

उत्तराखण्ड पेयजल निगम के बावत सी.ए.जी. रिपोर्ट के आधार पर तैयार की गयी वार्षिक ऑडिट रिपोर्ट

Audit Case and Name	Amount
Audit Case Air 041(2016-17)	₹16.53 crore
Audit Case Air 046(2016-17)	₹0.03 crore
Audit Case Air 049(2016-17)	₹10.71 crore
Audit Case Air 053(2016-17)	₹0.33 crore
Audit Case Air 054(2016-17)	₹6.63 crore
Audit Case Air 060(2016-17)	₹4.37 crore
Audit Case Air 062(2016-17)	₹1.49 crore
Audit Case Air 063(2016-17)	₹0.50 crore
Audit Case Air 064(2016-17)	₹18.68 crore
Audit Case Air 065(2016-17)	₹6.91 crore
Audit Case Air 067(2016-17)	₹16.05 crore
Audit Case Air 068(2016-17)	₹0.15 crore
Audit Case Air 069(2016-17)	₹4.24 crore
Audit Case Air 072(2016-17)	₹2.04 crore
Audit Case Air 095(2016-17)	₹0.88 crore
Audit Case Air 100(2016-17)	₹9.01 crore
Audit Case Air 101(2016-17)	₹3.22 crore
Audit Case Air 102(2016-17)	₹7.61 crore
Audit Case Air 112(2016-17)	₹0.86 crore
Audit Case Air 113(2016-17)	₹8.77 crore
Audit Case Air 117(2016-17)	₹8.77 crore
Audit Case Air 119(2016-17)	₹15.14 crore
Audit Case Air 121(2016-17)	₹5.86 crore
Audit Case Air 134(2016-17)	₹7.06 crore
Audit Case Air 163(2016-17)	₹36.57 Crore
TOTAL	192.41Crore

उत्तराखण्ड पेयजल निगम के बावत सी.ए.जी. रिपोर्ट के आधार पर तैयार की गयी वर्षवार ऑडिट रिपोर्ट

Audit Name and Case	Amount
Audit Case Air 008(2019-20)	₹109.30 crore
Audit Case Air 012(2019-20)	₹107.47 crore
Audit Case Air 024(2019-20)	₹30.51 crore
Audit Case Air 035(2019-20)	₹0.0033 crore
Audit Case Air 063(2019-20)	₹2.87 crore
Audit Case Air 082(2019-20)	₹10.07 crore
Audit Case Air 102 (2019-20)	₹1.10 crore
Audit Case Air 106(2019-20)	₹1.53 crore
Audit Case Air 116(2019-20)	₹0.2408 crore
Audit Case Air 117(2019-20)	₹111.53 crore
Audit Case Air 122(2019-20)	₹14.81 crore
Audit Case Air 139(2019-20)	₹1.32 crore
Audit Case Air 156(2019-20)	₹4.83 crore
Audit Case Air 159(2019-20)	₹3.64 crore
Audit Case Air 162(2019-20)	₹4.67 crore
Audit Case Air 168(2019-20)	₹19.83 crore
Audit Case Air 175(2019-20)	₹5.57 crore
Audit Case Air 181(2019-20)	₹3.26 crore
Audit Case Air 199(2019-20)	₹0.58 crore
Audit Case Air 201(2019-20)	•2.52 crore
Audit Case Air 214(2019-20)	•136.16 crore
Audit Case Air 219(2019-20)	•1.11 crore
Audit Case Air 221(2019-20)	•15.90 crore
Audit Case Air 227(2019-20)	•21.74 crore
Audit Case Air 231(2019-20)	•3.53 crore
Audit Case Air 233(2019-20)	•14.99 crore
Audit Case Air 245(2019-20)	•13.54 crore
Audit Case Air 246(2019-20)	•1.01 crore
Audit Case Air 260 (2019-20)	•6.41 crore
Audit Case Air 316 (2019-20)	•2.71 crore
Audit Case Air 322(2019-20)	•5.83 crore
Audit Case Air 333(2019-20)	•2.04 crore
Audit Case Air 335(2019-20)	•11.49 crore
TOTAL	656.05Crore

उत्तराखण्ड पेयजल निगम के बावत सी.ए.जी. रिपोर्ट के आधार पर तैयार की गयी वार्षिक ऑडिट रिपोर्ट

Audit Name and Case	Amount
Audit Case Air 023 (2020-21)	₹3.85 crore
Audit Case Air 025 (2020-21)	₹4.05 crore
Audit Case Air 026 (2020-21)	₹0.90 crore
Audit Case Air 027 (2020-21)	₹5.03 crore
Audit Case Air 028 (2020-21)	₹30.24 crore
Audit Case Air 030 (2020-21)	₹18.12 crore
Audit Case Air 032 (2020-21)	₹12.40 crore
Audit Case Air 037 (2020-21)	₹0.64 crore
Audit Case Air 039 (2020-21)	₹0.41 crore
Audit Case Air 041 (2020-21)	₹1.87 crore
Audit Case Air 046 (2020-21)	₹1.12 crore
Audit Case Air 053 (2020-21)	₹3.97 crore
Audit Case Air 063 (2020-21)	₹4.60 crore
Audit Case Air 073 (2020-21)	₹660.47 crore
Audit Case Air 076 (2020-21)	₹2.78 crore
Audit Case Air 077 (2020-21)	₹3.56 crore
Audit Case Air 079 (2020-21)	₹0.0099 crore
Audit Case Air 081 (2020-21)	₹3.06 crore
Audit Case Air 084(2020-21)	₹0.73 crore
Audit Case Air 086(2020-21)	₹21.69 crore
Audit Case Air 087(2020-21)	₹1.82 crore
Audit Case Air 090(2020-21)	₹0.03 crore
Audit Case Air 092(2020-21)	₹1.35 crore
Audit Case Air 094(2020-21)	₹1.21 crore
Audit Case Air 098(2020-21)	₹9.34 crore
Audit Case Air 100(2020-21)	₹0.54 crore
Audit Case Air 102(2020-21)	₹29.80 crore
Audit Case Air 103(2020-21)	₹0.32 crore
Audit Case Air 106 (2020-21)	₹5.99 crore
TOTAL	₹829.90 crore

उत्तराखण्ड पेयजल निगम के बावत सी.ए.जी. रिपोर्ट के आधार पर तैयार की गयी वार्षिक ऑडिट रिपोर्ट

Case name and Year	Amount Involved
Audit Case Air 019 (2021-22)	₹0.074 crore
Audit Case Air 021 (2021-22)	₹25.53 crore
Audit Case Air 030 (2021-22)	₹17.78 crore
TOTAL	₹43.38 crore

उत्तराखण्ड पेयजल निगम के बावत सी.ए.जी. रिपोर्ट के आधार पर तैयार की गयी वर्षवार ऑडिट रिपोर्ट

Case name and Year	Amount
Audit Case Air 001 (2022-23)	₹11.36 crore
Audit Case Air 006 (2022-23)	₹0.05 crore
Audit Case Air 024 (2022-23)	₹33.13 crore
Audit Case Air 028 (2022-23)	₹15.81 crore
Audit Case Air 030 (2022-23)	₹2.0961 crore
Audit Case Air 030 (2022-23)	₹34.46 crore
TOTAL	₹96.91 crore

उत्तराखण्ड पेयजल निगम के बावत सी.ए.जी. रिपोर्ट के आधार पर तैयार की गयी वर्षवार ऑडिट रिपोर्ट

Case name and Year	Amount Involved
Audit Case Air 001 (2023-24)	₹0.54 crore
Audit Case Air 003(2023-24)	₹19.15 crore
Audit Case Air 004(2023-24)	₹5.27 crore
Audit Case Air 005(2023-24)	₹209.70 crore
Audit Case Air 008(2023-24)	₹9.47 crore
Audit Case Air 011(2023-24)	₹5.12 crore
Audit Case Air 012(2023-24)	₹5.87 crore
Audit Case Air 023(2023-24)	₹11.82 crore
Audit Case Air 025(2023-24)	₹7.86 crore
Audit Case Air 031(2023-24)	₹24.41 crore
Audit Case Air 032(2023-24)	₹0.72 crore
Audit Case Air 033(2023-24)	₹1.157 crore
Audit Case Air 034(2023-24)	₹172.50 crore
Audit Case Air 035(2023-24)	₹8.715 crore
Audit Case Air 036(2023-24)	₹46.69 crore
Audit Case Air 037(2023-24)	₹268.76 crore
Audit Case Air CAG Report June(2023-24)	₹5.46 crore
TOTAL	₹803.21 crore

उत्तराखण्ड पेयजल निगम के बावत सी.ए.जी. रिपोर्ट के आधार पर तैयार की गयी वार्षिक ऑडिट रिपोर्ट

Name	Amount
Audit Case RTI dated 3-5-2025(2024-25)	₹3.08 crore
Audit Case Air 007(2024-25)	₹9.17 crore
Audit Case Air 014(2024-25)	₹3.71 crore
Audit Case Air 016(2024-25)	₹3.97 crore
Audit Case Air 019(2024-25)	₹7.38 lakh
Audit Case Air 024(2024-25)	₹2.10 crore
Audit Case Air 025(2024-25)	₹4.12 crore
Audit Case Air 028(2024-25)	₹12.19 crore
TOTAL	₹38.41 crore

सेवा में,
माननीय मुख्यमंत्री महोदय,
उत्तराखण्ड शासन,
देहरादून (उत्तराखण्ड)

विषय: उत्तराखण्ड पेयजल निगम द्वारा निर्माण कार्यों में अनियमितताओं, गैर-कानूनी धन उपार्जन तथा राज्य निधि को 2660.27 करोड़ रुपये की हानि पहुँचाए जाने संबंधी सीएजी रिपोर्ट के आधार पर उच्च-स्तरीय जांच कराने के संबंध में।

महोदय,

सविनय निवेदन है कि प्रार्थी यह अवगत कराना चाहता है कि उत्तराखण्ड पेयजल निगम राज्य में संचालित विभिन्न निर्माण एवं विकास कार्यों का पर्यवेक्षण, लेखा-जोखा, निविदा प्रकाशन, कार्य आदेश निर्गत करना तथा शासनादेशों के अनुरूप कार्यों की गुणवत्ता एवं वित्तीय अनुशासन सुनिश्चित करने हेतु बाध्य है।

महोदय, यह गम्भीर तथ्य संज्ञान में आया है कि पेयजल निगम द्वारा वर्ष 2017-18 एवं 2018-19 में कराए गए कार्यों का नियमानुसार CAG ऑडिट नहीं कराया गया, जिससे यह आशंका प्रबल होती है कि इन वर्षों में बड़े पैमाने पर अनियमितताएँ, वित्तीय अनाधिकृत व्यय तथा भ्रष्टाचार किए गए होंगे।

प्रार्थी द्वारा सूचना का अधिकार अधिनियम, 2005 के अंतर्गत पेयजल निगम से विभिन्न वर्षों की CAG रिपोर्टों की प्रतिलिपियाँ प्राप्त की गईं। अवलोकन करने पर निम्न विवरण प्राप्त हुआ:

- वर्ष 2016-17 में अनियमितताएँ: ₹192.41 करोड़
- वर्ष 2019-20 में अनियमितताएँ: ₹656.05 करोड़
- वर्ष 2020-21 में अनियमितताएँ: ₹829.90 करोड़
- वर्ष 2021-22 में अनियमितताएँ: ₹43.38 करोड़
- वर्ष 2022-23 में अनियमितताएँ: ₹96.91 करोड़
- वर्ष 2023-24 में अनियमितताएँ: ₹803.00 करोड़
- वर्ष 2024-25 (मई माह तक): ₹38.41 करोड़

कुल अनियमित राशि—₹2660.27 करोड़ (सीएजी रिपोर्ट के अनुसार)

महोदय, इन रिपोर्टों से यह स्पष्ट होता है कि:

1. ठेकेदारों द्वारा GST की राशि का गबन किया गया, जिसकी वसूली नहीं की गई, एवं श्रोत पर आयकर की कटौती नहीं की गयी।
2. विभाग द्वारा ठेकेदारों पर कोई पेनल्टी नहीं लगाई गई, न ही देय ब्याज वसूल किया गया।
3. निर्माण कार्यों हेतु अवैध रूप से रॉयल्टी की धनराशि वसूल नहीं की गई।
4. ठेकेदारों को बिना बैंक गारंटी के भारी मात्रा में अग्रिम भुगतान कर दिया गया, जिसकी वसूली आज तक नहीं हुई।
5. शासनादेशों की घोर अवहेलना करते हुए कार्य करवाए गए तथा कार्य की गुणवत्ता अत्यंत निम्न स्तर की पाई गई।
6. समय पर कार्य पूरे नहीं किए गए, किंतु भुगतान कर दिया गया।
7. इन अनियमितताओं से ऐसा प्रतीत होता है कि विभागीय अधिकारियों/कर्मचारियों द्वारा स्वयं को आर्थिक लाभ पहुँचाने हेतु धनशोधन की गतिविधियाँ भी की गई होंगी।
8. CAG रिपोर्ट समय पर विधानसभा में प्रस्तुत नहीं की गई, न ही उस पर किसी प्रकार की समीक्षा/चर्चा कराई गई।

उपरोक्त सभी तथ्यों से यह प्रतीत होता है कि पेयजल निगम में वर्ष 2016 से 2025 के मध्य भारी वित्तीय भ्रष्टाचार, कदाचार एवं राज्य निधि का दुरुपयोग व्यवस्थित रूप से किया गया है, जिससे राज्य को कुल ₹2660.27 करोड़ का भारी नुकसान हुआ है।

अतः महोदय से विनम्र प्रार्थना है कि उत्तराखण्ड पेयजल निगम के वर्ष 2016-17 से 2024-25 तक के समस्त CAG ऑडिट निष्कर्षों के आधार पर एक उच्च-स्तरीय विशेष जांच समिति / SIT / विजिलेंस / CBI जांच तत्काल गठित करने का कष्ट करें एवं दोषी अधिकारियों, ठेकेदारों एवं संबंधित व्यक्तियों के विरुद्ध कठोर दंडात्मक एवं विधिक कार्रवाई सुनिश्चित की जाए। राज्य को हुई आर्थिक क्षति की रिकवरी हेतु उचित आदेश पारित करने का कष्ट करें। प्रार्थी आपके न्यायोचित हस्तक्षेप की अपेक्षा करता है।

दिनांक: 21-11-2025

स्थान: देहरादून

प्रार्थी 

विकेश सिंह नेगी
एडवोकेट

चेंबर न० 1 ए सिविल कोर्ट
कंपाउंड, निकट शहीद स्मारक,
देहरादून
मो० 9758222922

प्रतिलिपि:

- 1-मा० प्रधानमन्त्री, भारत सरकार
- 2-वित्त सचिव, उत्तराखण्ड सरकार
- 3-अध्यक्ष, विधान सभा, उत्तराखण्ड
- 4-आयुक्त, जी.एस.टी. लक्ष्मी रोड, देहरादून

Name	Audit Case Air 163(2016-17)			
Observations	PARTICULAR	AMOUNT	REASON	
Point- 1	Wastage of ₹323.09 Lakh Expenditure on Construction of Water Supply Schemes	₹323.09 Lakh	Wrong pipeline alignment and slip zone source made water supply impossible. Technical sanction was given before financial sanction, violating rules. No geological survey or proper inspection was conducted. Resulted in wasteful expenditure and deprived population of water supply benefits.	
Point- 2	Avoidable Expenditure of ₹53.51 Lakh Resulting from Recovery of Percentage Charge (Centage) Contrary to Government Order Provisions	₹53.51 Lakh	Despite Government Order stating no percentage charge was payable on sanctioned cost, 12.5% centage amounting to ₹53.51 Lakh was irregularly recovered from the water supply schemes, violating sanction terms.	
Point- 3	Revenue Loss of ₹2.67 Lakh Due to Non-Recovery of Royalty	₹2.67 Lakh	Royalty on stone, sand, and soil used in construction was not recovered based on revised rates, resulting in undue benefit to contractors and revenue loss to government.	
Point- 4	Non-Completion of Final Accounting for Completed Water Supply Schemes Worth ₹32.26 Crore	₹32.26 Crore	Final accounting for 188 completed water supply schemes amounting to ₹32.26 Crore was not done even after completion, making the actual status and utility of schemes doubtful.	
Point- 5	Irregular expenditure on maintenance/upkeep due to non-transfer of schemes on time	₹25.57 Lakh	Two water supply schemes (Badeth Gram Group W/S ₹20.57 Lakh and Saloo Visthapan W/S ₹5.00 Lakh) were not handed over to Jal Sansthan immediately. Interim repairs were carried out by the branch office. This violated the rules, causing irregular expenditure.	
Point- 6	Non-deposit of earned interest into Treasury	₹13.20 Lakh	Interest earned from bank accounts of water supply schemes was not deposited into the Treasury as per Government Order dated 30.04.2003. The Executive Engineer kept the funds in bank accounts, which is not acceptable.	
Point- 7	Non-adjustment of advance fund	₹12.12 Lakh	Out of ₹36.27 Lakh advanced to Mashalgaon and Thadung Gram Panchayats, only ₹24.14 Lakh was adjusted. ₹12.12 Lakh remained unadjusted since 12/2015, despite program completion, violating rules on timely recovery.	
Point- 8	Non-deposit of unclaimed amount of Rs. 1.22 lakh into revenue	₹1.22 lakh	Unclaimed amounts of ₹1.22 lakh, lying unadjusted for 4-9 years in Construction Branch accounts, were not deposited into revenue as required under Financial Handbook, Section VI, Para-622, resulting in non-compliance and potential revenue loss.	
	Total	₹36.57 Crore	Master table sheet 'IA1	

Name	Audit Case AIR 068(2016-17)		
Observations	PARTICULAR	AMOUNT	REASON
Point 1	Blocking of ₹15.37 Lakh in Bank Account as Interest Earned on Government Funds, in Violation of Financial Rules	₹15.37 lakh	Interest of ₹15.37 lakh earned on scheme funds during 2014-17 was retained in the bank instead of being deposited into the State Treasury under Head 0049-Interest Receipts, violating Government Order No. 99/XXVIII(14)/2009 dated 03.09.2009. Funds remained blocked for over two years.
Total		₹15.37 lakh	Master table sheet 'B15

Name	Audit Case Air-106 (2020-21)			
Observations	PARTICULAR	AMOUNT	REASON	
Point-1	Conferring a benefit of ₹84.58 Lakh to the contractor by not deducting retention money, interest due on mobilization advance, and labour cess from payments made to the contractor	₹84.58 lakh	Payments of ₹84.58 lakh were made without deducting retention money, interest on mobilization advance, and labour cess. Violates GCC Clauses 48, 51, and Special Conditions regarding statutory deductions. Department exposed to financial loss due to non-recovery of dues.	
Point-2	Scheme Sanctioned for ₹ 388.34 lakh Remaining Incomplete Even After Approximately 4 Years of Sanction and Failure to Insure the Work	₹388.34 lakh	Effluent disposal scheme remained incomplete for ~4 years after sanction due to poor planning and site disputes. Violates Financial Handbook Part VI, Para 378. Full benefit of ₹ 388.34 lakh expenditure not realised; work also remained uninsured.	
Point-2	Loss of Revenue amounting to ₹95.070	₹0.95 lakh	25% Trust Fund not deducted from contractor royalty of ₹3.80 lakh as per Uttarakhand DMF Rules 2017. Contravenes Para 10 the Rules. State incurred revenue loss of ₹0.95 lakh; contractors received undue benefit.	
Point-4	Underpayment of ₹ 2,00,876/- by the Employer to the Employees working under the Contributory Pension Scheme (NPS)	₹2.01 lakh	Employer paid only 10% contribution instead of prescribed 14% under NPS from April 2019. Violates Government Order No. 169/42/XXVIII(10)/2019. Employees received ₹2.01 lakh less, confirming audit objection.	
Point-5	Pending Recovery of ₹123.38 lakh due to Departmental Apathy	₹123.38 lakh	Advance of ₹123.38 lakh to contractors remained unadjusted since 2016. Contravenes basic financial prudence and monitoring norms. Indicates departmental apathy and lack of follow-up on recovery.	
Total		₹5.99 crore	Master table sheet 1B31	

Name	Audit Case Air-001 (2022-23)		
Observations	PARTICULAR	AMOUNT	REASON
Para 1 Observation 1.	1. Non- forfeiture of Performance Security and Non-Imposition of Liquidated Damages 2. Avoidable Loss Due to Absence of Insurance	₹44.93 lakh ₹8.20 lakh	Contractor deposited only ₹9.20 lakh out of required ₹44.93 lakh; the deposit expired in Nov 2020 and was not renewed. Department neither recovered the balance nor enforced forfeiture, violating GCC Clause 52 and procurement rules Despite mandatory Insurance clause (GCC Clause 13), department failed to ensure coverage or deduct premium cost. Damage from Oct 2021 natural disaster remained uninsured, leading to loss of ₹8.20 lakh.
Para 2 Observation 1.	Non-remittance of ₹38.76 lakh in Interest Earned on Scheme Funds	₹38.76 lakh	Interest earned on scheme funds (District Plan, State Plan, Deposit Works) during 2019-22 was not deposited under Treasury head 0049-04-800-12 as mandated by GOUK Order dated 03.09.2009. Unit retained the amount in violation of financial rules.
Para 2 Observation 2.	Non-recovery of interest on advances given to contractors without bank guarantees and non-maintenance of advance register	₹8.28 lakh	Advances were given without obtaining bank guarantees and no interest was recovered as mandated by Uttrakhand Acquisition Rules and GCC. Department also failed to maintain an advance register.
Para 2 Observation 3.	1. Interest-free Advance Payment to Contractor in Violation of Procurement Rules 2. DPR Included Duplicate and Inflated Provisions Not Reflected in Actual Execution	₹42.42 lakh ₹1.95 crore	₹42.42 lakh was paid as advance to the contractor without demand and in violation of Clause 53 of Uttrakhand Procurement Rules, 2017. No interest was charged, resulting in undue financial benefit. DPR (Detailed Project Report) included ₹1.95 crore for road cutting, but only ₹23.82 lakh was paid to PWD. DPR also had duplicated electrical connection charges, indicating it was not based on actual requirements.
	3. Low Utilisation of Sanctioned Funds Despite Fund Availability	₹4 crore	Against ₹4 crore received, only ₹90.54 lakh was spent on civil works as of May 2022. Physical progress was only 30%, pointing to poor fund utilisation and delayed execution.
Para 2 Observation 4.	1. Advance Given Without Bank Guarantee or Interest in Majheda-Byasi & Dhar-Khairni Schemes 2. Use of Blacklisted Contractor Without Completion of Inquiry	Not specified ₹398.56 lakh (Contract Value)	Contractors received advance payments without furnishing bank guarantees or paying interest, violating Clause 51 of the contract and causing undue financial benefit. Exact amount not recorded in audit. Work awarded to a contractor previously blacklisted by Jal Nigam HQ. Despite High Court stay, no departmental inquiry report was furnished, leading to risk-prone vendor selection and potential financial exposure.
	Total	₹11.36 crore	Main Summary Monetary/1A1

Name	AUDIT CASE 001 (2023-24)	AMOUNT	REASON
Observations	PARTICULAR		
OBS-679761	Non-refund of interest earned on deposit works to the client departments	₹ 2,544,753	Interest amount by clients departments was not refunded to the concerned departments
OBS-679981	Irregularities in the construction work of transit hostels for 12 doctors in the district hospital of Champawat district	₹ 1,500,000 ₹ 600,000 ₹ 17,818	Diversion of Funds without approval from a competent authority Corporation unauthorizedly made an advance payment to the contractor, on the pretext of a fund shortage. Non-recovery of material testing cost from contractor
OBS-679797	Non-deposit of Amount deducted towards royalty, District Mineral Fund contribution, and other charges	₹ 230,123	Royalty, District Mineral Trust contribution, and other charges deducted from contractors' bills were not deposited in treasury accounts. Extraction permits were also not obtained.
OBS-679762	Diversion of Funds	₹ 177,590	Payment for police outpost work at Kakraili Gate, Tanakpur was wrongly made from funds meant for a multi-storey parking project, violating norms
OBS-679834	Non-recovery of Additional Performance Security	₹ 177,286	As per contract, Additional Performance Security of ₹4,22,686 was required but contractor deposited only ₹2,45,400. The remaining ₹1,77,286 was neither recovered nor followed up by the Corporation
OBS-679795	Non-deduction of GST (TDS) on advance payments	₹ 152,000	GST TDS of 2% was not deducted on advance payments made for construction works, in violation of GST provisions;his delayed government revenue by 1-6 months, violating GST provisions.
OBS-679840	Irregularities in construction of Police Station Tamli – Diversion of funds	₹ 48,059	Funds from other projects (Transit Hostel & DIET Building) were diverted to Police Station Tamli without approval, violating Working Manual provisions.
Total		₹ 5,447,629	Main Summary Monetary/184

Name	Audit Case Air 007(2024-25)		
Observations	PARTICULAR	AMOUNT	REASON
Point- 1	Work Remaining Stalled for More Than Two Years – Stadium at Bhiladu, Mussoorie	₹28.22 lakh	Agreement executed without obtaining mandatory forest clearance under Forest (Conservation) Act, 1980. Work stalled after part execution; funds blocked without output. Violation of approval and planning norms.
Point- 2	Work completion delayed by two years after an expenditure of ₹16.69 lakh, and non-compliance with the fundamental principles of procurement in work execution.	₹20.86 lakh	₹16.69 lakh spent on earth filling and leveling work delayed by two years due to contractor's non-completion. Uttarakhand Procurement Rules, 2017 violated by splitting work without quotations and not taking penal action. Additional ₹4.17 lakh over contract amount incurred due to delay and irregular execution.
Point- 3	Work incomplete even after an expenditure of ₹39.59 lakh due to the commencement of construction without ensuring land availability.	₹39.59 lakh	Construction commenced without ensuring land availability, only partial work completed. Financial progress limited to 20% even after lapse of completion period. Inefficient planning led to wasteful expenditure of ₹39.59 lakh.
Point- 4	Incomplete & Irregular Execution – Indoor Stadium at Parade Ground, Dehradun.	₹828.00 lakh	Work initiated in 2016 without technical sanction; major design change increased cost by 114%. Work incomplete despite expenditure of ₹828.00 lakh. Indicates serious lapses in planning and supervision.
Total		₹9.17 crore	Main Summary Monetary/185