.45 MW remained unrestored despite receipt of additional funds of ₹ 25.32 crore from the State Government and six SHPs were transferred to the UREDA. It was replied by the UJVNL in respect of two unstarted projects (Kanchauti & Kulagad of 3.2 MW) that the restoration work could not commence as the GoI did not sanction funds for the same. Reply is not acceptable since UJVNL had to arrange for the remaining funds from market sources according to the GoI sanction.

Apart from initially sanctioned 13 works, two additional projects (HEPs) of 9 MW for Asiganga-1 and II were sanctioned for an amount of ₹ 23.81 crore. However, restoration work for these two HEPs had not commenced since the region was declared eco-sensitive zone by the GoI.

In addition to 46 SHPs of UREDA that were identified as damaged, 06 SHPs were transferred from the UJVNL. Out of this, the work of 46 SHPs (includes three SHPs transferred from UJVNL) had been completed whereas restoration work of four SHPs (4.8 MW)<sup>68</sup> is pending due to various reasons. It was replied (March 2018) by the UREDA in this regard that the work in Relagad HEP is in progress; feasibility studies for two SHPs (Tarula & Kotijjala SHPs) are under progress; and sanction for Chirkila SHP has been issued (December 2017) and work for the same would commence shortly. One project (HEP: Pinswad) had been dropped as the power supply to the beneficiaries of this HEP had been provided by the UPCL<sup>69</sup> and restoration of Sonprayag SHP is not possible as the same had been completely washed out in subsequent disaster of 2015.

<sup>67</sup> SHPs: Badrinath-II (1.25 MW), Pandukeshwar (0.75 MW), Tharali (0.4 MW), Chirkila (1.5 MW), Relagad (3 MW) and Sonprayag (0.50 MW).

<sup>68</sup> Tarula (100 KW), Kotijjala (200 KW), Chirkila (1.5 MW), Relagad (3 MW).

<sup>69</sup> Under Deendayal Upadhyay Gram Jyoti Scheme.



Thus, the intended objectives of restoring seven damaged HEPs/SHPs (10.25 MW) remained unachieved even after lapse of more than four years from the June 2013 disaster whereas the work of four HEPs/SHPs (9.55 MW) had been dropped due to non-feasibility.

### **3.5.2.2 Idle expenditure on preparation of excessive DPRs by UREDA**

The UREDA was provided an amount of ₹ 43.98 lakh under SPA-R for preparation of nine DPRs for SHPs which were either in dilapidated condition or were severely damaged in disaster of 2013.

Audit observed that UREDA prepared eight DPRs at a cost of ₹ 36.20 lakh, of which, four DPRs were utilised for restoration of SHPs. Remaining four DPRs<sup>70</sup> prepared at a cost of ₹ 18.50 lakh were not utilised as the proposed restoration works of two SHPs (Bhikuriyagad and Balighat) had been cancelled subsequently due to non-feasibility of SHP at proposed site. Two DPRs were prepared in anticipation of transfer of two SHPs from UJVNL which did not materialise. As such, the expenditure of ₹ 18.50 lakh incurred on preparation of these four DPRs remained idle.

### **3.5.2.3 Abnormal delay in the execution of works by UPCL**

The GoU released (June 2014) an amount of ₹ 2.28 crore under SPA-R to UPCL for construction of 11 KV line from 33/11 KV sub-station Karmi (Bageshwar). The work was awarded (December 2014) on turnkey basis at a cost of ₹ 2.15 crore (Supply: ₹ 1.63 crore and Erection: ₹ 52.58 lakh) with stipulated completion period of nine months. Audit observed that the work was not completed even after lapse of three years after incurring an expenditure of ₹ 2.15 crore. The intended objective to provide power supply to the affected area, therefore, could not be achieved. Management stated that the work was got delayed due to hilly and tough terrain.

## **3.6 Public Buildings**

### **3.6.1 Planning issues**

According to the JRDNA Report, about 995 Public Buildings<sup>71</sup> were damaged (212 fully and 783 partially damaged). However, 836 partially/fully damaged buildings<sup>72</sup> were planned/ sanctioned under MLTR for reconstruction.

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<sup>70</sup> SHPs: Balighat, Bhikuriyagad, Kanchauti, and Kulagad.

<sup>71</sup> Education (873), Health (56), Women & Child Development department (49), Block Offices and residences (17).

<sup>72</sup> **21 buildings** (₹ 74.35 crore) under UDRP (Primary School: 08, Inter College: 04, Hostel of PG College: 01, Police/Fire Stations: 04, Dispensary/Health Sub-Centre: 02, ITI building: 01, and Food Godown: 01), **32 ITI buildings** (₹ 50.00 crore) under SPA-R, **736 School buildings** (₹ 35.94 crore) under Sarva Shiksha Abhiyan (CSS-R), and **47 buildings** (₹ 0.98 crore) under Integrated Child Development Scheme (CSS-R).

### 3.6.1.1 Delay in sanctioning of ITI buildings

Under SPA-R, an amount of ₹ 50 crore was approved under MLTR for strengthening/construction of Industrial Training Institutes (ITI) and Polytechnics in each development block to train the youth of Uttarakhand in alternative means of livelihood which could substitute/supplement their current occupation. Against this, 32 ITIs buildings were identified for construction but administrative/financial sanction was given for only 22 ITI buildings at a cost of ₹ 36.62 crore and the remaining 10 ITI buildings were yet to be sanctioned by the GoU.

### 3.6.1.2 Coverage of inadmissible school buildings

Under CSS-R (Sarva Shiksha Abhiyan-SSA), an amount of ₹ 35.94 crore was provided by the GoI for the reconstruction works of 159 fully damaged and 577 partially damaged schools during 2013 disaster. However, audit scrutiny in the selected districts showed that 63 school buildings<sup>73</sup> (out of 114 sanctioned schools buildings) were not actually damaged in the disaster of 2013. These 63 school buildings (₹ 8.54 crore) were included in the approved Annual Working Plans (AWP) of 2012-13 and 2013-14 for reconstruction. Hence, coverage of these buildings by the Department was inadmissible.

## 3.6.2 Implementation issues

### 3.6.2.1 Buildings for setting-up Industrial Training Institutes (ITIs)

Construction work of 15 ITI buildings (₹ 15.18 crore) was assigned (March 2014) to the Unit-1 of Uttar Pradesh Rajkiya Nirman Nigam (UPRNN), Dehradun and the construction of seven ITI buildings (₹ 21.44 crore) was assigned to the BRIDCUL (Bridge, Ropeway, Tunnel & Other Infrastructure Development Corporation of Uttarakhand Ltd.), Dehradun. The work was awarded to the BRIDCUL very late (September 2016) by the GoU which resulted in delay in construction. The physical progress of the works was between nine and 55 per cent only.

Audit scrutiny of the records at UPRNN revealed that:

- Although work was sanctioned by GoU in March 2014, no work was commenced by the UPRNN for three ITI buildings (Kathpuriyachina, Thal & Gangolihat) since the Department of Technical Education provided the land for these buildings in September 2016. Construction was not possible as per sanctioned estimates as the estimates were based on old schedule of rates.
- Construction of two ITIs buildings at Badabe (Pithoragarh) and Basukedar (Rudraprayag) was not taken up by UPRNN due to non-availability of land for approach roads up to the proposed sites of construction which indicates poor planning by the Technical Education Department.

<sup>73</sup> Uttarkashi (35), Rudraprayag (6), Chamoli (22).



- The construction of ITI Dhontri (Uttarkashi) building was held-up midway due to hindrance by local public (April 2016) after incurring an expenditure of ₹ 1.04 crore, of which, unutilised material at site was of ₹ 0.66 crore.
- UPRNN completed construction work of seven ITIs but site development of four ITI buildings costing ₹ 2.17 crore was yet (July 2017) to be carried out by the UPRNN due to non-allocation of fund by the Department.
- ITI buildings at Chirbatiya and Ukhimath (Rudraprayag) were under construction with a financial progress of ₹ 0.72 crore (July 2017) against the sanctioned cost of ₹ 2.06 crore.

The delay in construction of ITI buildings resulted in depriving around 1,681 youth of the disaster affected areas of Uttarakhand annually from training in 19 trades of alternative means of livelihood.

### **3.6.2.2 Reconstruction of damaged buildings of various departments under UDRP**

Under UDRP, a dedicated PIU<sup>74</sup> for Public Buildings was working for reconstruction of 21 buildings<sup>75</sup> (under 16 packages costing ₹ 74.35 crore) of various departments with targeted date of completion as December 2017. The following points emerged during audit scrutiny (August 2017) of the records of PIU-Public Building, Dehradun:

- The PIU could complete the reconstruction work of only six buildings<sup>76</sup> (₹ 8.08 crore) and 13 works (₹ 45.29 crore) were under construction (August 2017) with physical progress ranging between 10 and 83 *per cent*.
- Work of ITI-Building, Srinagar (₹ 10.49 crore) could not start due to non-availability of land as the original site was proposed to be acquired for Rishikesh-Karnprayag Railway line.
- Construction of Food Godown at Srinagar was stopped (October 2016) after incurring an expenditure of ₹ 1.67 crore and the same was shifted (May 2017) to another place (main town Srinagar) as the original site suffered from underground seepage and was situated in the mainstream of a seasonal drain and hence was not suitable for food storage. The entire expenditure of ₹ 1.67 crore became wasteful due to wrong selection of site.

It was replied (February 2018) by the Programme Manager (UDRP) that the work at original site was stopped due to occurrence of landslide which required treatment work at a cost greater than the cost of shifting of project at new location. The reply should be seen in light of the fact that initial survey (April 2014) had indicated that the site of work was vulnerable to landslide and underground seepage as it was situated in the mainstream of a

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<sup>74</sup> A unit of the Bridge Ropeway Tunnel and other Infrastructure Development Corporation of Uttarakhand Limited (BRIDCUL), Dehradun.

<sup>75</sup> Primary School: 08, Inter College: 04, Hostel of PG College: 01, Police/Fire Stations: 04, Dispensary/Health Sub-Centre: 02, ITI building: 01, and Food Godown: 01.

<sup>76</sup> Buildings for- 04 Primary Schools, 01 Inter College and 01 Health Sub-Centre.

seasonal drain. Despite this, the project was located at this site which eventually resulted in relocation and avoidable expenditure.

### 3.7 Resilient Housing

Under Uttarakhand Disaster Recovery Project (UDRP), the reconstruction of residential houses under Owner Driven Constructed House (ODCH) was financed by the World Bank. On the recommendations of the District Disaster Management Authority (DDMA), payment to the beneficiaries was made by the concerned PIU directly in the bank accounts of the beneficiaries. Scrutiny of records of the ODCH beneficiaries in the affected five districts of the State revealed the following shortcomings:



Owner Driven Constructed House  
at Bageshwar

#### 3.7.1 Selection of beneficiaries without clear title of land

As per provisions of the policy laid down by the GoU (October 2013), the houses were to be constructed on the land of beneficiaries who had clear title deeds of land in their names. Audit scrutiny of records related to the selected beneficiaries in the five districts revealed that 136 beneficiaries who did not have clear title of land in their names benefitted under the scheme, as detailed in **Table 3.7** below:

**Table-3.7: Details of beneficiaries without clear title of land**

Name of district	Total Beneficiaries in district	No. of beneficiaries, who did not have land title in their names	Amount <sup>77</sup> disbursed to beneficiaries (₹ in crore)
Pithoragarh	655	19	0.95
Bageshwar	96	09	0.45
Uttarkashi	296	18	0.90
Rudraprayag	860	52	2.60
Chamoli	581	38	1.90
<b>Total</b>	<b>2,488</b>	<b>136</b>	<b>6.80</b>

Source: Project Implementing Unit (PIU), Housing, Uttarakhand, Dehradun

In the exit conference, the Secretary, Disaster Management Department stated that the selection of the beneficiaries was done as per the report/recommendations received from the district administration. No further assurance was however provided that the matter would be further looked into.

#### 3.7.2 Non-transfer of old property to State Government

Policy framed by the State Government for reconstruction of residential houses under ODCH scheme provides that in cases where beneficiaries are provided land in new locations due to the original locations being declared unsafe/disaster prone all the

<sup>77</sup> As per the provision of the scheme each beneficiary was entitled to get the amount of ₹ 0.05 crore in four installments.

damaged property (Old Site and Old Houses) shall be the property of the State Government and the respective District Magistrates should ensure that the old property are transferred in favour of the State Government. Audit scrutiny revealed that no such transfer of the damaged property/houses was made in favour of the State Government in disaster affected five districts, despite the fact that the State Government provided land to 127 beneficiaries<sup>78</sup> for construction of ODCH as their land was not safe for construction of houses.

In the exit conference the Secretary, Disaster Management Department replied that suitable action would be taken up in this regard.

### **3.8 Agriculture and Soil Conservation**

The State Government requested for ₹ 14 crore under SPA-R for soil conservation activities and restoration of agricultural lands washed away by floods. The full amount was approved and sanctioned by the GoI. The Department executed 241 soil conservation works of ₹ 13.49 crore and four reconstruction works of departmental properties of ₹ 0.51 crore from the released funds, of which, 94 works (39 *per cent*) were examined in audit. As on 31 March 2018, all works have been completed by the Department. The following irregularity was noticed during execution of soil conservation (SC) works of the department:

The Department executed all soil conservation works without following the tendering process. This was against the provisions of the Uttarakhand Procurement Rules-2008 which stipulates that all the works exceeding the amount of rupees three lakh must be executed through tendering process.

### **3.9 Forest and Biodiversity**

As per JRDNA report, 149 residential buildings, 50 non-residential buildings, 998 kilometres (km) of forest roads, 2,545 km of bridle path, 76 bridges/culverts, 63 nurseries, plantation works in about 247.50 hectares and about 1,787 soil and water conservation works were damaged during the disaster. Audit observed that the Department received proposals for restoration of the damaged assets amounting to ₹ 74.97 crore from 13 Divisions after the disaster of June, 2013 and the same was sent to the State Government. However, the State Government requested funds for ₹ 54 crore only which was approved by the GoI under SPA-R.

The State Government issued sanction of ₹ 34.97 crore under SPA-R for reconstruction works of eight divisions which was 47 *per cent* of fund requirement projected by the Department for restoration works. However, actual fund release by the State Government to the Department was only ₹ 27.72 crore for four Divisions against which an expenditure of ₹ 12.35 crore was incurred as of March 2018.

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<sup>78</sup> Pithoragarh: 51, Bageshwar: 31, Chamoli: 40, and Rudraprayag: 05.

### 3.9.1 Works executed from SDRF fund

Tones Forest Division, Purola sent proposal for 138 restoration works for an amount of ₹ 5.19 crore to the District Magistrate (DM), Uttarkashi on the basis of preliminary report/estimates received from the field offices of the division. Further, the Division submitted DPRs of 76 works for an amount of ₹ 4.19 crore to DM, Uttarkashi. DPRs of the remaining works were not sent as these were not received from the field offices. Against the 76 restoration works to be taken up by the Division, DM, Uttarkashi released an amount of ₹ 0.45 crore for restoration of only 14 works and remaining 62 restoration works could not be taken up due to non-release of funds.

### 3.10 Integrated Watershed Management Programme (IWMP)

The GoI through MLTR package approved an outlay of ₹ 150 crore<sup>79</sup> under CSS-R for the Integrated Watershed Management Programme (IWMP) for seven projects to be implemented in the five severely disaster affected districts of Uttarakhand.

Audit observed that the Department of Land Resources (DoLR), GoI released ₹ 49.77 crore to the State Government (May 2014) and the State Government transferred ₹ 55.30 crore including the State share to State Level Nodal Agency (SLNA) for IWMP (July 2014). It was noticed that only an amount of ₹ 23.31 crore was released to PIAs of seven projects in five disaster affected districts by the SLNA during the period 2014-15 to 2017-18. Out of this, only ₹ 17.47 crore (*Appendix-3.9*) was utilised by the PIAs of the disaster affected projects till March 2018 indicating slow progress of the projects.

On this being pointed out, the SLNA replied that as per the timeline of the scheme guideline the preparatory phase (1-2 years) was completed within the time frame and the preparatory phase completion report was submitted to DoLR (May 2016) and DoLR was requested to release the balance fund for the projects. However, remaining funds of the watershed projects have not been released by GoI (March, 2018).

### 3.11 Drinking Water Supply and Sanitation

There were 12 water supply schemes under UEAP. Audit selected these twelve projects for assessing the adequacy of water quantity and quality being supplied to the habitations/towns. From the quality and quantity reports, it was seen that the quality and quantity of water supplied were as per the norms of the design sanctioned in the detailed project reports. Further, the water supplies were being monitored online through Supervisory Control and Data Acquisition System installed/ displayed at divisional level offices as well as headquarters office of Uttarakhand Jal Sansthan at Dehradun.

<sup>79</sup> ₹ 135 crore was to be borne by GoI and ₹ 15 crore by State Government.

### **3.12 Other activities related to disaster preparedness**

#### ***3.12.1 Lack of departmental planning and budget***

The Disaster Management (DM) Act, 2005 stipulates that the State Disaster Management Authority (SDMA) shall prepare State's DM Plan and lay down detailed guidelines to be followed by each department of the State Government for the purpose of integration of measures for prevention of disasters and mitigation in their development plans/ projects and provide necessary technical assistance. Section-18 of the DM Act also states that it shall be the responsibility of the State Authority (SDMA) to approve the Disaster Management Plans (DMPs) prepared by the departments; recommend provision of funds for mitigation and preparedness measures; and review the measures being taken for mitigation, capacity building and preparedness by the departments of the State Government.

Audit found that State DM Plan was prepared by the SDMA but the line departments of the State Government did not prepare their disaster management plan (DMP). Further, no budget provision was made in their departmental budget for prevention, mitigation and preparedness for disaster, even after lapse of more than 12 years of the enactment of the DM Act, 2005.

The Secretary, Disaster Management Department (DMD) replied that the State Government had been issuing directions from time to time for preparation of Departmental Disaster Management Plans (DDMPs) and adoption of safe technologies, etc. The DMD issued guidelines for preparation of DDMPs to the line departments in January 2008. The reply has to be seen in the light of the fact that even after the lapse of more than twelve years of the enactment of DM Act, the line departments of the State Government neither prepared the DMPs nor provisions were made in their annual budget for disaster management related activities.

#### ***3.12.2 No support from PIU-Technical Assistance & Capacity Building for Disaster Risk Management***

The State's institutional capacity to manage the disaster was challenged during the 2013 disaster. Therefore, the GoU recognised the need to work on disaster risk reduction and quickly help communities to recover from the impacts of disaster. A component of Technical Assistance and Capacity Building for Disaster Risk Management (TA&CBDRM) costing ₹ 228 crore was included (February 2014) in the Uttarakhand Disaster Recovery Project (UDRP) to enhance the capabilities of the USDMA and other Government entities by December 2017. For this purpose, a dedicated PIU-TA&CBDRM was set up for management of the following sub-components:

- **Risk Assessment, Modeling and Capacity Enhancement of Uttarakhand Space Application Centre (USAC)** to provide technical assistance to institutions to plan, set-up and implement a multi-hazard risk assessment of Uttarakhand.
- **Establishment of Decision Support System (DSS)** to integrate and analyse information from multiple sources and provide access in user-friendly ways.
- **River Morphology** to analyse and identify critical protective infrastructure works needed for riverbank strengthening for some key rivers impacted by the disaster.
- **Slope Stabilisation Studies** from existing successful techniques, ongoing cutting-edge work and research in this sector.
- **Strengthening of the USDMA** by development of institutional set up, technical enhancement of the facilities at Disaster Management Mitigation Centre (DMMC).
- **Strengthening Hydro-meteorological network and Early Warning Systems (EWS)** in the State for enhanced emergency preparedness and response.
- **Strengthening Emergency Response Capacity** of State's disaster response force.

The objective and activities required to be carried out under each sub-component are given in *(Appendix-3.10)* along with progress of works.

Audit scrutiny showed that the PIU-TA&CBDRM, Dehradun which was assigned the responsibility of managing these vital activities, could not provide the intended support to the USDMA and other Government entities within stipulated time frame:

- The work relating to establishment of DSS (₹ 18 crore) and development of institutional set up of USDMA (₹ 30 crore) had not been taken up by the PIU as of March 2018. The works could not be commenced due to non-finalisation of 'Terms of Reference' for works to be done/awarded for DSS and delay in approval of staff proposal for institutional set up of USDMA.
- Part contracts for four sub-components (₹ 77 crore out of earmarked fund of ₹ 162 crore) were awarded very late<sup>80</sup> to various consultancy firms leading to delay in delivery of the desired result.
- Phase-III works (₹ 7.57 crore) of Strengthening Emergency Response Capacity to State's Disaster Response Force was yet to be carried-out (March 2018).

In reply, PIU-TA&CBDRM stated (October 2017) that the major part of components had to be executed by outsourcing work which took time in finalisation due to the works being complex and unique in nature. It further added that some part of the earmarked funds was transferred to the PIU (Roads & Bridges) as per the direction of the HPC,

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<sup>80</sup> Risk Assessment & Modelling (May 2016), River Morphology (December 2015), Slope Stabilisation (June 2016), and Strengthening of Hydro-meteorological network & Early Warning System (Phase-I in March 2015 & Phase-II in June 2018).



which is approaching the World Bank for additional funds, and once funds are provided, the implementation of rest of the works shall be started. The reply is not acceptable as the transfer of funds by the HPC was due to slow utilisation<sup>81</sup> of earmarked funds by the PIU.

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<sup>81</sup> Expenditure up to August 2017 was only ₹ 27.17 crore which is a mere 12 *per cent* of sanctioned outlay of ₹ 228 crore.

**Chapter-4**  
**Supervision, Monitoring and**  
**Quality Control**

## Chapter-4: Supervision, Monitoring and Quality Control

### 4.1 Introduction

A well defined supervision, monitoring and quality control mechanism in programme implementation provides reasonable assurance that the necessary regulations are followed, resources are used in a planned manner and are protected from mismanagement so that the intended objectives of the programme are achieved.

The programme implementation in various departments was examined in the light of existing supervision, monitoring and quality control mechanism in the respective departments and in terms of the provisions of the Disaster Management Act, 2005. The audit findings are discussed below:

### 4.2 Role and monitoring mechanism of designated committees/institutions

#### 4.2.1 State Executive Committee

In compliance of the provisions of Disaster Management Act, 2005, the Government of Uttarakhand (GoU) formed (January 2008) a State Executive Committee (SEC) headed by the Chief Secretary to assist the Uttarakhand State Disaster Management Authority (USDMA) in performance of its functions. The SEC met twice (2016-17) during the period of Medium & Long Term Reconstruction (MLTR) funded reconstruction project (2013-14 to 2016-2017).

#### 4.2.2 Core Committee and High Powered Committee

The guidelines<sup>82</sup> of Uttarakhand Emergency Assistance Project (UEAP) and Uttarakhand Disaster Recovery Project (UDRP) stipulated that a Core Committee be set up by the GoU under chairmanship of the Chief Secretary for periodic monitoring and reviewing of the post-disaster reconstruction works. The guidelines further envisage constitution of a High Powered Committee (HPC) under chairmanship of Additional Chief Secretary for speedy approval and single window clearance of the reconstruction projects of disaster of 2013.

The GoU set-up the Core Committee<sup>83</sup> and HPC<sup>84</sup> in August 2013 under chairmanship of the Chief Secretary and Additional Chief Secretary respectively. However, subsequently on the promotion of the Additional Chief Secretary to Chief Secretary, these two committees were merged with common nomenclature of HPC but notification to this effect was not issued by the GoU. As a result, the composition and formation could not

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<sup>82</sup> Project Administrative Manual of UEAP and Projects appraisal document of UDRP.

<sup>83</sup> **Members of Core Committee:** Commissioner-Infrastructure, Rural Development & Forest; Principal Secretary- Finance, Planning, Public Works Department; Secretary cum Commissioner- Revenue Board; Vice-chairman- State Public Service Commission; Secretary- Disaster Management Department.

<sup>84</sup> **Members of HPC:** Commissioner-Infrastructure, Principal Secretary- Finance, and Planning; 02 Additional Secretaries (nominated by the Principal Secretary-Finance); Secretary- Disaster Management Department.

be ascertained in audit. HPC met on 52 occasions<sup>85</sup> during the period from 2013-14 to July 2017.

#### **4.2.3 District Disaster Management Authorities**

As per the provision of the Disaster Management Act, 2005, District Disaster Management Authorities (DDMAs) were constituted (December 2007) in all the districts of Uttarakhand for carrying out all the disaster related management/activities in the district. The findings on the working of DDMAs were as below:

- The monitoring and supervision works of the post reconstruction activities related to disaster of June, 2013 were not done by DDMAs as neither any staff was appointed nor any monitoring cell constituted in the DDMAs.
- DDMAs did not prescribe any returns and reports of the reconstruction works for regularly watching and monitoring the progress of works. They thereby failed to monitor the physical and financial progress of the works and take corrective action accordingly.

The Secretary, Disaster Management Department replied that DDMAs were undertaking measures in accordance with the provision of the DM Act, 2005 and had been reviewing post-disaster reconstruction works. However, it failed to provide documentary evidence in support of the review works being undertaken by it.

### **4.3 Departmental supervision, monitoring and quality control mechanisms**

In the Engineering Departments of State Government, the Executive Engineer (EE) and Assistant Engineers at divisional level are responsible for first tier inspection and supervision of works. The responsibility of second and third tier inspections, supervision and monitoring of works rests with the Superintending Engineers and Chief Engineer(s) respectively. Besides, at the State level, Quality Control Units (QCU) are also set-up in the Public Works Department and Forest Department for supervision/quality control of works.

#### **4.3.1 Lack of centralised records of Inspections**

In test checked Project Implementing Units (PIUs)/Offices, audit noticed that no centralised record or periodic returns showing details of inspections carried out by the departmental authorities were maintained by the PIUs/offices. The PIUs/offices failed to provide details of inspections carried out by the departmental authorities for the sampled works. The adequacy of inspections actually carried out by various authorities could not, therefore, be ascertained in audit.

#### **4.3.2 Ineffective supervision and quality control**

Audit scrutiny of sampled works revealed several instances of deficiencies in the supervision and quality control mechanism as discussed below:

- UDRP work (Naugaon-Syuri Motorable Road) of district Uttarkashi was found to be substandard quality by the Chief Engineer (CE) during his site inspection

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<sup>85</sup> Meetings: 21 in 2014, 15 in 2015, 10 in 2016 and six in 2017.

(December 2015) and CE directed to rectify the same at the cost of the contractor. The CE, further, instructed to file charge sheets against the departmental staff responsible for the negligence. However, the contract of work was finalised (October 2016) by the PIU without rectifying the defects and no action was initiated against the staff responsible for the substandard work.

- In another case of UDRP work (Kotkhal-Jagtoli Motorable Road) of district Rudraprayag, an inspection carried out (March 2016) by the Superintending Engineer (SE) disclosed that the execution of base-course works of the road was substandard against which the PIU submitted (April 2016) a compliance report stating that the work had been rectified. However, a separate inspection carried out by the CE (WB) PWD, Dehradun after three months (May 2016) noticed the same shortcomings in execution of work which indicates that the compliance report submitted by the PIU-UDRP, Rudraprayag was unreliable.
- Quality of bituminous works executed in 9.90 km long Ganai-Bankot Motor Road (MR) by PIU-UDRP, Pithoragarh was observed (October 2015) to be very poor by the District Administration-Pithoragarh as the bituminous surface was apparently found damaged at various places. The PIU in its reply (June 2017) stated that the defects had been rectified. However, no documentary evidence was produced to audit by the PIU regarding carrying out of fresh bituminous work on the road.
- Inspection note (October 2016) of SE, Srinagar pertaining to 2.85 km long Kusumgad-Sursal MR of PIU-UDRP, Rudraprayag revealed that hard rock cutting was not executed by the contractor at many places and only one layer (50 mm) of base-course was executed in km-2 (chainage-1.850) against required three layers (200 mm thickness).
- Construction of Parapets, Water Bound Macadam (WBM) and Premix Carpet in Sonla-Kandar MR of UDRP (Chamoli) was found substandard by the SE in his inspection (March 2016) after receipt of a complaint from the Deputy Speaker, Uttarakhand Vidhan Sabha. SE directed the PIU for dismantling of the work and taking action for blacklisting the contractor after making recovery. However, the PIU did not blacklist the contractor and got the work re-executed by the same contractor.
- General Manager, Uttar Pradesh Rajkiya Nirman Nigam (UPRNN) during site inspection observed (June 2017) that tile work in external wall cladding was damaged at various places in newly constructed 120 Cottages at Kedarnath and required replacement and re-execution of the work. However, no replacement/ re-execution work was carried out by the UPRNN as noticed during site inspection (October 2017) of the work by audit.
- Site laboratories in six road works<sup>86</sup> were set-up by the contractors' after delay of two to 11 months from the date of start of works whereas the laboratories were

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<sup>86</sup> Solana-Kandar MR and Seema-Bairon MR of district Chamoli, Kanda-Sanaidiyaar-Rawatsera MR of district Bageshwar, Chilyanisaud-Jogath MR of district Uttarkashi, Didihaat-Dunakot and Didihaat-Aadichaura MR, Quitesain Rathi Shishu Mandir Sahid Pushkar MR of district Pithoragarh.

required to be set up by the contractors within 15 days as per terms and conditions of the contracts. No penalty was imposed by the PIUs on the contractors for delay in setting up of the field laboratories.

#### **4.3.3 Non-conducting of third party assessments**

State Government directed (September 2015) that an independent third party concurrent quality control and audit of all the works being constructed under the Irrigation Department costing above ₹ five crore shall be carried out by an empanelled agency (Shriram Institute, Delhi).

Audit noticed that none of the 31 test checked flood protection works (FPW) (costing more than ₹ five crore), were assessed/technically evaluated by the aforesaid empanelled agency. However, third party assessment was carried out in case of three works of Bageshwar district by the newly established ‘Seemant Institute of Technology-Pithoragarh’ and in case of one FPW of Rudraprayag district by Indian Institute of Technology-Roorkee.

Similarly, third party evaluation of reconstruction works under Sarva Shiksha Abhiyan was not carried out by the State Project Office (SPO), Dehradun despite the fact that 1.5 per cent cost (₹ 28.06 lakh) of sanctioned works was retained by the SPO for third party evaluation/monitoring.

#### **4.3.4 Poor quality of road works**

State level Quality Control Unit (QCU) of PWD, Dehradun carried out technical inspections in respect of reconstruction works of the affected roads being executed by the field PIUs/territorial divisions. It was observed that out of 162 reconstruction works inspected in five test checked districts, the reconstruction work of eight roads (five per cent) was marked as ‘Unsatisfactory’ whereas reconstruction work of 96 roads (59 per cent) was marked as ‘Required Improvement’, as detailed in **Table-4.1** below:

**Table-4.1: Details of technical inspections conducted by the QCU-PWD**

Name of district	No. of MR inspected by the QCU				Rating given by QCU for execution of works		
	SPA-R	UEAP	UDRP	Total	Satisfactory	Required Improvement	Unsatisfactory
Bageshwar	1	4	21	26	5	21	0
Chamoli	2	13	32	47	17	29	1
Pithoragarh	1	7	17	25	14	9	2
Rudraprayag	0	3	31	34	15	17	2
Uttarkashi	3	7	20	30	7	20	3
<b>Total</b>	<b>7</b>	<b>34</b>	<b>121</b>	<b>162</b>	<b>58</b>	<b>96</b>	<b>8</b>
<b>State as whole</b>	<b>07</b>	<b>92</b>	<b>197</b>	<b>296</b>	<b>115</b>	<b>169<sup>87</sup></b>	<b>12<sup>88</sup></b>

Source: State level Quality Control Unit (QCU) of PWD, Dehradun.

The high percentage (61 per cent) of below standard road works (unsatisfactory/ required improvement) indicates poor quality control mechanism at various levels in the PWD.

<sup>87</sup> SPA-R: 03 work, UEAP: 54 work and UDRP: 112 work.

<sup>88</sup> UEAP: 03 work and UDRP: 09 work.



**Chapter-5**  
**Conclusion and Recommendations**

## Chapter-5: Conclusion and Recommendations

### 5.1 Conclusion

The topography of the State is, for the most part, hilly and major damages had occurred in the upper reaches of the State which have difficult access during rainy season which is often extended. Consequently, the working season in the State is somewhat limited.

2,359 number of works of nine sectors of the State Government were sanctioned under MLTR package; out of which, 1,769 works (75 per cent) were completed as on stipulated dates of completion (31-03-2017 for SPA-R/CSS-R/ADB funded works and 31-12-2017 for World Bank funded works) which improved to 2,066 completed works as on 31 March, 2018 accounting for 87 per cent of total works sanctioned under MLTR.

The Medium and Long Term Reconstruction (MLTR) package granted by the Government of India (GoI) was meant for reconstruction of damaged infrastructure and restoration of livelihoods of the disaster (June 2013) affected populace/areas including improving the disaster preparedness of State, in a time bound manner. However, many departments like- Irrigation, Forest and Public Works (PWD) failed to correctly assess their damaged assets as a result of which several works were not included in the list of works to be funded in MLTR package. On the other hand many other works which had not been damaged in the disaster were also taken up under the package. There was substantial shortfall in executing the planned/sanctioned works because of exhaustion of the MLTR funds due to deficient planning and fund management by the State machinery. There were instances of portions of road works being repaired more than once under different funding sources, diversion of earmarked funds to unplanned works, idling of funds with Project Implementing Units (PIU), expenditure incurred in violation of prescribed norm/specifications and large variations in numerous works.

Several projects could not be executed due to non-issue of administrative/financial sanction by the State Government despite funds being released by the GoI. The State Government did not sanction funds for construction of Ropeway between Gaurikund & Kedarnath, Shelter cum Godowns, Phase-II works of Shri Kedarnath Township, development of other Dhams, setting up of 10 Industrial Training Institutes to train the youth of Uttarakhand in alternative means of livelihood despite receipt of sanctioned fund of ₹ 319.75 crore (SPA-R) from the GoI. Moreover, none of programme implementing agencies of the State Government could complete their assigned works within the stipulated period. Further, 10 works of Roads/Bridges, 02 projects of Tourism Infrastructure, 03 Small Hydro Electric Projects, 17 works of Public Buildings, 05 works of Forest Sector remained (March 2018) un-started even after a lapse of more than five years from the date of disaster.

The State could not fully utilise approved outlay under MLTR due to non-submission of viable projects (₹ 246 crore). In respect of SPA-R and externally funded works, slow progress in execution was attributable to delay in issuing of sanctions/non-releasing of

funds by the State Government and short utilisation of funds by the implementing agencies. Against total approved outlay of ₹ 6,259.84 crore under MLTR, only ₹ 4,617.27 crore (74 per cent) was made available for implementation of projects against which the implementing agencies could utilise ₹ 3,708.27 crore (59 per cent of approved outlay).

The status of the State in terms of its disaster preparedness was also not satisfactory. Against targeted number of 5 Helidromes, 19 Heliports, 34 Helipads and 37 Multi-Purpose Hall (MPH); only 27 Helipads and no MPHs were constructed by the UCADA in the severely affected districts. Most of the activities under the World Bank aided project (Technical Assistance and Capacity Building for Disaster Risk Management) for risk reduction of disasters and enhancing the capabilities of Uttarakhand Disaster Management Authority and other Government entities, are yet to be taken-up.

No separate and centralised mechanism was set-up by the Government of Uttarakhand for supervision, monitoring and quality control of the reconstruction works. The existing supervision and quality control mechanism of various departments/nodal agencies was found to be deficient in view of poor compliance to instructions issued during inspection by the authorities and poor grading granted by the Quality Control Unit-PWD in respect of 61 per cent road works constructed under MLTR.

## **5.2 Recommendations**

As Uttarakhand is a disaster prone State, there is strong likelihood of recurrence of natural disasters in the form of landslides, avalanches, cloudbursts, flash floods and forest fires. Hence, there is urgent need for ensuring disaster preparedness of the State machinery and having in place a well-coordinated mechanism for facing future challenges. Powerful lessons need to be learnt and better ways found for improved policies, institutions and practices relating to implementation of the reconstruction programme. In view of the shortcomings and deficiencies highlighted by Audit, the State Government may consider:

- *Strengthening the State Disaster Management Authority (SDMA) so that it is equipped to fulfil the responsibilities as stipulated in the Disaster Management Act, 2005 and State Disaster Management Plan. The SDMA should lay down stringent timelines for adoption and initiation of measures required to be undertaken by the line departments for prevention and mitigation of disasters. The SDMA may consider entrusting the responsibility for monitoring compliance to these timelines to the State Executive Committee or may consider creating a separate empowered Committee for the purpose;*
- *Augmenting the capabilities of SDMA, DMMC and other government entities for undertaking risk assessment and mainstreaming risk reduction approaches into the design and implementation of reconstruction programmes;*

- *Strengthening the mechanism for properly assessing and identifying damages due to any disaster and submitting viable proposals on time for enabling the State to avail and utilise funds as per approved outlay;*
- *Streamlining the project approval and funding mechanism. GOU may explore the possibility of routing all project proposals and approvals through a computer application in order to avoid multiple sources of funding for same works; and execution of the same work by different agencies and contractors which leave scope for misutilisation and diversion of fund;*
- *Strengthening the financial management for preventing diversion and blockage of funds and ensuring timely release of funds for the various projects/works;*
- *Ensuring award of works in a fair and transparent manner so that the intended objective of getting the best value for money is achieved;*
- *Obtaining ex-post approval of the competent authority for regularising all inadmissible works that were executed under the MLTR package;*
- *Ensuring effective monitoring of contract management to eliminate undue benefits to the contractors and reduce the financial burden on the exchequer; and*
- *Strengthening evaluation and monitoring mechanism for ensuring adherence to timeliness and quality standards in reconstruction activities.*

Dehradun  
The 30 November 2018

  
(S. ALOK)  
Principal Accountant General (Audit)  
Uttarakhand

Countersigned

New Delhi  
The 07 December 2018

  
(RAJIV MEHRISHI)  
Comptroller and Auditor General of India

# APPENDICES

**Appendix - 1.1**  
**(Reference Paragraph no. 1.3.2; page 6)**

**List of selected units**

**(A) State level nodal Agencies (Mandatory Units)**

Sl. No.	Name of Department	Sources of fund	Nodal offices
1.	Disaster Management Department	SDRF	1. Secretary, Disaster Management Department
2.	Public Works	SPA-R & EAP	2. Engineer-in-Chief & HoD, PWD, Dehradun 3. PMU World Bank (UDRP) Dehradun 4. PIU, World Bank (R& B), Dehradun 5. PIU, Resilient Infrastructure Reconstruction & Public Building (RH & PB) 6. PIU, Technical Assistance and Capacity Building for Disaster Risk Management (TA&CBDRM) 7. PMU ADB (UEAP), Dehradun 8. PIU, ADB (R&B)
3.	Tourism	CSS-R, SPA-R & EAP	9. Garhwal Mandal Vikas Nigam, Dehradun 10. Kumaon Mandal Vikas Nigam, Nainital 11. PIU, Civil Aviation, Dehradun
4.	Irrigation & Flood Control	CSS-R & SPA-R	12. Engineer-in-Chief & HoD Irrigation Department
5.	Energy	SPA-R	13. Uttarakhand Power Corporation Limited, Dehradun 14. Chief Project Officer, UREDA
6.	Agriculture	SPA-R	15. Director of Agriculture, Dehradun.
7.	Technical Education	SPA-R	16. Bridge Ropeway Tunnel And Other Infrastructure Development Corporation Of Uttarakhand (BRIDCUL)
8.	Women Empowerment & Child Development	CSS-R & SPA-R	17. Director, ICDS, Dehradun.
9.	School Education	CSS-R	18. Directorate, School Education, Dehradun
10.	Drinking Water	EAP	19. PIU, Urban Infrastructure and Water Supply (Uttarakhand Jal Sansthan), Dehradun
11.	Forest	SPA-R	20. Principal Chief Conservator of Forests, Dehradun
12.	Watershed Management	CSS-R	21. Directorate, Watershed Management Dehradun

**(B) District level Units**

Sl. No.	Name of Units	Sl. No.	Name of Units
<b>BAGESHWAR</b>			
1.	EE PD (PWD) Bageshwar	7.	PM UREDA, Bageshwar
2.	EE CD (PWD) Kapkot	8.	DDMA, Bageshwar
3.	EE ID Bageshwar	9.	DPO-ICDS, Bageshwar
4.	EE PIU-WB(R&B), Bageshwar	10.	DPO-SSA, Bageshwar
5.	EE PIU-ADB(R&B), Bageshwar	11.	CAO, Bageshwar
6.	EE Uttarakhand Jal Sansthan, Bageshwar	12.	Electricity Distribution Division, Bageshwar
<b>CHAMOLI</b>			
1.	EE PD (PWD) Gopeshwar	10.	DFO Badrinath Van Prabhag, Gopeshwar
2.	EE TD (PWD) Tharali	11.	Kedarnath Vanya Jeev Parbhag
3.	EE ID Chamoli	12.	DPO-ICDS, Chamoli
4.	EE ID Tharali	13.	DPO-SSA, Chamoli
5.	EE PIU-WB(R&B),Gopeshwar	14.	Agriculture & Soil Conservation Officer, Karnprayag
6.	EE PIU-ADB (R&B), Chamoli	15.	Chief Agriculture Officer, Chamoli
7.	EE, UJVNL, Chamoli	16.	Electricity Distribution Division , Gopeshwar
8.	PM UREDA Chamoli	17.	Electricity Distribution Division , Narayan Bagar
9.	DDMA, Chamoli		
<b>PITHORAGARH</b>			
1.	EE CD (PWD) Askot	9.	DDMA, Pithoragarh
2.	EE ID Dharchula	10.	DPO-ICDS, Pithoragarh
3.	EE PIU-WB(R&B), Munsyari	11.	DPO-SSA, Pithoragarh
4.	EE PIU-WB(R&B), Askot	12.	Agriculture & Soil Conservation Officer, Pithoragarh
5.	EE PIU-ADB(R&B), Pithoragarh	13.	Agriculture & Soil Conservation, Didihat
6.	PM UREDA, Pithoragarh	14.	EE, Electricity Distribution Division , Dharchula
7.	EE PD PWD, Didihat	15.	EE, Electricity Secondary Works Division, Haldwani
8.	EE PD PWD, Pithoragarh		
<b>RUDRAPRAYAG</b>			
1.	Nehru Institute of Mountaineering (NIM), Sonprayag	8.	EE PIU-ADB(R&B), Rudraprayag
2.	Uttar Pradesh Rajkiya Nirman Nigam (UPRNN)	9.	DDMA, Rudraprayag
3.	EE PD (PWD), Rudraprayag	10.	DPO-ICDS, Rudraprayag
4.	EE CD (PWD), Ukhimath	11.	DPO-SSA, Rudraprayag
5.	EE ID, Rudraprayag	12.	Chief Agriculture Officer, Rudraprayag
6.	EE ID Kedarnath, Augstumuni	13.	Electricity Distribution Division , Rudraprayag
7.	EE PIU-WB(R&B), Guptakashi	14.	EE, Civil-Unit (PWD) DDMA, Guptakashi.
<b>UTTARKASHI</b>			
1.	District Magistrate (DDMA), Uttarkashi	17.	EE PD (PWD), Bhatwari
2.	EE Infrastructure Division (ID), Uttarkashi	18.	EE CD (PWD), Chilyanisaud
3.	EE PD (PWD), Uttarkashi	19.	EE UJVNL, Uttarkashi
4.	EE Irrigation Division, Uttarkashi	20.	EE PIU-ADB(R&B), Uttarkashi



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5.	EE PIU-WB(R&B), Uttarkashi	21.	PM, NBCC, Uttarkashi
6.	DFO, Uttarkashi	22.	DFO, Gangotri National Park Uttarkashi
7.	EE NH (PWD), Barkot	23.	EE, CD (PWD), Purola, Uttarkashi
8.	DFO, Upper Yamuna, Barkot	24.	EE Irrigation Division, Purola
9.	EE CD( PWD), Barkot	25.	Uttarakhand Jal Sansthan, Uttarkashi
10.	Agriculture & Soil Conservation Officer, Utk.	26.	Project Manager, UREDA, Uttarkashi
11.	Zila Panchayat, Uttarkashi	27.	UJVNL, Maneri, Uttarkashi
12.	DPO-ICDS, Uttarkashi	28.	Agriculture & Soil Conservation, Mori, Uttarkashi
13.	DPO-SSA, Uttarkashi	29.	Nagar Panchayat Barkot, Uttarkashi.
14.	Tones Forest Division, Purola	30.	Nagar Panchayat Purola, Uttarkashi.
15.	Govind Vanya Jeev Vihar Purola	31.	EE, Electricity Distribution Division, Uttarkashi
16.	Agriculture & Soil Conservation, Barkot	32.	EE, Electricity Secondary Works Division, Dehradun

Appendix - 2.1  
(Reference Paragraph no.-2.1.5; page 13)

Sector-wise overall position of MLTR funds (as on 31 March 2018)

(₹ in crore)

Name of the Sector	Demand raised by GoU	Amount approved in MLTR						Fund released						Expenditure					
		SPA-R	EAP-ADB	EAP-WB	CSS-R	SDRF	Total	SPA-R	EAP-ADB	EAP-WB	CSS-R	SDRF	Total	SPA-R	EAP-ADB	EAP-WB	CSS-R	Total	SDRF
Road & Bridges	3,456.8	300	708	930	0	170.49	2,108.49	320.74	916.50	900.66	0	170.49	2,308.39	259.46	908.21	857.00	0	2,024.67	
Tourism & Disaster Preparedness	809.4	455.09	336.54	0	102.4	0	894.03	347.03	134.95	0	14.51	0	496.49	179.79	127.46	0	14.51	321.76	
Irrigation & Flood Control	1,215.17	100	0	0	940.21	21.91	1,062.12	179.19	0	0	622.66	21.91	823.76	94.15	0	0	617.87	712.02	
Housing & Public Building	317.23	0	0	186	53.16	5.26	244.42	0	0	207.21	38.15	5.26	250.62	0	0	174.78	36.26	211.04	
Technical Education	50	50	0	0	0	0	50	50	0	0	0	0	50	42.24	0	0	0	42.24	
Power & Energy	328.28	100	0	0	0	4.74	104.74	135.92	0	0	0	4.74	140.66	80	0	0	0	80	
Water Supply	218.78	0	155.46	0	20	31.03	206.49	0	89.98	0	14.08	31.03	135.09	0	89.71	0	9.28	98.99	
Agriculture & Allied	81.66	14	0	0	0	0	14	14	0	0	0	0	14	13.49	0	0	0	13.49	
Fisheries	2	2	0	0	0	0	2	2	0	0	0	0	2	2	0	0	0	2	
Forest	169	54	0	0	7.62	0	61.62	34.96	0	0	0	0	34.96	7.48	0	0	0	7.48	
Watershed	0	0	0	0	150	0	150	0	0	0	55.3	0	55.3	0	0	0	17.47	17.47	
TA & CBDRM and Admin. Expenses	0	0	0	384	0	0	384	0	0	211.16	0	0	211.16	0	0	144.66	0	144.66	
Women Empowerment and Child Development	0	9.91	0	0	15.91	0	25.82	9.91	0	0	3.28	0	13.14	9.74	0	0	3.03	12.77	
Rural Development & Panchayati Raj	620.21	0	0	0	287.5	0	287.5	0	0	0	21.70	0	17.73	0	0	0	7.54	7.54	
Boarder Area Develop. Programme (BADP)	0	0	0	0	10.86	0	10.86	0	0	0	10.86	0	10.86	0	0	0	10.86	10.86	
Health & Family Welfare	123.8	0	0	0	123.4	0	123.4	0	0	0	2.54	0	2.54	0	0	0	1.28	1.28	
Animal Husbandry & Dairy Development	25.53	15	0	0	6.85		21.85	5.55	0	0	0		5.55	0	0	0	0	0	
Urban Development	542.19	0	0	0	416.19	0	416.19	0	0	0	0	0	0	0	0	0	0	0	
Sports/Youth Welfare	1.31	0	0	0	1.31	0	1.31	0	0	0	0	0	0	0	0	0	0	0	
Others	1,334.85	0	0	0	0	41	41	0	0	0	0	41	41	0	0	0	0	0	
<b>Total</b>	<b>9,296.21</b>	<b>1,100</b>	<b>1,200</b>	<b>1,500</b>	<b>2,135.41</b>	<b>274.43</b>	<b>6,209.84</b>	<b>1,099.30</b>	<b>1,141.43</b>	<b>1,319.03</b>	<b>783.08</b>	<b>274.43</b>	<b>4,617.27</b>	<b>688.35</b>	<b>1,125.38</b>	<b>1,176.44</b>	<b>718.1</b>	<b>3,708.27</b>	<b>0</b>
Central Plan	0				50.00														
Grand Total					6,259.84								4,617.27					3,708.27	

Expenditure in 5 Sampled Districts: ₹128.07 crore

**Performance Audit Report on Reconstruction of Infrastructure Post 2013 Disaster in Uttarakhand**

**Appendix - 2.2**  
(Reference Paragraph no.-2.2.1; page 13)

**List of CSSs against which no funds were released by the GoI**

(₹ in crore)

Sl. No.	Name of CSS (Sharing pattern between Central: State)	Approved Central share	Name of Union Ministry/ Department
1.	Accelerated Irrigation Benefit Programme-MI (90:10)	54.64	Ministry of Water Resources
2.	Jawaharlal Nehru National Urban Renewal Mission (JNNURM) (80:20)	260.95	Ministry of Urban Development
3.	Rajiv Awas Yojana (RAY) (90:10)	65.25	
4.	National Urban Livelihood Mission (90:10)	15.75	Ministry of HUPA
5.	National Rural Employment Guarantee Scheme (MGNREGA) (90:10)	225.00	Department of Rural Development
6.	National Livestock Management Programme (100:0)	4.73	
7.	National Plan for Dairy Development (100:0)	2.12	Department of Animal Husbandry Dairying & Fisheries
8.	Panchayat Yuva Krida Aur Khel Abhiyan (PYKKA) (75:25)	0.98	Department of Sports
9.	Rajiv Gandhi Scheme for Empowerment of Adolescent Girls (100:0)	0.42	Ministry of Women & Child Development
10.	Indira Gandhi Matritva Sahyog Yojana (100:0)	12.00	
11.	National Ganga River Basin Authority (NGRBA) under the National River Conservation Plan (70:30)	5.33	Ministry of Environment & Forests
<b>Total</b>		<b>647.17</b>	

Source: Information provided by the respective departments of GoU implementing CSSs.

**Appendix - 2.3**  
(Reference Paragraph no.-2.2.1; page 14)

**Details of short allocation of funds under CSSs**

Sl. No.	Name of CSS (Sharing pattern Central/State)	₹ in crore			Name of Union Ministry/ Department
		Approved GoI share	Amount released	Short release	
1.	Accelerated Irrigation Benefit Programme/Flood Control (70:30)	615.65	79.52	536.13	Ministry of Water Resources
2.	Indira Awaas Yojana (75:25)	28.13	17.02	11.11	Department of Rural Development
3.	Integrated Watershed Management Programme (90:10)	135.00	49.77	85.23	Department of Land Resources
4.	Product Infrastructure Development for Destinations and Circuits (100:0)	102.40	14.51	87.89	Ministry of Tourism
5.	National Rural Health Mission (90:10)	111.06	2.54	108.52	Ministry of Health & Family Welfare
6.	Sarva Shiksha Abhiyan (65:35)	24.30	23.36	0.94	
7.	Rashtriya Madhyamik Shiksha Abhiyan (RMSA)	11.32	1.14	10.18	Department of School Education
8.	National Rural Drinking Water Programme (NRDWP) Calamity component (100:0)	20.00	14.08	5.92	Ministry of Drinking Water and Sanitation
9.	Integrated Child Development Scheme-ICDS (75:25)	2.62	2.57	0.05	Ministry of Women & Child Development.
<b>Total</b>		<b>1,050.48</b>	<b>204.51</b>	<b>845.97</b>	

Source: Information provided by the respective departments of GoU implementing CSSs.

**Appendix - 2.4**  
**(Reference Paragraph no. 2.2.4; page 18)**

**Details of diversion of sanctioned funds**

Sl. No.	Name of work	₹(in lakh)			Audit Remarks	Name of Unit
		Sanctioned cost	Released amount	Diverted amount		
<b>Cases of partial diversion</b>						
1.	Patch repair work of 23 Km long Baijnath-Bageshwar-Berinaag MR	42	42	36.91	Fund of ₹ 36.91 lakh was diverted by the division for surface renewal of the different roads.	EE, PD, Bageshwar
2.	Reconstruction of Kapkot Pindari Glacier MR (km12.750 to 14.750)	90.29	90.29	21.56	Fund of ₹21.56 lakh sanctioned for restoration work of 2 km. stretch was diverted/ utilized beyond the scope of sanctioned work (widening of road in km 17) which was damaged after the disaster of June 2013 disaster.	EE, CD, Kapkot, (Bageshwar)
3.	Patch repair work of Rudraprayag Pokhari Gopeshwar MR	46.00	46.00	32.56	These four MRs were entirely being constructed under UEAP/UDRP. The division diverted the sanctioned amount of ₹84.00 lakh for past liabilities (before June 2013 disaster) of these MRs (₹51.44 lakh) and for another works (₹32.56 lakh).	EE, PD, Gopeshwar, (Chamoli)
4.	Patch repair work of Chamoli Kund MR	18.00	18.00			
5.	Patch repair work of Joshimath Auli MR	4.00	4.00			
6.	Patch repair work of Joshimath Singhdwar Nrisingh MR	16.00	16.00			
7.	Reconstruction work of Jakh-Puraan -Maiduguri Melku MR	55	55	29.72	The construction of 17 km long MR was sanctioned (February 2014) under State Sector (SCP) for an amount of ₹169.28 lakh which were being executed through various agreements during same period (FY 2015-16 & 2016-17). Audit found that only first running bill of ₹22.70 lakh (March 2016) was paid to the contractor of this work and remaining expenditure ₹29.72 lakh pertained to other works and cost of bitumen (stock) which was not required as per sanctioned scope of work.	EE, PD, Pithoragarh
8.	Restoration of Lachair Saudlekh MR	13	13	12.46	The fund of ₹ 12.46 lakh was diverted/booked for repair of other road works (₹2.46 lakh) and stock (₹10.00 lakh) without execution of work for the MR.	EE, CD, Askote, (Pithoragarh)
9.	Patch repair work of Tanakpur Jauljibi MR	19.74	19.74	7.60	Fund of ₹ 7.60 lakh was diverted by the division for other works.	
10.	Patch repair work of Naranyan Nagar Askot MR	24.69	24.69	2.76	Fund of ₹ 2.76 lakh was diverted by the division for other works.	
<b>Total</b>				<b>143.57</b>		
<b>Cases of full diversion</b>						
1.	Patch repair work of Dewal-kandai-sawad MR (km. 1 to 10.50)	25	25	25	The entire sanctioned amount of ₹25.00 lakh was diverted for other works.	EE, CD, Tharali, (Chamoli)
2.	Patch repair work of Narayanbagad-Chopta MR(km. 1.00 to 9.00)	13.28	13.28	13.28	The entire sanctioned amount of ₹ 13.28 lakh was diverted for other works.	
3.	Patch repair work of Kothiyasain Sawarisain MR (Km 4 to 8)	75.85	20.00	20.00	The entire released fund (₹91.33 lakh) against the sanctioned ₹2.80 crore for these nine MRs was diverted to other works.	EE, PD, Gopeshwar, (Chamoli)
4.	Patch repair work of Birahi Gauna MR (Km 6,7 & 11 to 13)	87.46	12.21	12.21		
5.	Patch repair work of Nandprayag Devkhaal MR (Km 8,9 &10)	16.36	8.19	8.19		
6.	Patch repair work of Salood Dungra MR ( Km 3,4 &5)	27.12	13.61	13.61		
7.	Patch repair work of Gopeshwar Deverkharoda MR (Km 1,2,3,5,8 & 10)	18.56	9.32	9.32		
8.	Patch repair work of Dungri link MR (Km 1 &2)	11.47	5.50	5.50		
9.	Patch repair work of Birahi Gauna MR ( Km-5)	15.00	7.50	7.50		
10.	Restoration work of Birahi gauna MR (Km 12 & 13)	13.14	7.50	7.50		
11.	Patch repair work of Chamoli Kund MR (Km 37 to 49)	15.00	7.50	7.50		
12.	Patch repair work of Saatsiling Thal MR	100	80	80	For renewal/restoration works of 49.61 km. long Saatsiling-Thal MR of PD-Pithoragarh, three sanctions- ₹ 31.03 lakh (February 2014 under AR), ₹128.00 lakh (February 2014 under UEAP-ADB) and ₹100.00 lakh (May 2014 under SPA-R) were found accorded by three separate agencies. The sanctioned fund of ₹80.00 lakh was diverted (₹43.27 lakh transfer entry order to AR work of same work and remaining amount for surface renewal /repair of the other roads) instead of surrendering the same to HoD-PWD.	EE, PD, Pithoragarh
13.	Patch repair work of Kanalichina Pipali MR	34.56	34.56	34.56	The entire sanctioned amount of ₹34.56 lakh was diverted for other works.	EE, CD, Askote, (Pithoragarh)
<b>Total</b>				<b>244.17</b>		

**Performance Audit Report on Reconstruction of Infrastructure Post 2013 Disaster in Uttarakhand**

**Appendix-2.5**  
(Reference Paragraph no. 2.2.7; page 24)

**Details of overpayment to contractors**

Sl. No.	Item of work	Name of Road	Rate (Per Cum/Sqm)		Difference in rate	Quantity executed Cum/SQm	Overpayment (Amount in ₹)	Name of Division/PIU	
			Approved by Higher Authorities	Paid to contractor					
1.	Providing and laying boulder apron laid in wire crates	Didihat Adichaura MR	2,137.00	2,800.00	663.00	1,042.90	6,91,442.70	EE, WB Division, Munsyari, (Pithoragarh)	
2.	Slip Clearance work		900.00	1,242.00	342.00	175.00	59,850.00		
3.	Providing and laying RCC in open foundation (1:2:4)	Didihat Dunakot MR	5,963.20	7,400.00	1,436.80	536.93	7,71,461.00		
4.	Slip Clearance work		900.00	1,242.00	342.00	516.00	1,76,472.00		
5.	Hand Packed Stone filling in back of wall	Quitee Sain Rathi MR	765.60	850.00	84.40	614.10	51,830.04		
6.	Providing and laying boulder apron laid in wire crates		2,204.60	2,800.00	595.40	838.61	4,99,308.39		
7.	Additional payment for Concrete work (M-15)	Shishu Mandir-Nanaseen MR	6,351.80	7,500.00	1,148.20	34.54	39,658.82		
8.	Providing and Laying boulder apron laid in wire crates	Sahid Pushkar Singh MR	2,204.60	2,800.00	595.40	229.50	1,36,644.30		
9.	Slip Clearance work		900.00	1,242.00	342.00	180.00	61,560.00		
10.	Plain Cement Concrete (1:3:6)	Nagrasu Dhanpur Dandakhaal MR	3,800.00	4,762.00	962.00	221.61	2,13,188.82		EE, WB Division, Rudraprayag
11.	Seal Coat (Type-C)	Barnali-Jhotari MR	59.00	67.10	8.10	33,698.83	2,72,960.52		EE, WB Division, Uttarkashi
12.	Additional payment for Tack Coat	Barethi-Banchaura-Badrigad MR					1,36,235.00		EE, CD, Chinyalisoud, Uttarkashi
<b>Total</b>							<b>31,10,611.59</b>		

**Appendix - 2.6**  
(Reference Paragraph no. 2.2.7; page 25)

**Details of undue advantage to contractors**

Sl. No.	Name of PIU	Name of Unit	Name of the Road/ work	Item	Cost of agreement (₹ in lakh)	Rate of		Difference (₹Cum)	Execution in excess of 25 per cent of agreement quantity (Cum)	Amount (₹ in lakh)
						Agreement (₹Cum)	Current SoR (₹Cum)			
1	2	3	4	5	6	7	8	9=7-8	10	11=9x10
1.	PIU(R&B)	EE, ADB Division, Rudraprayag	Makku-Paldwadi MR	BM	625.94	12,500	9,911.00	2,589.00	1,306.25	33.82
2.			Khirsu-Khedakhal-Kandoi-Khakhra MR	BM	1,180.60	10,400	9,596.30	803.70	3,096.25	24.88
3.		EE, ADB Division, Chamoli	Chamoli-Kund MR	SDBC	768.99	13,000	10,818.40	2,181.60	402.26	8.77
4.	PIU (Civil Aviation), Dehradun		Construction/Renovation of Helipads (Champawat Helipad) in Uttarakhand (Phase-I)	Earth Work	1,149.58	380.00	179.30	200.70	27,956.00	56.11
<b>Total</b>										<b>123.58</b>

Appendix –2.7  
(Reference Paragraph no. 2.2.7; page 25)

Details of Non-levy of liquidated damages (LD)

(₹ in lakh)							
Sl. No.	Name of PIUs	Name of Work	Cost of agreement/ Estimate	Delay (No of days)	LD required to be imposed	LD imposed/ recovered	Short recovery of LD
1.	EE, WB Division, Bageshwar	Kanda Sanaiudiyaar Rawatsera MR	1,031.51	46	23.72	7.00	16.72
2.	EE, WB Division, Chamoli	Solana Kandara Maikhura MR	1,233.96	58	35.78	0.00	35.78
3.	EE, WB Division, Munsyari, (Pithoragarh)	Didihaat-Dunakot & Didihaat Aadichaura MR	1,000.30	60	30.01	0.00	30.01
4.		Madanpur Naini MR	764.68	17	6.50	0.00	6.50
5.	EE, WB Division, Rudraprayag	Nagrasu –Dhanpur Dandakhaal MR	1,129.55	43	19.77	0.00	19.77
6.		Nagjai Fegu MR	181.80	30	6.62	0.00	6.62
7.		Salya Tulanga & Chenagadh Uchola MR	748.78	26	9.73	0.00	9.73
8.		Rudraprayag to Gandhari Gadidhar Dasjula MR	449.54	14	3.15	0.00	3.15
9.		Raitoli Dungra MR, Khedakhaal Navasu Hariyaali MR, Kandai Barangaana MR	608.80	37	11.25	0.00	11.25
10.		EE, ADB Division, Gopeshwar	Chamoli-Kund MR	768.99	90	34.60	0.39
<b>A- Total of EAPs (14 MRs)</b>					<b>181.13</b>	<b>7.39</b>	<b>173.74</b>
1.	EE, Infrastructure Div. Uttarkashi.	FPW of Maneri at Right Bank of Bhagirathi River.	704.14	211	70.41	2.11	68.30
2.		FPW at downstream of Joshiyara Barrage at Right Bank of Bhagirathi River	577.51	413	57.75	0.00	57.75
3.	EE, ID Tharali, (Chamoli)	FPW of Sunau Talla, Kulasari Market, Udibagar, Silangi and Chaipado Market.	241.13	513	24.11	0	24.11
			231.31	544	23.13	0	23.13
			179.17	295	17.92	0	17.92
4.	EE, ID, Tharali, (Chamoli)	FPW in Narayan Bagar, Kamprayag and Gairsain Block.	234.84	278	23.48	0	23.48
			300.82	283	30.08	0	30.08
<b>B- Total of Irrigation (04 FPWs)</b>					<b>246.88</b>	<b>2.11</b>	<b>244.77</b>
1.	EE, EDD, Bageshwar	Construction of 11 KV lines	215.35	750	21.54	15.80	5.74
<b>C- Total of Energy &amp; Power (01 work)</b>					<b>21.54</b>	<b>15.80</b>	<b>5.74</b>
<b>Grand Total (A+B+C)</b>					<b>449.55</b>	<b>25.30</b>	<b>424.25</b>



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**Appendix-3.1**  
(Reference Paragraph no. 3.1; page 29)

**Department-wise status of works (March 2017 & 2018)**

Particulars of works	Particulars of sanctions up to 31 <sup>st</sup> March 2017		As on stipulated date of completion#			As on 31 <sup>st</sup> March 2018		
	Source	No. of works	Completed works	Work in progress	Unstarted work	Completed works	Work in progress	Unstarted work
			No.	No.	No.	No.	No.	No.
Roads & Bridges including trek route	SPA-R	525	395	119	11	499	24	02
	UEAP	119	54	65	0	116	03	0
	UDRP	262	167	87	8	187	67	08
	<b>Total</b>	<b>906</b>	<b>616</b>	<b>271</b>	<b>19</b>	<b>802</b>	<b>94</b>	<b>10</b>
Flood Protection works	CSS-R	54	7	47	0	34	20	0
	SPA-R*	11	5	6	0	11	12	0
	<b>Total</b>	<b>65</b>	<b>12</b>	<b>53</b>	<b>0</b>	<b>45</b>	<b>32</b>	<b>0</b>
Tourism works including Civil Aviation	CSS-R	116	42	74	0	44	72	0
	SPA-R*	55	41	9	5	40	14	02
	UEAP	41	2	39	0	35	06	0
	<b>Total</b>	<b>212</b>	<b>85</b>	<b>122</b>	<b>5</b>	<b>119</b>	<b>92</b>	<b>02</b>
Power & Energy works	SPA-R*	58	47	5	6	51	05	03
Building works (Public building)	CSS-R	783	756	10	17	762	10	11
	SPA-R	22	7	10	5	07	10	05
	UDRP	21	7	13	1	14	06	01
	<b>Total</b>	<b>826</b>	<b>770</b>	<b>33</b>	<b>23</b>	<b>783</b>	<b>26</b>	<b>17</b>
Water supply works	UEAP	12	3	9	0	12	0	0
Agriculture	SPA-R	245	231	13	1	245	0	0
Forest	SPA-R	14	5	1	8	09	0	05
Watershed	CSS-R	7	0	7	0	0	07	0
<b>Total</b>	SPA-R	930	731	163	36	863	64	17
	CSS-R	960	805	138	17	840	109	11
	UEAP	172	59	113	0	162	10	0
	UDRP	283	174	100	9	201	73	09
<b>Grand Total</b>	<b>2,345</b>	<b>1,769</b>	<b>514</b>	<b>62</b>	<b>2,066</b>	<b>256</b>	<b>37</b>	

#31<sup>st</sup> March 2017 for SPA-R, CSS-R and UEAP works & 31<sup>st</sup> December 2017 for UDRP works.

\*12 Flood protection works of Irrigation Department, 02 works of DDMA-Rudraprayag and 01 work of UREDA were sanctioned during 2017-18.

**Appendix - 3.2 – (A)**  
**(Reference Paragraph no. 3.2.1.2; page 34)**

**Details of multiple source of funding for reconstruction of Motor Roads (MLTR package)**

								<i>(₹ in lakh)</i>
Sl. No	Name of the Road	Name of the units	Name of work/ chainage	Sanction cost (₹ in lakh)	Date of Sanction	Source of fund	Audit Objection Amount	
1.	Barethi-Banchaura-Badrigad MR.	EE CD PWD Chinyalisoud, Uttarkashi.	Reconstruction of damaged wall and drain in at km.1,2,3,12,15,16,22,32,34	28.29	03/2015	SPA-R	28.29	
		EE Disaster Div. (ADB) Uttarkashi	Reconstruction at Km 1-16,70-80 & 96	1,700.00	09/2014	UEAP	0	
2.	Kuwan-Kafnoul-Rad	EE CD PWD Barkot, Uttarkashi.	Patch repair & reconstruction of damaged walls (km. 32 to 48).	9.66	03/2015	SPA-R	9.66	
		EE Disaster Div. (ADB) Uttarkashi	Reconstruction work in entire length of 47.60 km.	256.25	02/2014	UEAP	0	
3.	Bhadrasu Ramalgaon MR	EE CD PWD Purola, Uttarkashi	Restoration & Reconstruction works in Km-1	9.32	03/2015	SPA-R	9.32	
		EE Disaster Div. (WB) Uttarkashi	Reconstruction work in entire length of 2.80 km.	235.23	12/2014	UDRP	0	
4.	Barnali Jhotari MR	EE CD PWD Purola, Uttarkashi	Restoration & Reconstruction works in Km-3	9.00	03/2015	SPA-R	9.00	
		EE Disaster Div. (WB) Uttarkashi	Reconstruction work in entire length of 9.00 km.	591.64	12/2014	UDRP	0	
5.	Chilyanisaud Jogath MR	EE CD PWD Chilyanisaud, Uttarkashi	Restoration work of MR in Km 1, 6, 18, 25 & Km 28.	24.62	03/2015	SPA-R	24.62	
			Patch work of MR in Km 1 to 31	5.00	06/2016	SPA-R	5.00	
		EE Disaster Div. (WB) Uttarkashi	Reconstruction work in Km 1 to 20.	1,153.41	01/2014	UDRP	0	
6.	Tharali-Dewal-Mundoli MR	EE CD PWD Tharali, Chamoli	Patch repair work of MR	46.00	05/2014	SPA-R	46.00	
		EE Disaster Div. (ADB) Gopeshwar, Chamoli	Restoration & reconstruction works of MR	1,840.00	03/2014	UEAP	0	
7.	Lolti- Kasbinagar MR	EE CD PWD Tharali, Chamoli	Patch repairing work at km. 1.00 to 3.5	7.00	03/2015	SPA-R	7.00	
			Renewal work by P.C. at km. 1.00 to 3.5	40.25	01/2015	State sector	0	
		EE Disaster Div. (WB), Gopeshwar, Chamoli	Restoration & reconstruction works in entire 3.50 Km length.	164.05	01/2015	UDRP	0	
8.	Lolti- Malbajwad MR	EE CD PWD Tharali, Chamoli	Patch repairing work at km. 1.00 to 5.00	9.00	03/2015	SPA-R	9.00	
		EE Disaster Div. (WB), Gopeshwar, Chamoli	Restoration & reconstruction works in entire 6.00 Km length.	296.55	02/2015	UDRP	0	
9.	Joshimath Singhdwar Nar Singh MR	EE PD PWD Gopeshwar, Chamoli	Surface repair work of MR (length 3.90Km)	4.00	05/2014	SPA-R	4.00	
		EE Disaster Div. (ADB) Chamoli	Restoration work of MR in entire length (Length 3.90 Km)	381.00	02/2014	UEAP	0	
10.	Joshimath Auli MR	EE PD PWD Gopeshwar, Chamoli	Surface repair work of MR (length 13.40 Km)	16.00	05/2014	SPA-R	16.00	
		EE Disaster Div. (ADB) Chamoli	Restoration work of MR (length 9.00 Km)	695.00	02/2014	UEAP	0	
11.	Bageshwar Kapkot Tejam	EE CD PWD Kapkot Bageshwar	Surface repair work in entire length (Total length- 57 Km)	65.00	05/2014	SPA-R	65.00	
		EE Disaster Div. (ADB) Bageshwar	Restoration work of the MR (Length 35.00 Km).	1,172.00	03/2014	UEAP	0	
12.	Kandai Kamouldi Molkhakhaal MR	EE PD PWD Rudraprayag	Restoration of MR (Km 1 to 20)	7.97	03/2015	SPA-R	7.97	
			Surface repair work of MR (length 20.78 Km) .	3.00	05/2014	SPA-R	3.00	
		EE Disaster Div. (WB) Guptkashi, Rudraprayag	Restoration work of MR (length-20.78 Km).	349.00	01/2014	UDRP	0	
13.	Nagrasu Dandakhaal Dhanpur	EE PD PWD Rudraprayag	Surface repair work in entire length (28.00 Km).	11.00	05/2014	SPA-R	11.00	
		EE Disaster Div. (WB) Guptkashi, Rudraprayag	Restoration work of MR (length-28.00 Km).	1,183.68	01/2014	UDRP	0	
14.	Saatsiling Thal MR	EE PD PWD Pithoragarh	Surface repair work in entire length (49 Km) .	100.00	05/2014	SPA-R	100.00	
		EE Disaster Div. (UEAP) Pithoragarh	Restoration work of MR (length 49 Km).	128.00	02/2014	UEAP	0	
15.	Didihat Dunakot MR	EE PD PWD Didihat, Pithoragarh	Surface repair work of MR (length 49 Km).	10.00	05/2014	SPA-R	10.00	
		EE Disaster Div. (WB) Munsyari, Pithoragarh	Restoration work of MR (length 19.06 Km).	623.00	02/2014	UDRP	0	
<b>Total (15 cases)</b>							<b>364.86</b>	

Appendix - 3.2 – (B)  
(Reference Paragraph no. 3.2.1.2; page 34)

SPA-R sanctions for those Motor Roads which are being constructed under other source of funding (State Sector/ PMGSY)

Name of the Road	Name of the units	Particulars of sanctioned (km/chainage)	Sanction cost (₹ in lakh)	Date of Sanction	Source of fund	Amount under Objection (₹ in lakh)
Bageshwar Dofaad Dharamdhar Kotmanya (BDDK) MR	EE CD PWD Kapkot, Bageshwar	Up-gradation work of MR in Km 31 to 74 (excluding Km 36,37,42 & 45)	1,973.70	02/2014	State sector	0
		Restoration & reconstruction works in Km-6 to 30 and 41 to 49.	51.70	03/2014	State sector	0
		Surface repair work in entire length of 63.97 Km.	36.00	05/2014	SPA-R	36.00
	PMGSY Division Bageshwar	Up gradation work in Km 6 to 30, 36,37,42 & 45	2,062.10	03/2014	PMGSY	0
Dangoli- Salini Dadimkhet MR	EE CD PWD Kapkot Bageshwar	Surface repair work in entire length (Total length 24 Km)	36.00	05/2014	SPA-R	36.00
	PMGSY Division Bageshwar	Up-gradation work of MR (Km 1 to -21 km).	584.35	03/2014	PMGSY	0
<b>Total (Two Cases)</b>						<b>72.00</b>
Baranali-Makuri MR	EE CD PWD, Purola.	Repair work of damage portion of road in km 01 to 02.	10.15	06/2016	SPA-R	10.15
		Reconstruction of 03 km length (km 01 to 03) of MR.	154.61	03/2013	State Sector	0
Jakhapuran-Meldungari MR.	EE PD PWD, Pithoragarh.	Reconstruction work of damaged Jakhapuran- Meldungari MR.	55.00	06/2016	SPA-R	55.00
		Construction of Jakhapuran- Meldungari MR.	424.15	02/2014	State Sector	0
Andargaddi to Dhartoliya MR	EE CD PWD, Ukhimath.	Grade & defect improvement work.	50.00	06/2016	SPA-R	50.00
		Construction of Andargaddi-Dhartoliya MR.	257.25	09/2013	State Sector	0
<b>Total (Three Cases)</b>						<b>115.15</b>

**Appendix – 3.3**  
(Reference Paragraph no. 3.2.2.2; page 36)

**Details of execution of works with uneconomical option**

(₹ in lakh)

Sl. No.	Name of PIU	Name of road	Source of fund	Cost of Black top work with		Difference (5-6)
				BM & SDBC/BC	PC/ Seal coat	
1	2	3	4	5	6	7
1.	EE, ADB Division, Rudraprayag	New Bus Stand road under Nagar Palika, Rudraprayag.	UEAP	23.63	11.29	12.34
2.		Sonprayag-Triyuginarayan MR	UEAP	387.24	124.10	263.14
3.	EE, ADB Division, Gopeshwar	Gouchar-Sidouli MR & Karnprayag-Nouti-Paithani MR	UEAP	1,211.65	345.83	865.82
4.		Karnprayag-Nainisain MDR	UEAP	913.82	254.41	659.41
5.	EE, ADB Division, Uttarkashi	Silkyara-Bangaoun-Chapda-Saroth MDR	UEAP	540.37	242.30	298.07
6.		Badethi-Banchoura-Badragadh MR.	UEAP	537.32	247.29	290.03
7.		Kalasi-Bairatkhai MR	UEAP	372.98	195.69	177.29
8.		Nougawn-Pounti-Rajgadi MR	UEAP	99.52	33.41	66.11
9.	EE, ADB Division, Bageshwar	Internal Road of Nagar Palika, Bageshwar.	UEAP	100.77	36.41	64.36
10.	EE, ADB Division, Pithoragarh	Internal Road of Nagar Panchayat, Didihat.	UEAP	327.22	72.77	254.45
11.		Internal Road of Nagar Panchayat, Dharchula.	UEAP	144.66	41.43	103.23
12.	EE, WB Division, Uttarkashi	Chinyalisoud-Jogath MR	UDRP	589.60	213.81	375.79
13.	EE, WB Division, Bageshwar	Kunda-Sanaudiyar MR	UDRP	569.14	205.26	363.88
14.	EE, WB Division, Rudraprayag	Nagrashu-Dhampur-Dandakhaal MR	UDRP	815.04	318.18	496.86
<b>Total</b>				<b>6,632.96</b>	<b>2,342.18</b>	<b>4,290.78</b>

**Appendix– 3.4**  
(Reference Paragraph no. 3.2.2.2; page 36)

**Details of UDRP projects having extra width of carriageway than prescribed norms**

Sl. No.	Name of road work/ Package No	Sanctioned length of road (km)	Length of road (km) constructed in 3.75 metre width	Avoidable expenditure (₹ in lakh)	Name of Unit
1	2	4	5		7
1.	Madkot Bona MR (Package-101)	24.125	24.125	180.51	EE WB Division, Munsyari, Pithoragarh
2.	Kquitee Sain Rathi MR (Package-35)	6.050	6.050	36.58	
3.	Sahid Pushkar Singh MR (Package-35)	1.875	1.875	10.71	
4.	Barabey –Siligiya MR (Package-011)	10.500	10.000	50.05	EE WB Division, Askot, Pithoragarh
5.	Badari kantebora MR (Package-102)	6.000	6.000	34.00	
6.	Jhoola ghaat –Taillisaud MR (Package-102)	5.125	5.125	29.20	EE WB Rudraprayag
7.	Kusumgad –Sursal MR (Package-055)	2.850	2.916	17.52	
8.	Narayanbagar-Kaub MR (Package-82)	6.350	6.350	50.57	EE WB Chamoli
9.	Pipali to Gwana MR (Package -032)	2.90	2.90	14.47	EE WB Uttarkashi
<b>Total</b>				<b>423.61</b>	

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**Appendix – 3.5**  
(Reference Paragraph no. 3.2.2.2; page 37)

**Details of UDRP projects having faulty pavement design**

Sl. No.	Name of road work /Motor Road	Length of road (in metre)	Width of road (in metre)	Thickness provisioned/ constructed (in metre)	Thickness required as per IRC (in metre)	Extra thickness provisioned/ executed (in metre)*	Excessive Quantity (in cum)	Unit cost /Per cum	Avoidable Cost of material (₹ in lakh)	Name of Unit	
1	2	3	4	5	6	7=(5-6)	8=(3x4x7)	9	10=(8x9)	11	
1.	Badari kanteBora MR	5.069	3.00	0.225	0.125	0.075	1,140.52	1,817.20	20.73	EE WB Division, Pithoragarh	
2.	Jhulaghat Talesur MR	5.125	3.00	0.225	0.125	0.075	1,153.15	1,817.20	20.95		
3.	Madanpur Niani MR	10.060	3.75	0.225	0.125	0.075	2,829.00	1,820.80	51.52		
<b>Total</b>									<b>93.20</b>		

\*Rounded off in the multiple of 0.075 meter as the WBM (G-II & G-III) can be laid in the multiple of 0.075 meter.

**Appendix - 3.6**  
(Reference Paragraph no. 3.2.2.5; page 39)

Statement showing examples of variation in sampled works (more than ₹ one crore)

Sl. No.	Name of the Unit	Name of the work/Package	Sanctioned cost (₹ in lakh)	Revised cost (₹ in lakh)	Variation (₹ in lakh)	Status of works
A	B	C	D	E	F (E-D)	G
<b>(i) - Roads &amp; Bridges Works under Uttarakhand Disaster Recovery Project (UDRP)</b>						
1.	EE, PIU (WB), Gopeshwar, Chamoli	Reconstruction work of one MR (Sonla-Kandara Maikhura) sanctioned under Package No.-09.	1,233.96	1,587.46	353.50	In progress
2.		Reconstruction work of one MR (Batadhar-Dhunarghat) sanctioned under Package No.-25.	919.51	1,083.84	164.33	In progress
3.		Reconstruction work of one MR (Seema-Baron) sanctioned under Package No.-88.	762.57	1,057.22	294.65	In progress
4.		Reconstruction work of two MRs (Agarchetti-Jingaur, sarkot-Sampark) sanctioned under Package No.-106.	1,032.07	1,245.39	213.32	In progress
5.		Reconstruction work of one MR (Kulsari-Gairwaram) sanctioned under Package No.-107.	517.52	661.61	144.09	In progress
6.	EE, PIU (WB), Askote, Pithoragarh	Reconstruction work of one MR (Ogla Pathakgaon Nareth-Bhagichaura) sanctioned under Package No.-36.	499.11	737.10	237.99	In Progress
7.		Reconstruction work of one MR (Baluwakot Paiya Pori) sanctioned under Package No.-44.	293.75	514.04	220.29	In Progress
8.	EE, PIU (WB), Munsyari, Pithoragarh	Reconstruction work of one MR (Madkot-Bona) sanctioned under Package No.-101.	2,108.13	3,018.37	910.24	In progress
9.		Reconstruction work of two MRs (Didihat Dunakot, Didihat-Aadichaura) sanctioned under Package No.-24.	1,000.30	1,238.18	237.88	Completed
10.		Reconstruction work of three MRs (Kqitee-Sain Rathi, Shahid Pushkar Singh & Shishu Mandir-Nanasen) sanctioned under Package No.-35.	782.12	916.42	134.30	In progress
11.	EE, PIU (WB), Uttarkashi	Reconstruction work of one MR sanctioned under Package No.-08.	1,275.46	1,377.92	102.46	In progress
12.		Construction of 100m Span pedestrian suspension bridge at Didsari on Bhagirathi river under Package No.-BR/04.	633.83	1,123.28	489.45	In progress
<b>(ii) - Roads &amp; Bridges Works under Uttarakhand Emergency Assistance Project (UEAP)</b>						
1.	EE, PIU (ADB), Bageshwar	Reconstruction of Bageshwar-Kapkot-Sama sanctioned under Package No. C-26.	712.83	874.87	162.04	Completed
2.	EE, PIU (ADB), Gopeshwar, Chamoli	Reconstruction work of one MR (Tharali-Deval-Mundoli) sanctioned under Package No. C-33.	1,925.86	2,203.37	277.51	Completed
3.		Reconstruction work of two MRs (Kamprayag-Nauti-Pathani, Gauchar-Sidoli) sanctioned under Package No. C-49.	1,603.62	2,025.79	422.17	Completed
4.		Construction of Kamprayag-Nainisain MR under Package No. C-50.	1,523.62	2,117.93	594.31	Completed
5.	EE, PIU (ADB), Uttarkashi	Reconstruction work of Silkyara-Bangaon-Chapda-Saroth MR sanctioned under Package No. C-52.	1,214.23	1,393.71	179.48	Completed

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**Appendix – 3.7**  
(Reference Paragraph no. 3.3.1.1 (b); page 43)

**List of works executed without having sanctions**

Sl. No.	Name of the work	Expenditure (up to 08/2017) (₹ in lakh)	Name of the Implementation Agency
1.	Construction of helipad for MI-17 helicopter at Chardham (Guptakashi) for induction of stores for pilgrim cottages.	35.72	Nehru Institute of Mountaineering
2.	Purchase of tents and construction of plinth for establishment of office complex for helicopter agencies near MI-26 helipad in Kedarnath Dham.	5.19	
3.	Expenditure incurred on preparations for visit of Hon'ble President of India to Kedarnath dham which was scheduled on 22 June 2016.	6.17	
4.	Route opening and snow cutting during yatra 2017.	31.37	
5.	Construction of new dining hall/kitchen with foundation in area 25 cottages for yatra 2016.	56.79	
6.	Construction of platform with interlocking paver tiles in front of dining hall/kitchen to provide sitting area for dining at Kedarnath Dham.	25.65	
7.	Construction of debris flow barrier system on Eastern side of Kedarnath Temple.	506.30	
<b>Total</b>		<b>667.19</b>	

**Appendix - 3.8**  
(Reference Paragraph no. 3.3.3; page 47)

**Identified places for construction of Helidromes, Heliports, Helipads and Multi-Purpose Shelters as per UEAP list of works**

HELIDROMES					
1. Haridwar	2. Koti	3. Srinagar	4. Kedarnath	5. Haldwani	
HELIPORTS					
1. Rishikesh	2. Roorkee	3. Uttarkashi	4. Harsil	5. Kharsali	
6. Barkot	7. Chamba	8. Kotdwar	9. Rudraprayag	10. Joshimath	
11. Ghagharia	12. Bageshwar	13. Almora	14. Nainital	15. Champawat	
16. Rudrapur	17. Dharchula	18. Gunji	19. Dehradun (Sahastradhara)		
HELIPADS					
1. Mussoorie	2. Tiuni	3. Chakrata	4. Laksar	5. Bhatwari	
6. Maneri	7. Mori	8. Naugaon	9. Sukhi Top	10. Ghansali	
11. Lambgaon	12. Narendra Nagar	13. Pauri	14. Okhimath	15. Bheembali	
16. Badrinath	17. Auli	18. Gwaldham	19. Dewal	20. Lohjang	
21. Kapkot	22. Badhiakot	23. Dwaaraahaat	24. Chaukadi	25. Jageshwar	
26. Ranikhet	27. Ramnagar	28. Abbot Mount	29. Khatima	30. Milam	
31. Tejam	32. Jipti	33. Joljibi	34. Sosa		
Multi Purpose halls /shelter					
Name of district	Bageshwar	Chamoli	Pithoragarh	Rudraprayag	Uttarkashi
No. of MP Halls/ Shelter	5	4	6	15	7
Capacity	550	400	450	1,500	650



**Appendix-3.9**  
(Reference Paragraph no. 3.10; page 59)

**Details of funds released for seven projects of IWMP**

(₹ in crore)

Sl. No.	Name of the project	Name of PIA	Cost of project	Amount released to PIA	Expenditure	Balance as on 31 March, 2018
1.	Chamoli/IWMP-IV/13-14	DFO, Badrinath	26.27	4.03	3.11	0.92
2.	Chamoli/IWMP-V/13-14	DFO, SCD, Gopeshwar	35.48	5.46	4.24	1.22
3.	Chamoli/IWMP-VI/13-14	CAO, Chamoli	11.84	1.82	1.07	0.76
4.	Rudraprayag/IWMP-III/13-14	CAO, Rudraprayag	12.19	2.03	1.60	0.43
5.	Bageshwar/IWMP-VI/13-14	CAO, Bageshwar	12.03	1.85	1.35	0.50
6.	Pithoragarh/IWMP-IV/13-14	DFO, Pithoragarh	30.24	4.66	3.70	0.96
7.	Uttarkashi/IWMP-VI/13-14	DFO, Uttarkashi	22.46	3.46	2.40	1.05
<b>Total</b>			<b>150.51</b>	<b>23.31</b>	<b>17.47</b>	<b>5.84</b>

**Appendix – 3.10**  
(Reference Paragraph no. 3.12.2; page 61)

**Sub-component wise activities of Technical Assistance & Capacity Building for Disaster Risk Management (TA & CBDRM)**

Name of sub-component	Objectives and activities of the sub-component	Sanctioned cost (₹ in lakh)	Expenditure up to March 2018 (₹ in lakh)
<b>Risk Assessment, Modelling and Capacity Enhancement of Uttarakhand Space Application Centre (USAC)</b>	This sub-component aim to provide technical assistance to institutions to plan, set-up and implement a multi-hazard risk assessment of Uttarakhand through development of the framework and implementation of multi-hazard risk assessment models for Uttarakhand; development of a historic hazard and loss database; establishment of a technical advisory group for the multi-hazard risk assessment; acquisition and processing of high-resolution satellite data for risk assessment; development of training of trainers courses to build sustainable risk assessment capacity; development of a monitoring and evaluation framework; development of tools that will allow the optimal utilisation of risk information and increase the resilience of the communities and disaster risk management capacity of the State; and capacity enhancement of USAC.	6,000.00	1,236.83
<b>Establishment of Decision Support System (DSS)</b>	This sub-component aim to provide integrate and analyse information (baseline data on disaster damages and all recovery works) from multiple sources in an integrated geo-spatial system to display information and provide access in a user-friendly ways to track and report financial and physical progress to achievement of targets; enable citizen feedback and grievances redress mechanism for active participation of communities in the recovery and reconstruction programme; establish dedicated headlines for media channels and mobile apps for collecting feedback; improve response planning in areas such as determining evacuation routes, locating vulnerable infrastructure and vital lifelines, and estimating the relief and response supplies; and maintain an inventory of the State's disaster preparedness and response resources.	1,800.00	0.00
<b>River Morphology</b>	This sub-component aim to analyse and identify critical protective infrastructure works needed for river bank strengthening for some key rivers impacted by the disaster.	1,800.00	720.86
<b>Slope Stabilisation Studies</b>	This sub-component include learning about slope stabilisation from existing successful techniques, ongoing cutting edge work and research in this sector to introduce appropriate technology for slope stabilisation works of the State.	2,400.00	149.87
<b>Strengthening of USDMA</b>	This sub-component entail developing of institutional set up, technical enhancement of the facilities at the Disaster Management Mitigation Centre (DMMC), training programs and regular drills for the emergency operations centre staff and Disaster Management Officers at the District and State levels.	3,000.00	0.00
<b>Strengthening Hydro-meteorological network and Early Warning Systems (EWS)</b>	This sub-component aim to review existing hydro-meteorological capabilities of the State and to develop/ implement a hydro-meteorological modernisation plan for Uttarakhand to review of existing hydrological and meteorological observation network, forecasting capacity and EWS; analyse governance and institutional capacity gaps; analyse cost and benefits of upgrading the hydro-meteorological network and improving lead time for forecasting; and recommend design of modernised hydro-meteorological system to strengthen disaster preparedness and resilience. This sub-component also review existing EWS/ identify gaps and to establish a robust/ safe EWS in the State for enhanced emergency preparedness and response to make optimum use of the existing networks and facilities such as NICNET, POLNET and ISRO DMS Network.	6,000.00	44.79
<b>Strengthening Emergency Response Capacity.</b>	This sub-component aim to provide strengthening the capacity of the State's disaster response force, fire services personnel and other immediate key response agencies in responding adequately to disaster situations through better search and rescue equipment and enhanced training.	1,800.00	1,681.58
<b>Total</b>		<b>22,800.00</b>	<b>3,833.93</b>

# **Glossary of Abbreviations**

## GLOSSARY OF ABBREVIATIONS

Abbreviation	Expanded form
AAI	Airport Authority of India
ADB	Asian Development Bank
AE	Assistant Engineer
AWCs	Anganwadi Centres
AWP	Annual Working Plan
BM	Bituminous Macadam
BR	Bridle Road
BRIDCUL	Bridge Ropeway Tunnel and other Infrastructure Development Corporation of Uttarakhand Limited
BRO	Border Road Organisation
BSC	Bridge Supervision Consultancy
BT	Black Top
BTS	Base Transceiver Station/System
CAG	Comptroller and Auditor General
CAO	Chief Agriculture Officer
CBR	California Bearing Ratio
CEO	Chief Executive Officer
CSS-R	Centrally Sponsored Scheme – Reconstruction
DDMA	District Disaster Management Authority
DDMPs	Departmental Disaster Management Plans
DEOC	District Emergency Operation Centre
DFO	Divisional Forest Officer
DGCA	Director General of Civil Aviation
DHQ	District Headquarter
DM	District Magistrate
DMD	Disaster Management Department
DMMC	Disaster Mitigation and Management Centre
DMP	Disaster Management Plan
DoLR	Department of Land Resources
DoT	Department of Tourism
DPO	District Programme Officer
DPRs	Detailed Project Reports
DSC	Design and Supervision Consultancy
DSPT	Digital Satellite Phone Terminal
DSS	Decision Support System
DST	Department of Science and Technology
EAPs	Externally Aided Projects
EDD	Electricity Distribution Division
EE	Executive Engineer
En-C	Engineer-in-Chief
EWS	Early Warning System
FPW	Flood Protection Work
FRP	Fiber Reinforced Polymer/Plastic

GMVN	Garhwal Mandal Vikas Nigam
GoI	Government of India
GoU	Government of Uttarakhand
GSDP	Gross State Domestic Products
H&D	Height and Distance
HEP	Hydro Electric Project
HoD	Head of Department
HP Stone Filling	Hand Packed Stone Filling
HPC	High Powered Committee
ICDS	Integrated Child Development Scheme
IRC	Indian Road Congress
ITI	Industrial Training Institute
IWMP	Integrated Watershed Management Programme
JRDNA	Joint Rapid Damage and Needs Assessment
KMVN	Kumaon Mandal Vikas Nigam
LD	Liquidated Damage
LHS	Left Hand Side
MA	Mobilization Advance
MDR	Major District Road
MLA	Member of Legislative Assembly
MLTR	Medium and Long Term Reconstruction
MPH	Multi Purpose Hall
MR	Motor Road
MVPD	Motorised Vehicle per Day
MW	Megawatt
NABARD	National Bank for Agriculture and Rural Development
NBCC	National Buildings Construction Corporation
NCB	National Competitive Bidding
NDMA	National Disaster Management Authority
NDRF/SDRF	National/State Disaster Response Fund
NH	National Highway
NICSI	National Informatics Centre Services Incorporated
NIM	Nehru Institute of Mountaineering
ODCH	Owner Driven Constructed House
ODR	Other District Road
PA	Performance Audit
PAD	Project Appraisal Document
PAM	Project Administration Manual
PC	Premix Carpet
PCC	Profile Corrective Course
PG College	Post-Graduate College
PIA	Project Implementation Agency
PIU	Project Implementation Unit
PMGSY	Pradhan Mantri Gram Sadak Yojana
PMU	Project Management Unit

PWD	Public Works Department
R&B	Road and Bridges
SC	Soil Conservation
SDBC	Semi-Dense Bituminous concrete
SDMA	State Disaster Management Authority
SEC	State Executive Committee
SFDRR	Sendai Framework for Disaster Risk Reduction
SH	State Highway
SHPs	Small Hydro Projects
SLNA	State Level Nodal Agency
SoR	Schedule of Rates
SPA-R	Special Plan Assistance – Reconstruction
SSA	Sarva Shiksha Abhiyan
T&C	Terms and Conditions
TA&CBDRM	Technical Assistance and Capacity Building for Disaster Risk Management
TAC	Technical Advisory Committee
THDC	Tehri Hydro Development Corporation
TRH	Tourist Rest House
UCADA	Uttarakhand Civil Aviation Development Authority
UDRP	Uttarakhand Disaster Recovery Project
UEAP	Uttarakhand Emergency Assistance Project
UJS	Uttarakhand Jal Sansthan
UJVNL	Uttarakhand Jal Vidyut Nigam Limited
UPCL	Uttarakhand Power Corporation Limited
UPRNN	Uttar Pradesh Rajkiya Nirman Nigam
UREDA	Uttarakhand Renewable Energy Development Agency
USAC	Uttarakhand Space Application Centre
USDMA	Uttarakhand State Disaster Management Authority
USRIP	Uttarakhand State Road Investment Program
UTDB	Uttarakhand Tourism Development Board
VR	Village Road
WB	World Bank

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