



सत्यमेव जयते

**Report of the
Comptroller and Auditor General of India
on
General, Social and Economic (Non-PSUs) Sectors
for the year ended March 2013**

The Report has been laid on the table of the State Legislature on 25-07-2014



Government of Chhattisgarh
Report No. 1 of the year 2014

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Preface

1. This Report is prepared for submission to the Governor of the State of Chhattisgarh under Article 151 of the Constitution of India.
2. The audit of expenditure by the Departments of the State Government is conducted under Section 13 of the Comptroller and Auditor General's (Duties, Powers and Conditions of service) Act, 1971.
3. This Report presents the results of audit of expenditure of the Government of Chhattisgarh.
4. The cases mentioned in this Report are those, which came to notice in the course of test audit during the year 2012-13 as well as those, which came to notice in earlier years, but could not be dealt with in the previous Reports; matters relating to the period subsequent to 2012-13 have also been included, wherever necessary.
5. The audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.

OVERVIEW

This Report comprises of three Chapters: the first Chapter contains the financial profile of the State, planning and conduct of audit and follow-up on Audit Reports, Chapter 2 of this Report deals with the findings of five Performance Audit reviews and four long paragraphs and Chapter 3 deals with compliance audit in the various departments. The audit findings included in Performance Audits and Compliance audit paragraphs in this report have total money value of ₹ 460.99 crore.

The audit has been conducted in accordance with the Auditing Standards prescribed for the Indian Audit and Accounts Department. Audit samples have been drawn based on statistical sampling as well as risk based judgemental sampling. The specific audit methodology adopted has been mentioned in each Performance Audit. The audit conclusions have been drawn and recommendations have been made taking into consideration the views of the Government. A summary of main audit findings is presented in this overview.

1 Performance Audit of programmes/activities/departments

(i) *Rashtriya Krishi Vikas Yojana*

Rashtriya Krishi Vikas Yojana (RKVY) was launched to incentivise states to draw up plans for their agriculture sector more comprehensively so as to achieve four *per cent* annual growth rate in agricultural sector during the XIth Five year Plan (2007-2012) by ensuring a holistic development of Agriculture and allied sectors. Although the State was able to achieve more than six per cent annual growth rate in the Agriculture sector during the period, there was delay in preparation and submission of District Agriculture Plans and State Agriculture Plan. Lack of planning in implementation of the projects was observed as many projects were not included in the State Agriculture Plan. There was delay in release of funds to implementing agencies and funds were not utilised efficiently resulting in non-release of subsequent funds from Government of India. There were instances of non-completion of construction works and under-utilisation of created infrastructure. Monitoring of the scheme activities was ineffective, frequency of State Level Sanctioning Committee meetings was very less and committee required to be constituted as per Scheme guidelines to review the implementation of RKVY was not constituted.

(Paragraph 2.1)

(ii) *Indira Awas Yojana*

The Performance Audit of *Indira Awas Yojana* (IAY) was carried out to examine the implementation of the scheme in the backdrop of its objectives to provide housing for rural BPL homeless population and facilitate them to have a complete functional dwelling unit with basic needs. Although the targets of IAY during the period of Performance audit was almost fully achieved by the

Department, there was lack of monitoring at the *Janpad Panchayat* level in the selection of beneficiaries by the *Gram Sabhas* leading to improper preparation of IAY waitlist. The IAY funds were not kept in separate bank accounts in JPs and the interest accumulated on IAY funds in *Zilla Panchayats* was not being utilised. There was delay in release of State share and also there was instances of inadmissible expenditure and diversion of funds. There was lack of convergence of IAY with other schemes. The monitoring and evaluation needed further strengthening.

(Paragraph 2.2)

(iii) Review of the creation of infrastructure for National e-Governance Plan and delivery of services to common citizens through Common Service Centers.

The National e-Governance Plan (NeGP) envisaged three pillar model for delivery of “web-enabled anytime, anywhere access” information and services in rural areas. Government of Chhattisgarh (GoCG) had identified 10 key services for providing Government to Citizen (G2C) services. The Performance Audit of NeGP was carried out to examine the creation of Information Technology (IT) and services delivery infrastructure by the State which is essential for effective and cost efficient functioning of e-Governance. Audit observed that establishment of pre-requisites like IT core infrastructure remained unaccomplished and the project could not be made operational. State Wide Area Network could not be utilised optimally in the absence of availability of G2C Services and incomplete rollout of Common Service Centers (CSCs) in rural areas. Interconnectivity between various departments for information sharing and service delivery also could not be achieved. There was lack of monitoring by High Level Committee. Overall, the objectives envisaged in the NeGP guidelines could not be achieved

(Paragraph 2.3)

(iv) Development of roads under Central Road Fund (CRF) and Minimum Needs Programme (MNP)

The Performance Audit of Central Road Fund (CRF) and Minimum Needs Programme (MNP) was carried out to examine whether selection of roads, planning, fund management and execution of projects was carried out economically, efficiently and effectively. Audit observed that due to inadequate planning and non prioritisation of road, there was overlapping of sanctions. The Public Works Department (PWD) failed to make detailed survey and investigation before execution of road works which led to significant variations in quantities and delay in completion of the works. Execution of road works without availability of required land and forest clearance delayed the works and increased the cost of the works. Failure of the PWD to adhere to the Government’s instructions and contractual conditions led to unauthorised diversion of MNP funds, non recovery of penalty, payment of inadmissible price escalation, irregular execution of works, superfluous expenditure, excess payment etc.

(Paragraph 2.4)

(v) Functioning of Sports and Youth Welfare Department.

The Sports and Youth Welfare Department is responsible for promoting and conducting sports activities in the State. Audit of the Department was conducted to examine the economy, efficiency and effectiveness of significant activities. Audit observed deficiencies in planning such as non adherence to Sports Policy 2001, preparation of incomplete Detailed Project Report (DPR) for implementation of *Panchayat Yuva Krida aur Khel Abhiyan* (PYKKA) etc. There were irregularities such as non-utilisation of funds, irregular purchases, non-appointment of required number of *Kridashree*, shortfall in coverage of village and block panchayat etc., in implementation of PYKKA. For hosting the 37th National Games in 2017, no concrete steps had been initiated by the State Government for creation of necessary infrastructure during the last three and half years. There were irregularities such as excess expenditure on escalation due to change in design and scope of work, undue aid to contractor on mobilisation advance, etc. Shortage of manpower at various levels resulted in ineffective implementation and monitoring of the activities.

(Paragraph 2.5)

(vi) Upgradation of Industrial Training Institutes through Public Private Partnership

Technical Education contributes substantially to the socio-economic development of the State and the Country as a whole. With the objective to augment the skilled work force through upgradation of existing trade and commencement of new trades in Industrial Training Institutes (ITIs) under Public-Private Partnership mode, Government of India decided (October 2007) to upgrade the ITI into Centers for Excellence. Out of 118 ITIs in Chhattisgarh, 42 ITIs were selected for upgradation. Audit observed that the infrastructure required for upgradation and commencement of the new trade were not developed and affiliation could not be obtained. There were instances of blockage of funds, shortfalls in infrastructure and absence of regular faculties. No steps were taken by the IMCs for revenue generation. The internal control was weak, monitoring was improper and there was absence of regular meeting by State Implementation Cell.

(Paragraph 2.6)

(vii) Provision of minimum basic infrastructure and other facilities at Pre-Matric Tribal Hostels and Ashrams

With an aim to bring the Scheduled Tribes and Schedule Caste children to schools from remote areas and to continue their studies, State Government formulated the Hostel and Ashram Rules 2010. Audit reviewed the implementation of the Rules to examine the adequacy of the basic infrastructure, proper security arrangements and other facilities at Hostels and Ashrams. The Hostels and Ashrams were running in private and rented building without having basic facilities like bath room, toilet, over head tanks, boundary wall, electricity, and alternative power. In the test checked districts, fortnightly health checkups could not be provided to 39 *per cent* students,

Computer training was not imparted to any of the students during last two years and special coaching on difficult subjects was not imparted to all hostellers except students of class 8th and 10th. Food stuff register in support of proper utilisation of stipend money were not maintained. Security arrangement for hostellers were not made and women police guards for girls hostels were not deployed. The maintenance of records like visitors register, complaints register etc. was very poor.

(Paragraph 2.7)

(viii) Non-disbursement of compensation to the family members of victims

The Jail Department is responsible for creation of a general fund to be kept in Personal Deposit Account (PD account) in each district to deposit 50 *per cent* of wages earned by convicted prisoners for disbursement to the victims or dependent family members of the victims. We noticed that fund amounting to ₹ 4.64 crore had accumulated in the PD account mainly due to non-identification of victims, refusal to accept the compensation by the victims, death, migration and wrong address of the victims resulting in non achievement of the very objective of fund to provide compensation to the victims. Instances of non-reconciliation of account and parking of funds outside the PD Account were also noticed. Further, non-holding of quarterly meeting of the Committee resulted in the failure of the department to monitor distribution of compensation to the victims or dependent family members of the victims.

(Paragraph 2.8)

(ix) Working of Tourism Motels

The Chhattisgarh Tourism Board (CTB) was responsible for development of the basic tourism facility and to increase tourist inflow in Chhattisgarh. Despite lapse of more than eight years, the CTB had completed only 16 out of 18 motels as of November 2013. Audit observed that inadequate planning at initial stages and subsequent changes in scope of work at post tender stage led to delay, cost overrun and non-completion of the motels. Failure of the CTB to prepare a comprehensive plan for operation of these motels led to delay in invitation of tender, non-handing over the motels even after tender and idling of motels besides loss of revenue.

(Paragraph 2.9)

2 Significant observations of Compliance Audit

Audit observed significant deficiencies in critical areas, which impact the effectiveness of the State Government. Some important findings arising out of compliance audit (nine paragraphs) are featured in the Report. The major observations relate to non-compliance with rules and regulations, audit against propriety and cases of expenditure without adequate justification and failure of

oversight/governance amounting to ₹ 8.59 crore. Some of them are mentioned below:

Excess payment of ₹ 67.74 lakh was made to the contractor due to adoption of incorrect price indices for computation of price adjustment.

(Paragraph 3.1.1)

There were instances of excess payment and undue aid in construction of Haldimunda Diversion Scheme.

(Paragraph 3.2.1)

Non rectification of damaged work at the cost of contractor resulted in wasteful expenditure of ₹ 1.12 crore.

(Paragraph 3.3.2)

Failure of the Department to develop infrastructure for laboratory and to develop skilled manpower to operationalise the DNA testing laboratory immediately after procurement of machinery and equipment led to idle investment of ₹ 1.48 crore for more than three years.

(Paragraph 3.3.3)

Issue of work order without ensuring the availability of unencumbered land resulting in non-completion of work and wasteful expenditure of ₹ 92.08 lakh besides non-fulfilment of the objective of creating irrigation potential.

(Paragraph 3.3.5)

Non-procurement of cold cabinet for the chilling unit resulted in idle infrastructure valuing ₹ 63 lakh for two to three years besides non-achievement of objective of the scheme to maintain cold chain

(Paragraph 3.3.6)

CHAPTER 1

INTRODUCTION

1.1 Budget profile

There are 48 departments and 30 autonomous bodies in the State. The position of actual expenditure by the State Government during 2008-13 is given in Table 1.1.

Table 1.1: Statement showing position of actual expenditure

(₹ in crore)

Particulars	2008-09	2009-10	2010-11	2011-12	2012-13
	Actuals	Actuals	Actuals	Actuals	Actuals
Revenue expenditure					
General Services	3599	4350	5247	5904	6649
Social services	6153	8024	8310	10477	11456
Economic services	3524	4423	5091	5560	8012
Grant-in-aid & contributions	519	468	707	687	854
Total (1)	13795	17265	19355	22628	26971
Capital expenditure					
Capital outlay	2940	2745	2952	4056	4919
Loans and Advances disbursed	491	897	567	1269	1889
Repayment of Public Debt	489	652	691	853	1039
Contingency Fund	1	-	-	-	-
Public Accounts disbursements	19585	23879	26896	32940	38527
Closing Cash balance	2059.67	1569.66	2712.22	2700.86	2116.94
Total (2)	25565.67	29742.66	33818.22	41818.86	48490.94
Grand Total (1+2)	39360.67	47007.66	53173.22	64446.86	75461.94

(Source: Annual Financial Statements and Explanatory Memorandum of the State Budget.)

1.2 Application of resources of the State Government

Total expenditure¹ of ₹ 1,22,739 crore was incurred by the State Government during 2008-13. The total expenditure of the State increased from ₹ 17,226 crore to ₹ 33,779 crore during 2008-13, the revenue expenditure of the State Government increased by 95.51 *per cent* from ₹ 13,795 crore in 2008-09 to ₹ 26,971 crore in 2012-13. Non-Plan revenue expenditure increased by 73.56 *per cent* from ₹ 8,373 crore to ₹ 14,532 crore and capital expenditure increased by 67.31 *per cent* from ₹ 2,940 crore to ₹ 4,919 crore during the period 2008-13.

The revenue expenditure constituted 79.85 to 84.62 *per cent* of the total expenditure during the years 2008-13 and capital expenditure 12.91 to 17.07 *per cent*. During this period, total expenditure increased at an annual average rate of 18.46 *per cent*, whereas revenue receipts grew at an annual average growth rate of 17.31 *per cent*.

¹ Total expenditure includes revenue expenditure, capital expenditure and loans and advances.

1.3 Persistent savings

In 12 cases, there were persistent savings of more than ₹10 crore in each grant during the last five years as per the details given in **Table-1.2**.

Table-1.2 List of grants with persistent savings during 2008-13

(₹ in crore)

Sl. No	Grant No.	Name of the Grant	Amount of Savings					Total Provision	As a Percentage of savings of 2012-13
			2008-09	2009-10	2010-11	2011-12	2012-13		
Revenue Voted									
1	10	Forest	44.11	23.62	34.10	12.01	73.40	671.56	11
2	20	Public Health Engineering	21.92	16.82	18.10	13.16	30.78	299.88	10
3	41	Tribal Areas Sub-Plan	258.32	212.90	295.37	78.74	629.07	3693.37	17
4	44	Higher Education	38.12	100.21	34.35	139.25	146.54	434.52	34
5	55	Expenditure pertaining to Women and Child Welfare	29.82	151.19	165.61	42.91	156.44	739.30	21
6	64	Special Component Plan for Scheduled Castes	80.44	60.64	117.25	37.19	284.43	1211.07	23
7	79	Expenditure pertaining to Medical Education Department	82.07	39.77	48.81	60.89	56.11	258.74	22
Sl. No.	Grant No.	Name of the Grant	Amount of Savings					Total Provision	As a Percentage of savings of 2012-13
			2008-09	2009-10	2010-11	2011-12	2012-13		
Capital Voted									
8	24	Public Works-Roads and Bridges	135.42	124.04	40.93	246.36	73.63	845.80	9
9	41	Tribal Area Sub-Plan	116.26	117.83	33.22	30.98	734.34	1,937.09	38
10	42	Public works relating to Tribal Area Sub-Plan-Roads and Bridges	139.91	133.50	115.70	232.71	234.80	459.90	51
11	67	Public Works-Buildings	53.31	52.14	57.55	263.62	149.14	347.78	43
12	68	Public Works relating to Tribal Area Sub-Plan-Buildings	75.45	73.92	38.92	57.10	74.24	182.38	41

(Source: Appropriation Accounts of respective years)

1.4 Funds transferred directly to the State implementing agencies

During 2012-13, GoI directly transferred ₹ 4,497.58 crore to various State implementing agencies without routing through the State budget. There is no single agency in the State to monitor the funds directly transferred by the GoI to the implementing agencies and no data readily available as to how much money has actually been spent in a particular year on major flagship schemes and other important schemes which are being implemented by the State implementing agencies and funded directly by the GoI. Details have been given in para 1.2.2 (page 9-10) of Report of the Comptroller and Auditor General of India on State Finances for the year ended 31 March 2013, Government of Chhattisgarh.

1.5 Grants-in-Aid from Government of India

The Grant-in-Aid received from the GoI during the years 2008-09 to 2012-13 have been given in **Table 1.3**.

Table 1.3-Grants-in-Aid from GoI

(₹ in crore)

Particulars	2008-09	2009-10	2010-11	2011-12	2012-13
Non-Plan Grants	662.19	1,482.20	1,397.45	1,545.07	1,227.29
Grants for State Plan Schemes	1,030.72	1,429.42	2,169.91	1,930.51	2,112.69
Grants for Central Plan Schemes	56.62	71.84	47.95	61.75	107.28
Grants for Centrally Sponsored Schemes	859.38	623.28	838.58	1,238.88	1,263.07
Total	2,608.91	3,606.74	4,453.89	4,776.21	4,710.33
Percentage increase over previous year	18.32	38.25	23.49	7.24	(-) 1.38
Total grants as a percentage of Revenue Receipts	16.66	19.87	19.60	18.46	15.93

(Source: Finance Accounts of the respective years)

1.6 Planning and conduct of audit

The audit process commences with the assessment of risk of various Government departments/ organisations/ autonomous bodies and schemes/ projects etc., based on criticality/complexity of activities, level of delegated financial powers, internal controls, concerns of stakeholders and previous audit findings. Based on this risk assessment, the frequency and extent of audit are decided and an Annual Audit Plan is formulated.

After completion of audit, Inspection Report containing audit findings is issued to the head of the office with request to furnish replies within one month. Whenever replies are received, audit findings are either settled/ or further action for compliance is advised. The important audit observations pointed out in these Inspection Reports are processed for inclusion in the Audit Reports of the Comptroller and Auditor General of India, which are submitted to the Governor of Chhattisgarh under Article 151 of the Constitution of India.

During 2012-13, compliance audit of 309 drawing and disbursing officers of the State and one autonomous body was conducted by the office of the Accountant General (Audit), Chhattisgarh. Besides, five Performance Audits were also conducted.

1.7 Lack of responsiveness of Government to Inspection Reports

The Accountant General (Audit), Chhattisgarh conducts periodical inspection of Government Departments by test-check of transactions and verify the maintenance of important accounting and other records as per the prescribed rules and procedures. These inspections are followed by issue of Audit

Inspection Reports (IRs). When important irregularities, etc., detected during audit inspection are not settled on the spot, these IRs are issued to the heads of offices inspected, with a copy to the next higher authorities.

The heads of offices and next higher authorities are required to report their compliance to the AG (Audit) within four weeks of receipt of IRs.

Based on the results of test audit, the outstanding Inspections Reports /Paragraphs as on 31st March 2013 are given in **Table-1.4**.

Table-1.4: Outstanding Inspection Reports/Paragraphs

Sr. No.	Name of Sector	Inspection Reports	Paragraphs	Amount involved (₹ in crore)
1	General	233	1065	419.48
2	Social	1889	4446	3773.17
3	Economic (Non-PSUs)	988	3547	5198.55
Total		3110	9058	9391.20

During 2012-13, two meetings of the Audit Committee were held in which 24 IRs and 155 paragraphs were settled.

The departmental officers failed to take action on observations contained in IRs within the prescribed time frame resulting in erosion of accountability.

It is recommended that the Government may look into the matter to ensure prompt and proper response to audit observations.

1.8 Government response to significant audit observations (draft paragraphs/reviews)

In the last few years, Audit has reported on several significant deficiencies in implementation of various programmes/ activities as well as on the quality of internal controls in selected departments, which have negative impact on the success of programmes and functioning of the departments. The focus was on auditing the specific programmes/ schemes and to offer suitable recommendations to the executive for taking corrective action and improving service delivery to the citizens.

As per the provision of Comptroller and Auditor General of India's Regulations on Audit and Accounts, 2007, the departments are required to send their responses to draft Performance Audit reports/ draft paragraphs proposed for inclusion in the Comptroller and Auditor General of India's Audit Reports within one month. It was brought to their personal attention that in view of likely inclusion of such paragraphs in the Reports of the Comptroller and Auditor General of India, to be placed before the State Legislature, it would be desirable to include their comments in the matter. They were also advised to have meeting with the Accountant General to discuss the draft reports of Performance Audits and draft audit paragraphs. These draft reports and paragraphs proposed for inclusion in the Report were also forwarded to the Additional Chief Secretaries/ Principal Secretaries/ Secretaries concerned for seeking their replies. For the present Audit Report, draft reports on five Performance Audits, four long paragraph and nine draft paragraphs were forwarded to the concerned Administrative Secretaries. But Government reply has been received in 13 cases only.

1.9 Follow-up on Audit Reports

According to the Rules of procedure for the internal working of the Committee on Public Accounts, the Administrative Departments were to initiate, *suo motu* action on all Audit Paragraphs and Reviews featuring in the Comptroller and Auditor General's Audit Reports (ARs) regardless of whether these are taken up for examination by the Public Accounts Committee or not. They were also to furnish detailed notes, duly vetted by audit indicating the remedial action taken or proposed to be taken by them within six months of the presentation of the ARs to the State Legislature.

The position regarding receipt of Action taken Notes (ATNs) on the paragraphs included in the ARs up to the period ended 31 March 2012 as on 31 August 2013 is given in **Table-1.5**.

Table-1.5 Position regarding receipt of ATNs on the paragraphs included in the ARs

Audit Reports	Year	Departments	ATNs pending as of 31 August 2013	Date of presentation in the State Legislature	Due date of receipt of ATNs
Civil/Social, General and Economic Sectors (Non-PSUs)	2009-10	10	08	28 March 2011	27 September 2011
	2010-11	14	16	03 April 2012	02 October 2012
	2011-12	14	14	17 July 2013	16 January 2014

1.10 Status of placement of Separate Audit Reports of Autonomous Bodies in the State Assembly

There are 30 Autonomous Bodies in the State of which audit of accounts of two Autonomous Bodies has been entrusted to the Comptroller & Auditor General of India. The status of entrustment of audit and rendering of accounts by the Autonomous Bodies are given in **Table 1.6**.

Table-1.6: Position of submission of accounts

Sl. No.	Name of the Body	Period of entrustment by the entity	Year up to which accounts rendered
1	Chhattisgarh State Housing Board	2004-05 to 2009-10 and 2007-08 to 2011-12	No accounts rendered till August 2013
2	Chhattisgarh State & District Legal Service Authority	2007-08 to 2011-12	Accounts for the year 2007-08 to 2010-11 have been rendered.

Out of the 13 annual accounts due from these two bodies, four accounts of Chhattisgarh State & District Legal Service Authority (CSDLSA) were received (November 2012). Accounts of CSDLSA for the year 2007-08 was audited and Separate Audit Report (SAR) was issued (July 2013) to the authority. But no intimation about placing of the SAR in the State Legislature was received (February 2014).

CHAPTER 2

PERFORMANCE AUDIT

This chapter contains result of five Performance Audits on *Rashtriya Krishi Vikas Yojana*, *Indira Awaas Yojana*, National *e-Governance Plan*, Development of roads under Central Road Fund and Minimum Needs Programme, Functioning of Sports and Youth Welfare Department and four long paragraphs on Upgradation of Industrial Training Institute through Public Private Partnership, Working of Pre-Matric Tribal Hostels and Ashrams, Non-disbursement of Bandi compensation to the family members of victims and Setting up of tourism Motels.

AGRICULTURE DEPARTMENT

2.1 *Rashtriya Krishi Vikas Yojana*

Executive Summary

Concerned by the slow growth in the Agriculture and allied sectors, the National Development Council (NDC) in its meeting held on 29 May, 2007, resolved to launch a special Additional Central Assistance Scheme *Rashtriya Krishi Vikas Yojana* (RKVY) to incentivize States to draw up plans for their agriculture sector more comprehensively. The NDC affirmed its commitment to achieve four *per cent* annual growth in the agricultural sector during the XIth plan.

The Performance Audit of RKVY was conducted for the period 2007-13 to examine the effectiveness of Planning process, timely availability of funds and their effective and economic utilisation, achievement of intended objectives of the projects and efficiency and effectiveness of monitoring process. The major audit findings are discussed below:

- There was delay in preparation and submission of District Agriculture Plans and Comprehensive State Agriculture Plan (SAP). Projects costing ₹ 32.23 crore were implemented without inclusion in the SAP.
(Paragraph 2.1.6.1, 2.1.6.2 and 2.1.6.3)
- In 64 *per cent* cases of release of funds by the State Government to the Nodal agencies, there was delay ranging from 10 to 145 days.
(Paragraph 2.1.7.2)
- Nurseries established at a cost of ₹ 1.80 crore remained under-utilised as plant production ranged from one to 49 *per cent* of production capacity.
(Paragraph 2.1.8.4)
- Construction of 112 Farmers Information Centers and 20 Block Level Multipurpose Farmers Service Centers could not be taken up and construction of 29 *Godowns* was incomplete due to which the intended benefits could not be availed by beneficiaries.
(Paragraph 2.1.8.8)

- Slow progress and non-utilisation of funds under Rainfed Area Development Programme resulted in non-release of further funds under the Programme by Government of India.

(Paragraph 2.1.8.14)

- Internal Audit wing did not conduct any separate audit of projects under RKVY and no evaluation system was put in place by the State Level Sanctioning Committee to ensure economic, efficient and effective implementation of RKVY projects.

(Paragraph 2.1.9.1 and 2.1.9.3)

2.1.1 Introduction

In the State of Chhattisgarh, about 35 *per cent* of the geographical area is under cultivation by 33 lakh farmers, 76 *per cent* of whom belong to small and marginal category. The cultivated area in Chhattisgarh is spread over three Agro-climatic zones of Chhattisgarh Plains, Northern Hills and Bastar Plateau. Irrigation is available for 27 *per cent* of the cultivated area¹.

Concerned by the slow growth in the Agriculture and allied sectors, the National Development Council (NDC) launched (29th May, 2007) a special Additional Central Assistance Scheme known as National Agriculture Development Programme (NADP), also known as *Rashtriya Krishi Vikas Yojana (RKVY)* with the aim of achieving four *per cent* growth in Agricultural Sector during XI Five Year Plan period (2007-2012). The NDC resolved that agricultural development strategies must be reoriented to meet the needs of farmers and called upon the Central and State Governments to evolve a strategy to rejuvenate agriculture.

In Chhattisgarh, various Central and State Schemes are being implemented such as National Food Security Mission (NFSM), Integrated Scheme of Pulses, Oilseeds and Maize (ISOPOM), Agriculture Technology Management Agency Scheme (ATMA), *Shakambhari*, *Krishak Samagra Vikas Yojana (KSVY)*, *Rajya Ganna Vikas Yojana*, *Laghu Sinchaayi Yojana*, etc., for development of agriculture. The State achieved more than six *per cent* growth in the agricultural sector during the XIth Plan period (2007-2012) against the targeted growth of four *per cent* as envisaged in the RKVY guidelines.

2.1.2 Organisational setup

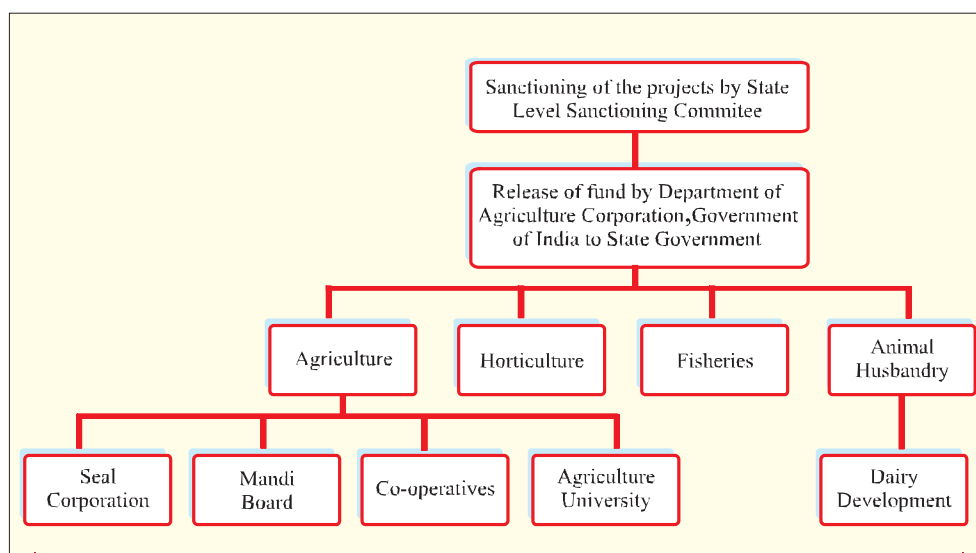
The Ministry of Agriculture, Department of Agriculture and Cooperation (DAC), Government of India (GoI) is responsible for budgetary controls, release of funds and overall administration of the scheme at the Central level. The State Agriculture Department is the Nodal department for the implementation of the scheme in the State.

The Nodal department finalises the State Agricultural Plan (SAP) and submits it to the State Planning Department for integrating with the overall State Plans

¹ Source: The State Agriculture Plan (2007-12)

who will pose it to the Planning Commission as a part of its State Plan exercise. On approval of SAP, the Nodal Department places the Stream-I² proposals before the State Level Sanctioning Committee (SLSC) which is constituted for sanctioning of the projects at State Level and to review the implementation of the scheme, objectives and to ensure that the projects are implemented in accordance with the guidelines laid down by the Central Government. DAC releases the funds to the Nodal department after the SLSC sanctions the projects.

Fund flow chart-1



2.1.3 Audit Objectives

The performance audit of RKVY was taken up with the objective to assess whether:

- The planning process for implementation of the scheme was effective and according to the RKVY guidelines;
- The financial management was adequate and funds were made available for effective and economic utilisation;
- The projects were implemented according to the regulatory structure in place and the intended objectives of the projects were achieved and Nodal Department effectively coordinated with various departments and implementing agencies for implementing various projects;
- Internal control mechanisms were put in place to ensure efficient and effective monitoring and control over implementation; monitoring mechanism at each level was adequate.

² The funds under RKVY are available to the States in two distinct streams. At least 75 per cent of the allocated funds shall be proposed under Stream-I for specific projects and funds under Stream-II shall be used for strengthening the existing State sector schemes for filling the resource gaps.

2.1.4 Audit criteria

The following were the sources of the audit criteria:

- Guidelines for *Rashtriya Krishi Vikas Yojana* (RKVY) of Department of Agriculture and Cooperation, Ministry of Agriculture.
- Information provided by the Department in the website of RKVY scheme titled 'rkvy.nic.in'.
- Economic Survey Report for the year 2012-13.
- Evaluation studies by National Institute of Rural Development (NIRD)
- Comprehensive State Agricultural Plan.
- Guidelines for projects under implementation.
- Instructions/guidelines issued at the State/District level for implementation of RKVY scheme.
- State General Financial and Accounts Rules.

2.1.5 Scope of audit and audit methodology

The Performance Audit was conducted covering the period from 2007-08 to 2012-13 which involved audit of the records of Agriculture Department (Nodal Department for implementation of RKVY in the State), Horticulture Department, Cooperative Department, Chhattisgarh Rajya Beej Evam Krishi Vikas Nigam, Chhattisgarh State Agriculture Marketing (Mandi) Board, State Agriculture University and Agriculture Engineering Office.

A total of 19 out of 454 projects under Stream-I covering nine³ sectors (as listed in *Appendix 2.1.1*) were selected and two out of five projects under Stream-II were selected. Besides these, two sub-schemes were also selected. For each selected project, six districts were selected for the Performance Audit. Physical verification of some projects was also done in addition to the field audit.

An entry conference to discuss the audit objectives and the audit criteria adopted for the Performance Audit was held with the Agriculture Production Commissioner cum Principal Secretary, Agriculture Department (APC) on 31 May 2013. Government furnished (December 2013) replies to the audit findings which have been suitably incorporated wherever necessitated. The audit findings were also discussed with the APC in the Exit Conference held on 28 December 2013.

Audit findings

2.1.6 Planning

As per para 3.1 and 3.2 of the RKVY guidelines, each District should formulate a District Agriculture Plan (DAP) by including the resources

³Crop, Horticulture, Co-operative, Seed, Extension, Agriculture Mechanisation, Agriculture Research and Marketing and Other.

available from the existing District, State or Central schemes. The DAPs should project the requirements for development of Agriculture and allied sectors of the district including animal husbandry, fishery, minor irrigation projects, rural development works, agricultural marketing schemes and schemes for water harvesting and conservation etc for the next five years. A comprehensive State Agricultural Plan (SAP) integrating all the DAPs should be prepared at the State level. The DAPs were to be prepared in 2007-08. Further, as per para 3.3 of the RKVY guidelines, a clear indication should be given by the States that they are encouraging the preparation of the DAP and from 2008-09 onwards, no assistance under the RKVY would be available unless all the districts are ready with the DAPs.

2.1.6.1 Delayed submission of Comprehensive-State Agriculture Plan

There was inordinate delay in preparation and submission of DAPs and SAP.

From scrutiny of the records of Nodal Office, we observed that although the DAPs were to be prepared during 2007-08, the DAPs pertaining to 13 districts were actually prepared in December 2009 and for five districts the same were prepared in January 2010. The comprehensive SAP was also prepared only in March 2010 and submitted to DAC, GoI in May 2010. Thus there was inordinate delay in preparation and submission of DAPs and SAP.

Although there was delay in preparation and submission of the SAP, National Institute of Rural Development (NIRD) in its analytical report had mentioned that the same was well prepared but needs further improvement in terms of information on sources of funding, experience of implementing earlier/ongoing schemes, etc.

On this being pointed out (October 2013), the Government stated (December 2013) that after the meeting (January 2008) of the State Level Sanctioning Committee (SLSC) for sanctioning the projects for 2007-08, funds were released and action initiated for preparation of DAP. Since experienced officials were not available with the Department, consultants were appointed after inviting Expression of Interest. The selection process took nearly 12 months after which the work of preparation of DAP was commenced. Since considerable time was consumed for compilation of the data, the time schedule prescribed by GoI for submission of DAP and SAP could not be adhered. It was also stated that GoI considered the practical problems faced during the preparation of DAP and had released funds during 2009-10.

The delayed preparation of DAP and SAP however led to sanction of projects without their inclusion in SAP as discussed in the subsequent paragraphs.

2.1.6.2 Non-inclusion of projects in DAPs and SAP

Projects pertaining to years 2007-08 and 2008-09 were not included in the DAPs and SAP.

(i) As per instructions issued by the DAC, GoI during the meeting of the SLSC (17 September 2008), projects already sanctioned for the year 2007-08 and 2008-09 should compulsorily be included in the DAPs.

We observed from the DAPs of the selected Districts that the projects sanctioned by SLSC for the years 2007-08 and 2008-09 were not included in the DAPs. The DAPs prepared by the Districts did not include project proposals for the years 2007-08 and 2008-09 and only included project

proposals for the year 2009-10 to 2011-12. The same were submitted to GoI in March 2010. Thus, the projects sanctioned by SLSC during the years 2007-08 and 2008-09 were not actually included in the SAP indicating that there was lack of planning in implementation of the scheme.

On this being pointed (October 2013) out, Government stated (December 2013) that since the work plans for the years 2007-08 and 2008-09 were sanctioned by SLSC even before the preparation of DAP, they were not included in the proposals. However, the projects were as per the requirement.

Action of the Government was not as per the GoI instructions which stated that the sanctioned projects of the years 2007-08 and 2008-09 were to be included in the DAPs.

Projects costing ₹ 31.48 crore were implemented without inclusion in the SAP.

(ii) Scrutiny of projects approved by SLSC during the period 2007-08 to 2012-13 revealed that the project 'Interim relief to farmers for damage of Hybrid Rice KRH-2' was proposed by the Beej Nigam. The said project was implemented (2010-11) at a cost of ₹ 22.03 crore after obtaining sanction from SLSC under Stream-I. However, the same was not found included in the SAP indicating that the project was not proposed by the Districts through their DAPs.

Further, eight projects proposed by Indira Gandhi Agriculture University (IGAU) were sanctioned (29 May 2010) by SLSC for ₹ 9.45 crore (*Appendix 2.1.2*) under Stream-I of RKVY which were implemented by IGAU during the year 2010-11. However, these projects were actually not proposed in the SAP. Sanction and implementation of these projects without having proposed in SAP and incurring expenditure on them was irregular.

During the Exit Conference (December 2013), Agriculture Production Commissioner cum Principal Secretary (APC) while accepting the facts, stated that though the projects were not included in the SAP, the same were however, sanctioned by the SLSC which is the competent authority. APC further stated that in future, efforts would be made that only those projects which have been proposed in SAP would be submitted to SLSC. However, keeping in view the exigency, other proposals which are not included in SAP may be considered by the SLSC.

Implementation of projects without inclusion in SAP indicated lack of planning in selection of projects.

2.1.6.3 Sanction of project without proper planning led to non-utilisation of Grant

Chhattisgarh Beej Evam Krishi Vikas Nigam (Beej Nigam) takes seed production program at farmers' field and procures certified seeds from them. In case the farmers' seeds are declared failed by seed certification agency, they would not be getting the support price in Mandi. In order to mitigate loss to farmers, it was proposed to reimburse the loss on failed seeds from RKVY through Beej Nigam. For the year 2011-12, the proposal for 'Grant on Fail seeds' was sanctioned by SLSC (April 2011).

Grant on fail seed of ₹ 75 lakh could not be utilised for the intended purpose.

Scrutiny of the records of Managing Director (MD), Beej Nigam revealed that during 2011-12, Beej Nigam was granted ₹ 75 lakh for this purpose. However, instead of Beej Nigam, Chhattisgarh Marketing Federation (MARKFED), a Nodal agency for procurement of paddy and distribution of fertilizers in Chhattisgarh, had procured the failed seeds during 2011-12. The grant of ₹ 75 lakh sanctioned to Beej Nigam thus could not be utilised till March 2012 and was adjusted in the subsequent year's (2012-13) sanctions. Thus sanction of grant and its subsequent non utilisation by the designated agency is indicative of improper planning. We further observed that the project 'Grant on fail seeds' was not included in the SAP and as such sanction accorded by the SLSC was irregular.

On this being pointed (October 2013) out, Government stated (December 2013) that since the State Government had decided to purchase the failed seed from farmers through MARKFED, the amount sanctioned to the Beej Nigam could not be utilised. As regards non-inclusion of the project in SAP, APC stated during the Exit Conference (December 2013) that in the SAP there is provision for seed related activities. Since all the activities cannot be described in the SAP in detail, the project of Grant on failed seed was not mentioned separately in the SAP. In future, due care would be taken to undertake the projects included in SAP.

2.1.6.4 Improper planning led to non-utilisation of ₹ 11.45 lakh sanctioned for training infrastructure

For effective implementation of the project, it is an essential pre-requisite to develop the capacity of the personnel both at the service providers and receivers levels. To develop infrastructure, construction of Training cum demonstration centre was proposed (March 2009) by DHFF.

During test check of records of the DHFF, we however observed that an amount of ₹ 11.45 lakh was sanctioned (March 2009) under RKVY and provided (April 2010) to the Mandi Board for construction of Training cum demonstration centre at Jagdalpur, Bastar. However, the work was not commenced till October 2013.

On this being pointed out (October 2013), Government stated (December 2013) that despite several reminders, Mandi Board did not commence the work. Hence, on the direction of Collector, Bastar District, Mandi Board refunded (April 2013) the allotted funds for transferring to other executing agencies.

Fact however remains that non-commencement of the work of the Training cum demonstration centre even after nearly five years is not only indicative of improper planning and monitoring by the Department but also resulted in non-achievement of the intended objective.

2.1.7 Financial Management

The funds under RKVY will be available to the States in two distinct Streams. At least 75 per cent of the allocated funds shall be proposed under Stream-I for specific projects. The funds under Stream-II will be available for

strengthening the existing State sector schemes for filling the resource gaps.

The funds are received directly by the Government of Chhattisgarh (GoCG) from GoI for allotment to various implementing agencies except during 2008-09, when funds were received directly by the State Agriculture Management and Extension Training Institute (SAMETI).

2.1.7.1 Release of funds and position of Utilisation Certificates

As per para 7.2.4 of the RKVY guidelines, the Nodal agency is required to ensure that the Central Assistance released under the scheme is utilised in accordance with the approved SAP and DAPs. The release of the second and final installments of the allocation depends upon the progress of utilization of funds. The State should ensure that the funds released are utilized promptly and properly and progress reports are sent to the DAC at the earliest. Non-utilisation of Central assistance could hinder further release of funds.

The detail of funds released to the State under RKVY and status of Utilisation Certificates (UC) issued during the period 2007-08 to 2012-13 are indicated in the following table:

Table-2.1.1: Details of funds released and Utilisation Certificates issued

(₹ in crore)

Year	Projects sanctioned	Budget allocation by DAC	Amount released by GoCG	Expenditure incurred	UCs submitted for	Amount remaining un-utilised
2007-08	36	52.96	52.96	52.96	52.96	0
2008-09	50	117.45	117.45	117.45	117.45	0
2009-10	54	136.14	136.14	136.14	136.14	0
2010-11	108	436.27	436.27	436.27	436.27	0
2011-12	55	212.61	212.61	206.06	206.06	6.55
2012-13	136	571.22	571.22	549.87	549.87	21.35
Total	439	1526.65	1526.65	1498.75	1498.75	27.9

(Source: Information furnished by Government of Chhattisgarh)

The expenditure reported to GoI by the State through UCs did not represent the actual utilization.

During the period 2007-13, an amount of ₹ 1526.65 crore was released to the State under RKVY, out of which expenditure incurred was ₹ 1498.75 crore (98 per cent) for which UCs were also issued. We observed that although expenditure of ₹ 1498.75 crore was reported, amount of ₹ 23.82 crore was not utilised and deposited into Government account by the Nodal Department. Out of this, in the test checked districts, the un-utilised amount deposited in Government account was as shown below:

Raipur	Durg	Bilaspur	Sarguja	Kanker
₹ 1.69 crore	₹ 0.17 crore	₹ 3.56 crore	₹ 0.63 crore	₹ 0.16 crore

The Horticulture Department had also intimated (October 2013) about the parking of ₹ 2.29 crore in the Civil Deposit⁴ to avoid lapse of funds. It was further observed that against the release of ₹ 29.18 crore to Mandi Board during 2007-10 for taking up various construction works, amount of ₹ 2.33 crore remained un-utilised. It was observed that funds were also lying un-utilised with the implementing/constructing agencies to which funds were

⁴ Civil Deposit is operated under the Major Head 8443

provided under the scheme as discussed in the subsequent paragraphs 2.1.8.4, 2.1.8.8 (iii), 2.1.8.12 and 2.1.8.14.

This indicates that the expenditure reported to the GoI by the State through UCs did not represent the actual utilisation but were merely the expenditure figures booked in the accounts once the funds were released to the agencies.

During Exit Conference (December 2013), APC stated that as the Department is required to deposit funds with the various construction agencies, the same are shown as expenditure in the Utilisation Certificates. However, in future, UCs acceptable to GoI will be sent.

2.1.7.2 Delay in release of funds to Nodal department

In 64 per cent instances of fund released to the Nodal agencies by GoCG, the delay ranged between 10 and 145 days.

Effective implementation of the projects depends upon timely release of funds. It was observed that there was delay in release of funds by the State Government to the Nodal department during the period 2007-08 to 2012-13. Out of the total 77 instances of fund released to the Nodal agencies, in 49 instances (64 per cent) the delay ranged between 10 and 145 days as detailed in *Appendix 2.1.3*.

APC, while accepting the audit observation during Exit Conference (December 2013) stated that the release of funds will be streamlined to avoid inordinate delay in future.

There is a need to streamline the release of funds for effective implementation of the projects.

2.1.7.3 Non-reconciliation of data relating to funds released under Stream-II

Under RKVY, States are permitted to initiate specific projects with definite time-lines and clear objectives for Agriculture and allied sectors. For this purpose, the RKVY would be available to the States under Stream-I and Stream-II. The RKVY Guidelines (3.2) states that the entire responsibility for proper implementation of RKVY shall be that of the Agriculture Department.

Even though State Agriculture Department is the Nodal Agency for implementation of RKVY in Chhattisgarh, the funds are however, allotted by GoCG directly to the various implementing agencies.

Scrutiny of the records of Nodal Officer⁵ and as per information furnished by GoCG, during the period 2007-08 to 2012-13, funds amounting ₹ 262.98 crore were released by GoI under Stream-II of RKVY to GoCG as detailed below:

⁵ Director, Agriculture is the State Nodal Officer for implementation of RKVY in Chhattisgarh

Table-2.1.2: Details of funds released under Stream-II

(₹ in crore)

Year	Date of sanction of projects by SLSC	Date of release of funds by DAC, GoI	Amount released to GoCG	Amount released to implementing agencies
2007-08	24-01-2008	--	--	--
2008-09	17-09-2008	26-06-2008	12.96	12.96
2009-10	28-07-2009	15-06-2009	37.30	37.30
2010-11	29-05-2010	01-06-2010	98.46	98.46
2011-12	15-04-2011	28-04-2011	11.12	11.12
2012-13	08-05-2012, 29-11-2012, 14-02-2013	06-06-2012, 06-07-2012	103.14	103.14
Total			262.98	262.98

(Source: Information furnished by Government of Chhattisgarh)

Lack of periodical reconciliation led to differences in departmental figures and figures furnished by GoCG.

As may be seen from the above, GoCG released the entire amount of ₹ 262.98 crore received from GoI under Stream-II to the implementing agencies during the period 2007-13. As against this, the Nodal Department reported allotment of ₹ 47.09 crore during the above period. The difference of ₹ 215.89 crore between the figures released by GoCG and the amount reported by the Nodal Department was mainly due to absence of any mechanism in the Nodal Department for review of the allotment and expenditure of funds by the other implementing agencies.

During the Exit Conference (December 2013), APC stated that the figures of the allied Departments would also be collected by the Nodal Department to reconcile the figures and further stated that review of data would be periodically done in future. In respect of release of funds before the formal sanction of projects, it was stated that the same was done keeping in view the exigency of the situation. Government further stated (January 2014) that the allotment figures furnished by the Nodal Department was incorrect and the figures furnished by GoCG was correct.

Due to non-reconciliation of the allotment figures, reasons for the wide variation between the figures of GoCG and the Nodal Department remained un-explained.

2.1.7.4 Idle funds lying with Mandi Board

During the Performance Audit, it was observed that un-utilised funds were lying with the Mandi Board as discussed below:

- For construction of 30 Haat Bazaars, funds were provided to Mandi Board. After completion of 29 Haat Bazaars, non-construction of one Haat Bazaar at 'Bandana' and non-taking up of electrical works in 10 Haat Bazaars in Kanker District funds totaling ₹ 40.04 lakh was lying with Mandi Board. On the basis of audit observation, the said amount was returned (January 2014) to the Nodal Department by Mandi Board.
- Funds were also provided to Mandi Board for construction of 19 sub-market yards. After the completion of the construction, there was savings of ₹ 51.45 lakh which was refunded (January 2014) by Mandi Board to the Nodal Department on the basis of audit observation.

2.1.8 Implementation of schemes

For the purpose of Performance Audit, a total of 19 projects covering nine sectors under Stream-I, two projects under Stream-II and two sub-schemes were selected for detailed checking. The selected projects and sectors are shown in *Appendix 2.1.1*.

Crop Sector

Following projects were audited under Crop Sector:

1. DNA fingerprinting, bio-prospecting of genes and allele mining of CG germplasm (core collection) for various biotic, abiotic, yield and grain quality traits
2. Tissue Culture Laboratory, Raipur

We in audit observed that the target of establishment of infrastructure and technology for testing the genetic purity of hybrid rice, setting up the seed bank, DNA fingerprinting of elite germplasm etc., was completed (March 2012) and 31 samples of hybrid seeds were tested, 30 DNA fingerprinting and 56 germ-plasm lines with various traits were identified as of July 2013. Shortcoming noticed in the project of Tissue Culture Laboratory is discussed in the following paragraph:

2.1.8.1 Non-functioning of the Tissue Culture Laboratory at Raipur

For production of tissue culture plants for commercial purpose, GoI sanctioned (2005-06 and 2006-07) ₹ 1.55 crore under Macro Management of Agriculture, a centrally sponsored scheme, for construction of Tissue Culture Lab at Raipur having an annual production capacity of 10 lakh plants. Further, under RKVY, an amount of ₹ 3.72 crore was sanctioned (2010-11) for the said lab. Besides this, amount of ₹ 75.00 lakh was sanctioned in 2010-11 under RKVY for creating a revolving fund for running and functioning of the lab.

We observed that the civil construction of Tissue Culture lab building was completed (June 2010) and equipments and related items were installed (July 2012) in the lab. A total of ₹ 3.34 crore was incurred on the establishment of tissue culture lab.

The lab was transferred (April 2013) to the Department of Plant Molecular Biology and Biotechnology, Indira Gandhi Krishi Vishwavidyalaya (IGKV) for operation. However, we observed that the Tissue Culture lab could not be made operational till date (September 2013) due to want of electric connection. Due to non-operational of the Tissue culture lab, the production of the tissue culture plants could not be commenced since more than one and a half years despite the fact that construction of building and procurement of equipments were completed by December 2010 and equipments were installed by July 2012. Thus, the infrastructure created at a cost of ₹ 3.34 crore remained idle for 17 months (as of December 2013). Further, the amount of ₹ 75 lakh released for creating a revolving fund remained un-utilised since 2010-11.

Infrastructure created at a cost of ₹ 3.34 crore could not be made operational for more than one and a half years.

During the Exit Conference (December 2013), APC accepted the audit observation and stated that electric connection would be established soon and the laboratory would be made functional at the earliest.

Non-operation of the tissue culture lab not only resulted in non-utilisation of the created infrastructure but also resulted in non-utilisation of ₹ 75 lakh.

Horticulture

Following projects were audited under Horticulture Sector

1. Support for Establishment of Nurseries and Maintenance
2. Up-gradation and Modernisation of Old Nurseries
3. Vegetable Crops Area Expansion
4. Vegetable Crops Demonstration

We in audit observed that the achievement against the target in the implementation of the projects of Vegetable Crops Area Expansion and Vegetable Crops Demonstration was ranged between 90 and 100 *per cent*. However, deficiencies noticed in the implementation of the projects of Support for Establishment of Nurseries and Maintenance, Up-gradation and Modernisation of Old Nurseries and other projects are discussed below:

2.1.8.2 Vegetable crops area expansion and vegetable crops demonstration

Efforts of the Department in achieving the targets of vegetable area expansion and vegetable crop demonstration were very encouraging.

Vegetable crop production is lucrative compared to staple crops. Desire for year-round availability and increased diversity as well as growing awareness on the importance of healthy diet has created great demand for vegetables. Due to importance of vegetable, there is need of both vertical and horizontal expansion with the use of hybrids and technology. Shifting from cereal production to vegetable production generates additional employment. Greater employment opportunities result in greater income for poor households.

During 2010-11, the projects 'Vegetable crops area expansion' and 'Vegetable crop demonstration' were sanctioned by SLSC (ID No.162 and 163 respectively). The target and achievement in respect of the test checked districts were as below:

Table-2.1.3: Target and achievement of selected projects

District	Vegetable area expansion				Vegetable crop demonstration			
	Physical (ha)		Financial(₹in lakh)		Physical (ha)		Financial(₹in lakh)	
	Target	Achievement	Target	Achievement	Target	Achievement	Target	Achievement
Bilaspur	2375	2375	296.88	295.20	3600	3600	401.00	401.00
Durg	950	850	76.20	76.51	800	800	29.12	28.80
Kanker	1475	1475	184.38	184.43	2600	2600	89.50	89.18
Raipur	1000	1000	125.00	125.00	3840	3840	238.95	238.95
Rajnandgaon	1375	1375	68.75	68.75	1000	1000	31.04	31.02
Surguja	1945	1945	243.13	243.13	3350	3350	128.25	128.25
Total	9120	9020	994.34	993.02	15190	15190	917.86	917.40

(Source: Information furnished by Horticulture Department and compiled by Audit)

The above table indicates that efforts of the Department in achieving the

targets fixed in respect of vegetable area expansion and vegetable crop demonstration were very encouraging.

2.1.8.3 Underutilization of the infrastructure created in nurseries

The State Plan of Horticulture Sector (2008-09 to 2010-11) mentions that despite having more than 100 existing nurseries in the Horticulture Department, there have been shortage of planting stock and each year, huge amount is being spent on purchase of plants from other sources. Looking into the gap between demand and supply of the planting materials, establishment of nurseries was planned to ensure timely supply of quality planting materials.

As per Para 8.6 of National Horticulture Mission⁶ (NHM) guidelines, the model nurseries to be established under the Public Sector were eligible for 100 *per cent* assistance subject to a maximum of ₹ 18 lakh per unit for a maximum area of four hectares. The nurseries established will be required to produce one lakh plants per hectare per year. Since the implementation of projects under Horticulture sector would be done as per the guidelines and norms of NHM, the nurseries established under RKVY were also required to produce the minimum number of plants.

Under RKVY, SLSC sanctioned (January 2008) the project of Support for Establishment of Nurseries and Maintenance (Project ID 134) for ₹ 2.16 crore. This included establishment of 12 Model nurseries at ₹ 18 lakh each. Funds were also provided to six districts for establishing two nurseries in each district during the year 2007-08.

Infrastructure created in the nurseries at a cost of ₹ 1.80 crore largely remained under-utilised.

Test check of records of 10 out of these 12 nurseries revealed that in these nurseries production of plants ranged from one to 49 *per cent* of production capacity, indicating under-utilisation of the infrastructure created at a cost of ₹ 1.80 crore⁷ as detailed in *Appendix 2.1.4*. Details of plant production called for (July 2013) in respect of two model nurseries (Gaurabeda and Pegdapalli) established in Bijapur district, were awaited (January 2014).

During the Exit Conference (December 2013), APC while accepting the audit observation, cited electricity and labour problems as the reasons for low production of plants.

2.1.8.4 Establishment of nurseries under RKVY in ineligible Districts

For sanctioning the projects proposals for the year 2008-09, GoI directed (September 2008) that the implementation of projects under Horticulture should be done as per the guidelines and norms of NHM. It was further directed (September 2008 and July 2009) that the projects sanctioned under RKVY would be implemented only in non-NHM Districts.

A project for 'Establishment of new nurseries' was sanctioned (September 2008) for ₹ 2.88 crore under RKVY. Accordingly, SLSC sanctioned eight new nurseries in the State. Out of this, seven nurseries were established and one nursery in *Bastar* district was not taken up due to

⁶ NHM is a centrally sponsored scheme in which GoI provides assistance to the States to promote holistic growth of the Horticulture Sector.

⁷ ₹ 18 lakh x 10 nurseries = ₹ 180 lakh

non-availability of land. On further scrutiny of records, we observed that only three⁸ out of the seven nurseries were established in the non-NHM districts and the remaining four⁹ nurseries were established in NHM districts in total disregard to the instruction of GoI.

Four nurseries were established in the districts covered under National Horticulture Mission in violation of GoI instruction.

Scrutiny of records also revealed that against the permissible unit cost of ₹ 18 lakh for establishment of new/model nursery, as provided in NHM guidelines, the Department sanctioned ₹ 36 lakh for each nursery under this project. Five¹⁰ of the nurseries were established by incurring expenditure of ₹ 36 lakh each and for the nursery at Kabirdham, ₹ 18.95 lakh was incurred. This resulted in excess expenditure of ₹ 90.95¹¹ lakh. Due to non-availability of land, the nurseries at Bastar and Korba districts could not be established till date (December 2013) and the un-utilized funds amounting ₹ 72 lakh was retained in Civil deposit.

Details of plant production in the nurseries established under this project were:

Table-2.1.4: Table indicating status of Nurseries and plant production

Name of nursery	District	Year of establishment of nursery	Amount sanctioned (₹ in lakh)	Cost incurred (₹ in lakh)	Production required @ four lakh plants each year	Actual production of plants				Percentage utilisation of the production capacity of nursery
						2009-10	2010-11	2011-12	2012-13	
Pendrawan	Raipur	2008-09	36.00	36.00	16,00,000	74672	00	3611	200	4.91
Kekitola	Rajnandgaon	2010-11	36.00	36.00	8,00,000	00	00	00	82000	10.25
Bhatagaon	Dhamtari	2009-10	36.00	36.00	12,00,000	00	00	107843	91348	16.60
Rakadih	Dhamtari	2010-11	36.00	36.00	8,00,000	00	00	9500	26674	4.52
Bhandardigih	Kanker	2009-10	36.00	36.00	12,00,000	00	43850	30650	13138	7.30
Ranjitpur	Kabirdham	2009-10	36.00	18.95	12,00,000	00	00	109125	16700	10.49
Korba			36.00	Amount lying in K-deposit						
Total			252.00	198.95						

(Source: Information furnished by Horticulture Department and compiled by Audit)

It is evident from the above table that the production of the plants in the nurseries ranged from 4.52 to 16.60 *per cent* indicating that the infrastructure was under-utilised. Also implementation of RKVY projects in NHM districts was irregular and indicated lack of planning on the part of the Department.

During the Exit Conference (December 2013), APC while accepting the audit observation, cited electricity and labour problems as the reasons for low production of plants. Regarding excess expenditure, Government stated (January 2014) that under RKVY, provision exists for ₹ 36 lakh for the establishment of new nursery which is different from the ₹ 18 lakh provided under NHM.

Reply of the Government is not acceptable as it was clearly directed that the implementation of projects under Horticulture was to be done as per the guidelines and norms of NHM. Further, no separate norms for implementation of Horticulture related activities have been provided under RKVY.

⁸ Two in Dhamtari and one in Kanker

⁹ Kabirdham, Korba, Raipur and Rajnandgaon

¹⁰ Two in Dhamtari and one each in Kanker, Raipur and Rajnandgaon

¹¹ Actual cost incurred - ₹ 18 lakh * six nurseries

2.1.8.5 Overlapping in implementation of Schemes resulted in release of inadmissible assistance of ₹ 10.11 crore.

During the SLSC meeting (17 September 2008) for sanctioning of projects/plans under RKVY, GoI had reiterated that all the sanctioned plans should be implemented in those districts which are not covered by NHM. As per the directions/decision of SLSC, activities pertaining to the implementation of sanctioned plan under RKVY were not to be implemented in the districts where schemes of NHM are already being implemented.

Inadmissible assistance of ₹ 10.11 crore was released due to overlapping of schemes.

Scrutiny of records of the test checked districts revealed that during the year 2010-11 and 2012-13, 3550 hectares were taken up under non-perennial fruits (Banana TC¹² and Papaya) and Spices in NHM districts of Raipur, Sarguja, Bilaspur and Durg on which ₹ 10.11 crore was incurred under RKVY in violation of the above stated GoI instructions. Further, in the same year, area expansion of spices and fruits (Banana TC) was also taken up at a cost of ₹ 6.93 crore in Sarguja, Raipur and Bilaspur districts in 4700 ha under NHM also as detailed in the following table:

Table-2.1.5: Table showing implementation of same components under RKVY and NHM

(Area in ha and ₹ in lakh)

District	Year	Under RKVY						Under NHM			
		Banana		Papaya		Spices		Banana		Spices	
		Area	Exp.	Area	Exp.	Area	Exp.	Area	Exp.	Area	Exp.
Raipur	2010-11	200	83.2	50	20.8	400	50	200	82.48	1400	170.53
	2012-13	200	83.2	0	0	0	0	0	0	0	0
Sarguja	2010-11	500	208	0	0	600	75	100	31.20	1150	131.00
	2012-13	300	124.8	0	0	0	0	50	15.60	0	0
Bilaspur	2010-11	0	0	300	124.8	600	75.07	200	62.40	1600	200.00
	2012-13	300	124.8	0	0	0	0	0	0	0	0
Durg	2012-13	100	41.6	0	0	0	0	0	0	0	0
Total		1600	665.6	350	145.6	1600	200.07	550	191.68	4150	501.53
Total = ₹ 1011.27 lakh								Total = ₹ 693.21 lakh			

(Source: Information furnished by Horticulture Department and compiled by Audit)

It may be observed from the above table that despite instructions of GoI, the Department implemented the same components under both the schemes in the test checked districts. This not only led to overlapping of schemes but also resulted in release of inadmissible assistance of ₹ 10.11 crore from RKVY funds.

During the Exit Conference (December 2013), APC stated that in view of the demand from the farmers, this was done after approval from the SLSC, which is the competent authority.

Reply is not acceptable as during the SLSC meeting itself it was instructed to implement the activities pertaining to RKVY in non-NHM districts only.

¹² Tissue Culture

2.1.8.6 Irregular establishment of Floriculture Unit costing ₹1.75 crore and irregular expenditure of ₹16.25 lakh on fertigation and filtration system

Floriculture Unit costing ₹1.75 crore established without any planning remained under-utilised.

(i) With the objective to motivate farmers for flower cultivation, introduction of new flower varieties in the State, promotion of cut flowers of Dendrobium, Anthurium, Rose and Gerbera farming in the region for production of high quality cut flowers etc., the proposal for establishment of Floriculture Unit under controlled conditions was sanctioned by SLSC for the year 2008-09 at a cost of ₹1.70 crore. As per the proposal, the unit was to be established in the departmental nursery in Baster district. The Floriculture Unit will have the impact of production of cut-flowers under artificial environment.

Scrutiny of records of Assistant Director, Horticulture (ADH), Principal Garden (PG), Raipur, revealed that work order was issued by the DHFF¹³ (January 2009) to North Eastern Regional Agricultural Marketing Cooperation Limited (NERAMAC) for 'Turnkey project of floriculture development under controlled condition' to be established in 3200 sqm area at Raipur. For this, shade net house, poly house, fogging system, roof screen, drip irrigation, cold room, etc., were installed during the period February 2009 to June 2009 at Sokranalla Nursery, Raipur after incurring expenditure of ₹1.75 crore. Although the SLSC had sanctioned the Floriculture unit for Jagdalpur, the same was established at Raipur (June 2010) for which no sanction from the appropriate authority was available on records.

Scrutiny of records further revealed that the floriculture unit established at Sokranalla was required to produce 1,00,000 Dendrobium, 15,000 Anthurium, 72,000 Rose and 1,20,000 Gerbera plants annually. However against the production capacity, actual production was far less and ranged between one per cent and 12 per cent as detailed below:

Table-2.1.6: Details of production of flowers in the Floriculture Unit (in number)

Type	Annual production capacity	Production capacity during 2010-11 to 2012-13	Actual production at the end of March 2013	Capacity utilisation (per cent)
Dendrobium	100000	300000	32780	11
Anthurium	15000	45000	500	01
Rose	72000	216000	26000	12
Gerbera	120000	360000	22245	06

(Source: Information furnished by ADH, Principal Garden and compiled by Audit)

ADH, Principal Garden had stated (June 2012) that the floriculture unit was at its initial stage of production and full capacity utilization would be obtained after the flowering plants get matured. The change of site and under utilization of the floriculture unit after its establishment indicates lack of planning on the part of the Department.

During the Exit Conference (December 2013), APC accepted the audit observation and stated that in order to provide better opportunities to the farmers of nearby places, the site for establishment of floriculture unit was changed.

Reply is not acceptable as the SLSC had approved the establishment of

¹³ Director, Horticulture and Farm Forestry

**Equipments
procured for the
Floriculture unit
costing
₹ 16.25 lakh
were installed at
the Seed
Multiplication
Farm, Bana.**

Floriculture unit at Jagdalpur and its approval for Raipur was not available on records.

(ii) Scrutiny of the records of ADH, PG, Raipur revealed that the items to be supplied by the agency for establishment of floriculture unit included fertigation system (₹ 13.75 lakh) and water filtration system (₹ 2.50 lakh). The agency 'NERAMAC' had intimated that in view of the present circumstances, these equipments were not required for the floriculture unit and as such the same were installed at the Seed Multiplication Farm, Bana.

This indicates that the establishment of floriculture unit was done without any planning as equipments valuing ₹ 16.25 lakh could not be installed in the unit.

Government replied (January 2014) that the water from bore-wells is being utilised for the Floriculture unit for which ordinary filtration unit is being used successfully. Therefore, the fertigation and filtration units supplied with the floriculture unit is being utilised for the seed multiplication unit at Bana where river water is used which containing more impurities.

Reply of the Government is not acceptable as the fertigation and water filtration system was part of the turnkey project and its establishment at Bana farm was an afterthought.

Seed Sector

Following projects were audited under Seed Sector

1. Incentive to Seed Growers
2. Interim relief to farmers for damage of Hybrid Rice KRH-2

We in audit observed that the project of Interim Relief to farmers for damage of Hybrid Rice KRH-2 was not taken in the SAP and this aspect has been covered in Paragraph 2.1.6.2(ii). Relief to farmers aggregating ₹ 22.03 crore was provided (2011-12) for a total of 2088 quintals of damaged rice. Shortcomings noticed in implementation of the project of Incentive to Seed Growers are discussed in the following paragraph.

2.1.8.7 Payment of subsidy on ineligible varieties of seeds

In Chhattisgarh, although the seed production has been increasing year after year, the demand is increasing in higher proportion resulting in a wide gap between production and distribution. This widening gap clearly indicates that farmers are getting more and more inclined to use certified seed. The GoI provides assistance to States under Macro Management of Agriculture (MMA) and National Food Security Mission (NFSM) to encourage distribution of certified seed varieties not older than 10 years.

An amount of ₹ seven crore was sanctioned by the SLSC under RKVY in 2008-09 for the project 'Incentive to Seed growers'. The seed production incentive of ₹ 200 per quintal were to be provided to the farmers on tagged seeds procured by the Beej Nigam only. As per directions (October 2010) of the GoI, incentive to seed growers is to be made available for newly released varieties only. However, incentive can also be provided for some listed varieties which are better performing irrespective of whether less than or more than 10 years old.

Incentive of ₹ one crore was provided for seed production on ineligible varieties of seeds.

Scrutiny of records related to seed procurement at the processing centre/farms of the Beej Nigam, we observed that during the year 2008-09, 2,46,013.97 quintals of paddy (24 varieties) and 35,589.64 quintals of wheat seeds (24 varieties) were procured for which incentive of ₹ 5.63 crore (₹ 4.92 crore + ₹ 0.71 crore) was paid to the farmers. Out of these varieties, 19 varieties of rice (38,120.30 quintals) and 19 varieties of wheat (11,954.44 quintals) were more than 10 years old and were not listed varieties. Thus, incentive of ₹ one crore (*Appendix 2.1.5*) provided for seed production under RKVY on ineligible varieties of seeds was inadmissible. In the selected districts, incentive amounting to ₹ 73.12 lakh was paid on the ineligible varieties.

It was further revealed that as per sanction of SLSC, incentive was to be provided to farmers for seed production of wheat and paddy. It was however revealed that incentive aggregating ₹ 48.96 lakh was paid to the farmers for pulses (4545.30 quintals) and millets (kodo and ragi) (100.95 quintals) at the rate of ₹ 1000 per quintal for pulses and ₹ 800 per quintal for millets. This resulted in release of incentive amounting to ₹ 48.96 lakh on inadmissible items.

On this being pointed (October 2013) out, Government stated (January 2014) that in the proposal for incentive on seed production, there was no restriction of 10 year old variety. Further, it was also stated that incentive is provided only on those varieties which are prevalent and demanded by farmers. In respect of providing incentive for distribution of pulses and millets, Manager (Production), Beej Nigam stated (July 2013) that the RKVY guidelines clearly mentions that the work plan should be prepared as per the State's and local needs.

Reply of the Government is not acceptable as incentive was to be provided only on newer varieties of seeds or on those seeds which were listed, as was reiterated in the GoI instructions (October 2010). Further, under MMA and NFSM, distribution of certified seed varieties not older than 10 years is encouraged. Department's contention on distribution of pulses and millets is not acceptable as even though RKVY guidelines mentions for preparation of work plan as per the State's and local needs, the same should have been approved by the SLSC.

Non-completion of construction works under various sectors.

Extension Sector

The following projects were audited under Extension Sector:

1. Development of Farmers' Information and Facilitation Counter
2. Village level farmers' information facilitation centre

The shortcomings noticed in implementation of the above two projects are discussed in the following paragraph.

2.1.8.8 (i) Non-completion of construction of Village level farmers' information facilitation centers

With the objective to provide facility for information on maximising returns to the farmers in Agriculture and allied sectors, proposal for establishing Farmers' Information Centers' (FIC) at village level was proposed to SLSC.

SLSC sanctioned 469 centers (51 during 2009-10 and 418 during 2010-11). We observed that against this, only 372 centers could be constructed at a cost of ₹ 36.94 crore. The status of construction of FICs in the test checked districts as of October 2013 was as follows:

Table-2.1.7: Status of construction of FICs in the selected Districts

District	Farmers' Information Centers sanctioned during 2009-10 and 2010-11				Details of funds (₹ in crore)			Balance amount lying with
	Sanctioned	Completed	In-Complete	Not-Commenced	Allotment	Expenditure	Balance	
Bilaspur	36	36	00	00	2.84	2.84	0	
Durg	52	11	03	38	4.09	0.82	3.27	CEO, Zila Panchayat (since January 2013)
Kanker	35	16	17	02	2.58	1.57	1.01	RES/PWD
Raipur	50	12	00	38	3.93	0.83	3.10	Mandi Board/RES
Rajnandgaon	34	20	08	06	2.69	1.52	1.17	Mandi Board/RES
Sarguja	38	08	02	28	3.01	0.69	2.32	Mandi Board/RES
Total	245	103	30	112	19.14	8.27	10.87	

(Source: Information furnished by Agriculture Department and compiled by Audit)

Non-execution of 112 FICs resulted in blocking of funds totalling ₹ 8.87 crore since 18 to 36 months.

As is evident from the above table that in the test checked districts, out of 245 sanctioned FICs, only 103 were completed and construction of 30 FICs was in progress. Although funds were made available (March 2010-August 2012), the construction of remaining 112 FICs was not taken up by the executing agencies till the date of audit (September 2013). This resulted in non-utilisation of funds totalling ₹ 8.87 crore (*Appendix 2.1.6*) since 18 to 36 months. Despite non-execution of the work of 112 FICs, Department had not initiated any action for early commencement of the work except in Durg district where the works were transferred (January 2013) from Mandi Board to Zila Panchayat. In view of the delay in construction of building, possibility of completion of building within the sanctioned amount seems to be remote due to price rise.

During field inspection of one of the center (*Ruabandha*) in Durg district, we noticed that construction work of the building was completed but the same could not be utilised as of August 2013 due to non-availability of electric connection and water supply.



Photographs taken during joint physical verification on 3 August 2013 showing non-utilisation of the FIC at Ruabandha (Durg District)

Other Sector

The following projects were audited under Other¹⁴ Sector:

1. Establishment of Shaheed Veer Narayan Singh multipurpose farmers' Service centre
2. Field day/Kisan Mela/Kisan Gosthi/R-E-F interface etc.

We in audit observed that under the project of Field day/Kisan Mela/Kisan Gosthi/R-E-F interface etc., the physical target of 136 Kisan Melas/Kisan Gosthis, was fully achieved. The shortcomings noticed in implementation of the project of Establishment of Shaheed Veer Narayan Singh multipurpose farmers' service centre are discussed in the following paragraph.

2.1.8.8 (ii) Establishment of Shaheed Veer Narayan Singh multipurpose farmers' service centre

For assured availability of technical solution of farmers' choice and appropriate advice about inputs of agriculture, horticulture, agriculture engineering and fishery, establishment of Block Level Multipurpose Farmers Service Center (BMFC) was proposed. The BMFC was to serve as a training centre and cyber hub to download latest forecast. The unit cost of each BMFC was fixed at ₹ 55 lakh and the funds were to be utilized for civil work (₹ 32.31 lakh) and balance for office furniture, computer, projector, etc.

Scrutiny of the records of Nodal Officer revealed that SLSC had sanctioned (2008-11) ₹ 62.15 crore for establishment of 113 BMFCs out of which ₹ 33.76 crore was incurred for taking up the construction of 89 BMFCs. Balance funds totalling ₹ 28.39 crore could not be utilised as of October 2013 due to non-completion/non-commencement of the works.

In the test checked districts, the status of construction of BMFCs was as follows:

¹⁴ Those projects which are not categorized under any specific sector are categorized under Other Sector

Table-2.1.8: Status of construction of BMFCs in the selected Districts as of October 2013

District	Sanction		Civil work			Total expenditure on completed BMFCs (₹ in crore)
	Units	(₹ in crore)	Completed Units	In-complete Units	Not commenced Units	
Bilaspur	08	3.46	04	03	01	1.29
Durg	09	3.16	03	01	05	0.88
Kanker	06	1.93	02	03	01	0.74
Raipur	11	4.61	01	00	10	0.50
Rajnandgaon	09*	2.87	02	04	03	0.47
Mahasamund	05	2.78	05	00	00	2.77
Total	48	18.81	17	11	20	6.65

* Includes four additional BMFCs sanctioned by Directorate, Agriculture

(Source: Information furnished by Agriculture Department and compiled by Audit)

20 BMFCs were not taken up for construction despite availability of ₹ 6.26 crore and non-procurement of computers, projectors etc led to unfruitful expenditure of ₹ 6.15 crore on civil works.

As may be seen from the above table, out of the 48 BMFCs, civil work of 17 was completed and the BMFC at Abhanpur, Raipur has started functioning. However, due to non-procurement of computers, projectors, furniture, non-completion of interior works etc., 16 completed BMFCs could not be utilised for imparting training and providing information to the farmers. This resulted in unfruitful expenditure of ₹ 6.15¹⁵ crore. Further, although funds totalling ₹ 6.26 crore (*Appendix 2.1.7*) was made available (September 2009 and March 2012), construction of 20 BMFCs were not taken up due to non-availability of land and non-finalisation of tenders. As regards 11 incomplete BMFCs, the same were in various stages of construction. It was also observed that in Rajnandgaon district, against the SLSC sanction of five BMFCs, construction of four additional BMFCs was taken up.

Cooperative Sector

The following projects were audited under Cooperative Sector

1. Godowns at Primary Agriculture Cooperative Societies (PACS)
2. Godowns in co-operatives

The shortcomings noticed in implementation of the above projects are discussed in the following paragraph.

2.1.8.8 (iii) Non-completion of construction work of godowns sanctioned under RKVY

The main objective of constructing godowns in cooperative was to create additional storage facility at Primary Agriculture Cooperative Societies (PACS)¹⁶ level to make available fertilizer as well as seeds to the farmers in time which will result in higher production and productivity of various crops. The godowns at PACS level were to be constructed with a storage capacity of 100 MT at the unit cost of ₹ 6.50 lakh each. The total storage capacity was targeted at 51000 MT during the period 2009-12.

¹⁵ Total expenditure on construction of BMFCs in the test checked districts (₹ 6.65 crore) less expenditure on Abhanpur BMFCs which has been put to use (₹0.50 crore)= ₹ 6.15 crore

¹⁶ It is a co-operative society of farmers which provides credit, distributes inputs like fertilizers and also runs outlets under public distribution system.

We observed that in the selected districts, total of 286 godowns were sanctioned during 2009-12. Out of this, 257 godowns were completed. However, five and 24 godowns sanctioned during 2010-11 and 2011-12 respectively, which were scheduled for completion within four to five months were not completed as of October 2013 mainly due to labour problems.

In Bilaspur district, in respect of 15 godowns sanctioned for 2009-10, 10 godowns were constructed by the constructing agency (District Co-operative Bank) after incurring expenditure of ₹ 50.49 lakh leaving balance of ₹ 14.51 lakh (₹ 65 lakh - ₹ 50.49 lakh) which was not returned till date (October 2013). In Rajnandgaon district, we observed that out of the savings of ₹ 21.44 lakh on the construction of godowns sanctioned during 2009-10 to 2011-12, three additional godowns were constructed as per the directions of the District Collector. However, approval for the same was not obtained from the SLSC.

Since the main objective of providing godowns in cooperative sector was to increase their storage facilities, non-completion of the godowns therefore led to only partial-achievement of the objective as the Department could achieve 30200 MT storage capacities against the target of 51000 MT under RKVY.

On this being pointed (October 2013) out, Government stated (December 2013) that for the construction of FICs, BMFCs and 100 MT Godowns, the land is allotted by the Revenue Department. To ascertain the availability and feasibility of the land, time is consumed. After the selection of the land, tenders are invited by Mandi Board, PWD or RES and negotiations are done for the lowest rates. Further, construction works get hindered during the rainy season. All these led to non-completion of the buildings within prescribed time. It was further stated that for speeding up the infrastructure development works, Government had directed the District Collectors to review the works.

Reply of the Government is not acceptable as all the reasons cited by the Government should have been considered before taking up the work.

Agriculture Mechanisation Sector

The following projects were audited under Agriculture Mechanisation Sector

1. Promotion of Improved Farm Machinery
2. Distribution of Agriculture implements

The shortcomings noticed in implementation of the above two projects and other projects under this Sector are discussed in the following paragraph.

2.1.8.9 Implementation of Projects under Agriculture Mechanisation

The status of implementation of the above two projects in the selected districts was as below:

Table-2.1.9: Target and achievement of selected projects under Agriculture Mechanisation

District	Promotion of Improved Farm Machinery					Distribution of Agriculture implements				
	Physical (numbers)			Financial (₹ in lakh)		Physical (numbers)			Financial (₹ in lakh)	
	Target	Achievement	Per cent	Target	Achievement	Target	Achievement	Per cent	Target	Achievement
Bilaspur	332	738	222	220.53	220.11	4695	901	19	135.76	129.78
Durg	517	343	66	156.45	151.46	1019	922	90	144.77	137.53
Kanker	80	80	100	23.96	25.47	585	88	15	19.47	17.17
Raipur	1135	1233	109	586.94	586.97	4351	3775	87	310.45	310.43
Rajnandgaon	493	586	119	213.35	211.84	766	811	106	124.10	117.16
Sarguja	190	141	74	72.54	53.81	458	291	64	65.45	55.28

(Source: Information furnished by Additional Director, Agriculture Engineering)

From the above table, it is evident that although financial targets were almost achieved during 2010-11 and 2011-12, there was wide variation in the achievement of physical targets. In respect of 'Promotion of Improved farm machinery,' the achievement of target ranged from 66 to 222 *per cent* and the achievement ranged from 15 to 106 *per cent* in respect of 'Distribution of Agriculture implements'. Information on item-wise target and achievement under the project of Promotion of Improved Farm Machinery pertaining to four¹⁷ out of the selected six Districts was not made available to audit by the Department. Similarly, item-wise target and achievement under the project Distribution of Agriculture Implements in respect of one¹⁸ District was not made available and scrutiny of the available information of five Districts revealed the following:

In four of the test checked districts, the achievement of target for assistance on tractors varied between six and 124 *per cent* and for Power Tillers, it ranged between 55 and 127 *per cent*. No assistance was released in Kanker and Bilaspur Districts for winnowing fans.

- While no assistance was sanctioned by the DDA, Sarguja for tractors against the target of 31, the achievement in respect of the remaining four districts was between six and 124 *per cent*.
- For Power Tillers, the achievements were between 55 and 127 *per cent*.
- In respect of winnowing fans, DDA, Kanker and Bilaspur had not released any assistance against the target of 500 and 4000 respectively and the assistance released by DDA, Durg and Raipur was between 49 and 90 *per cent* respectively. No target was given to DDA, Sarguja.
- Similarly, for distribution of assistance to power driven equipments, all the districts except Sarguja showed higher achievements and was between 103 and 879 *per cent*. As regards DDA, Sarguja, the achievement was 62 *per cent*.

On this being pointed (September 2013) out, Additional Director, Agriculture Engineering stated (September 2013) that the amount of assistance varies for different categories of equipments. In respect of power operated equipments viz. Thrasher, Reaper and Cultivator, assistance is higher compared to Winnowing Fans. Since the achievement of physical targets was on the basis of the demand of farmers which was more in respect of power operated

¹⁷ Bilaspur, Kanker, Raipur and Rajnandgaon

¹⁸ Rajnandgaon

equipments, there was consequent variation in the achievement of physical targets. It was further stated that the physical targets set by the Directorate Office is only indicative and the Deputy Directors of Agriculture (DDAs) are provided liberty to provide assistance to farmers as per demand but within the financial limits.

The reply furnished by the Additional Director, Agriculture Engineering regarding the reasons for variation in the targets and achievements is factually incorrect as the targets were fixed by the Directorate on the basis of the demands furnished by DDAs. There is an urgent need for the Department to streamline the assessment of requirements and fixation of targets.

2.1.8.10 Irregular payment of assistance on Power operated agriculture implements.

As per para-4(b) of RKVY guidelines, assistance is provided for purchase of agriculture implements and machinery for enhancing farm productivity. As per para 5.5.2 of the guidelines issued (August 2008) by GoCG for providing farm equipments to farmers, the physical verification report, bill and warranty card of the machine/equipment should indicate clearly the serial number of the machine/equipment.

Assistance of ₹ 14.81 lakh was released for power driven farm equipments without ensuring availability of engine or chassis number in the bills.

Scrutiny of records of DDA, Durg revealed that during 2011-13, assistance of ₹ 14.81 lakh was released for power tillers and other power-driven farm equipments without ensuring the availability of the engine or chassis number in the bills which was irregular. We did not notice such irregularities in other test checked districts.

On this being pointed (October 2013) out, Government stated (December 2013) that the manufacturer's equipments have engine and chassis numbers which are physically verified before releasing the assistance to farmers.

Reply of the Government is not acceptable as the engine and chassis numbers were not found mentioned in the bill and warranty cards as was required in the guidelines.

2.1.8.11 Overlapping of activities under RKVY and Macro Management of Agriculture scheme

As per Para 6.3 of RKVY Guidelines, the SLSC is responsible for sanctioning the projects under Stream-I of the RKVY and to ensure that no duplication of efforts or resources takes place. GoI further advised (July 2010) the State Government to ensure that there would be no duplication/overlapping of activities/areas covered under RKVY Stream-I projects vis-à-vis existing schemes of Central or State Government.

Inadmissible assistance of ₹ 13.54 crore was released on agriculture equipments due to overlapping of activities of RKVY and MMA.

During scrutiny of records of the schemes in the test checked districts, it was observed that in Durg, Bilaspur and Rajnandgaon districts, assistance to farmers for various agricultural equipments/machineries like tractors, power tillers, power operated/driven agricultural implements etc., valuing ₹ 13.54 crore (*Appendix 2.1.8*) were provided under RKVY. It was also observed that assistance to farmers for the same components were provided in these districts even under Macro Management of Agriculture (MMA). Thus, there was overlapping of activities under RKVY which was in contravention

of the provisions of guidelines issued by GoI.

On this being pointed (October 2013), Government stated (December 2013) that the guidelines of RKVY clearly empowers the SLSC to sanction projects as per the requirement of the State. Due to insufficient funds under MMA, funds from RKVY were also provided for giving assistance to farmers on improved farm machineries. It was further stated that since both schemes are beneficiary oriented, farmers are provided assistance for a particular activity only from any one scheme.

The fact remains that expenditure from RKVY funds on activities already covered under MMA scheme in these districts was in violation of RKVY guidelines.

Marketing Sector

The following projects were audited under Marketing Sector

1. Development of Haat Bazaar
2. Development of sub market yards

We in audit observed that the target of construction of 14 sub-market yards was achieved. However, after completion of construction of Haat Bazaars, savings of ₹ 51.45 lakh was refunded by Mandi Board to the Nodal Department at the instance of Audit which has been commented in Paragraph 2.1.7.4. Shortcomings noticed in implementation of the project of Development of Haat Bazaar are discussed in the following paragraph.

2.1.8.12 Development of Haat Bazaar

While several schemes are being run in the State to boost Agriculture and allied sector production, those related to marketing are very few. Haat-Bazaars are operating in the State (of which many are operating in tribal areas) where farmers bring their produce and sell directly to the consumers and traders as well as make purchases of their requirements. The infrastructure at all these places of marketing is quite meager and needs strengthening.

In order to strengthen the infrastructure, Haat Bazaars was sanctioned (24 January 2008) by SLSC. Status of construction of Haat Bazaars in the test checked districts is given below:

Table-2.1.10: Statement showing status of construction of 'Haat Bazaars'

District	Sanctioned	Unit cost (₹ in lakh)	Sanctioned amount (₹ in lakh)	Completed	Expenditure (₹ in lakh)	Balance funds (₹ in lakh)
Bilaspur	8	10	80	8	69.16	10.84
Sarguja	7	10	70	6	52.20	17.80
Jashpur	5	10	50	5	41.11	8.89
Kanker	10	10	100	10	99.99	0.01
Total	30		300	29	262.46	37.54

(Source: Information provided by Mandi Board and compiled by audit)

As per the proposal for Haat Bazaars, 30 units were sanctioned by SLSC for ₹ three crore. Out of the 30, 29 haat bazaars were constructed in four districts

One Haat Bazaar at 'Bandana' could not be taken up due to non-availability of land even after lapse of five years.

of which 16 were constructed as per the original proposed site. The remaining 13 were constructed at sites other than originally proposed due to non-availability of land. Further, in two districts (Bastar and Dantewada), haat bazaars were not constructed although the same were originally proposed. In Sarguja district, construction of one haat bazaar at 'Bandana' could not be commenced (July 2013) due to non-availability of land even after lapse of more than five years thereby defeating the objective of strengthening of the existing marketing infrastructure.

Further, we observed that after completion of the construction of 29 Haat Bazaars, funds totalling ₹ 37.54 lakh lying with the constructing agency (Mandi Board) since 2009-10, was not refunded to the Nodal Department as mentioned earlier in para 2.1.7.4. It was also observed that in respect of 10 Haat Bazaars constructed at Kanker district, electrification work was not taken up even though the provision of electrification was made in the unit cost.

During Exit Conference (December 2013), APC cited non-availability of land as the reason for non-taking up of the Haat Bazaar at 'Bandana' and further stated that ex-post facto approval regarding change of the sites would be taken from SLSC. Government stated (January 2014) that as land was not available, the Haat Bazaar at Bandana could not be taken up and the amount of ₹ 37.54 lakh has been returned (January 2014) to the Nodal Department. It was also stated that due to non taking up of the electrification work of 10 Haat Bazaars in Kanker District, savings of ₹ 2.90 lakh has also been returned (January 2014) to the Nodal Department.

Reply of the Government indicates that proposal for construction of Haat Bazaar at Bandana was submitted without proper assessment and planning. Further, refund of the amount as savings¹⁹ without completing the electrical work is not appropriate as these Haat Bazaars would be of restricted utility during night in the absence of electrification.

Agriculture Research Sector

The following project was audited under Agriculture Research Sector

1. Conservation of Germ Plasm

The shortcomings noticed in implementation of the above project are discussed in the following paragraph.

2.1.8.13 Non-utilisation of Medium Term Storage Module established under the project 'Conservation of Germplasm'

For the purpose of conservation of germplasm, a project proposal was prepared and submitted for sanction under RKVY. The objective was to conserve the germplasm of rice, lathyrus, small millets, linseeds, cowpea, tuber crops etc; to characterize the germplasm of rice and other crops at morphological as well as molecular level and to carry out regional studies on the conservation of biodiversity.

The technical plan submitted in the project proposal included strengthening

¹⁹ ₹ 2.90 lakh

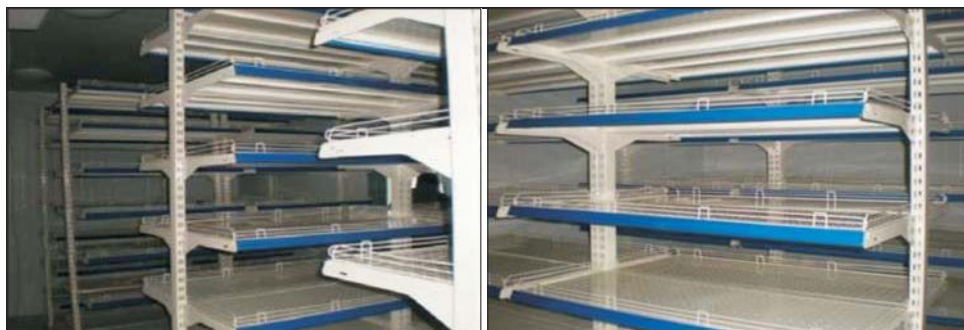
the gene bank and Medium term germplasm storage module at IGKV, Raipur. The expected outcome of the project was establishment of medium term storage module (MTSM), rich collection of germplasm, characterization of germplasm at morphological as well as molecular level and development of good varieties of different crops.

A tentative budget proposal of ₹ one crore covering three year period was submitted alongwith the project proposal which included expenditure on infrastructure, chemicals, equipments etc.

Scrutiny of the records of Director of Research Services, Raipur (DRS) revealed that SLSC had sanctioned (July 2009) the above proposal for Germplasm conservation and an amount of ₹ one crore was released (March 2010) to the Department accordingly. From the above released amount, the following equipments/items were procured/installed (October 2012):

Sl No.	Name of equipments/items	Amount (₹ in lakh)
1	Medium Term Storage (MTS) module	49.86
2	Automatic Generators	12.60
3	Deep freezers (-20)	1.87
4	Centrifuge (1.5 ml) high speed	1.95
5	DNA analyser (PCR)	4.04
Total		70.32

However, during joint physical verification of the newly established MTSM on 14 June 2013, we noticed that the same was not put to use due to non-availability of electric connection (HT) and the dehumidifier was also found not connected to the main storage module. As the MTSM was not made operational, the racks remained empty as is evident from the following photograph.



Photographs of the Medium Term Storage Module taken during Joint physical verification held on 14 June 2013.

MTSM constructed at a cost of ₹ 70.32 lakh was not made operational and remained idle since October 2012.

It is pertinent to mention that the germplasm accessions were found to be maintained in the old MTSM structure only. Thus, the newly constructed MTSM for which funds amounting ₹ 70.32 lakh were made available from RKVY were not made operational and remained idle since October 2012 thereby defeating the very objective of its construction.

On this being pointed (October 2013) out, the Government stated (December 2013) that the new MTSM was purchased looking into the requirement in future. While disagreeing with the audit comment that the very

objective of MTMS construction is defeated as it remained idle since October 2012, it was stated that though there was no electric connection during the project period, but the new MTMS was run through generators/temporary connections for keeping the germplasm as and when required.

The reply of the Government is not acceptable as no germplasms were found kept in the MTSM during the physical verification as is evident from the joint physical report which indicates that the unit was not functional. Further, the DRS has also agreed that high tension electric connection was one of the pre-requisite for smooth running of the MTSM, which incidentally was not available.

Observations on sub-Schemes of Rashtriya Krishi Vikas Yojana

The following two sub-schemes of Rashtriya Krishi Vikas Yojana were also examined:

1. Rainfall Area Development Programme (RADP)
2. Bringing Green Revolution to Eastern India (BGREI)

The shortcomings noticed in implementation of the above sub-schemes are discussed in the following paragraph:

2.1.8.14 Non-utilisation of funds under Rainfed Area Development Programme led to non-release of further funds by GoI

With an aim to improve the quality of life of farmers' by offering a complete package of activities to maximise the farm returns, the Rainfed Area Development Programme (RADP) was started by GoI during the year 2010-11 as a sub-scheme of RKVY. RADP is based on holistic agriculture development through Integrated Farming System (IFS) which provides an opportunity for development and integration of multiple components of agricultural system such as crops, horticulture, livestock, fishery etc.

Scrutiny of the records of the Nodal Officer revealed that during the year 2011-12, funds amounting ₹ 15 crore was sanctioned (April 2011) under the sub-scheme by SLSC against which amount of ₹ 7.50 crore was released (August 2011) as first installment. Sanction of the second installment was subject to the performance and response of the State towards the programme. As only ₹ 62.04 lakh (eight *per cent*) was utilised by the State till December 2011, GoI delayed the release of the second installment of ₹ 7.50 crore which was subsequently released (March 2012) at the fag end of the financial year. Against the allotted funds, expenditure of ₹ 6.23 crore could only be utilised for development of 2049 hectares (ha) against the target of 3478 ha by the end of March 2012.

Non-utilisation of funds provided under RADP during 2011-12 resulted in non-release of further funds by GoI.

Audit observed that the achievement of various components at the end of March 2013 under this Programme ranged from 39 to 133 *per cent* except under Crop Insurance component where no insurance was provided against the target of 70 hectares (*Appendix 2.1.9*). Due to slow progress in implementation of the programme, funds totalling ₹ 8.78 crore remained unutilized at the end of 2011-12 and ₹ 2.91 crore at the end of 2012-13 leading

to non-release of further funds under RADP during 2012-13 and 2013-14.

Thus, despite availability of funds, the same could not be utilised leading to non-achievement of the objective of the programme on which expenditure of ₹ 12.09 crore was already incurred. In Durg district, although an expenditure of ₹ 9.10 lakh was reported, payment as assistance was however not released to the beneficiaries. The amount was drawn through demand drafts in anticipation of expenditure and retained with the Assistant Soil Conservation Officer (ASCO). Similarly, in Kanker district, amount of ₹ 12.30 lakh allotted to Deputy Director, Veterinary Services (₹ 4.80 lakh) and Assistant Director, Horticulture (₹ 7.50 lakh) could not be utilised and were parked in Civil Deposit.

On this being pointed (October 2013) out, the Government stated (December 2013) that the assistance provided to farmers under this programme was less as compared to other similar programmes which resulted in less than expected progress under this programme. In respect of the unreleased amount of ₹ 9.10 lakh in Durg district, it was stated that ₹ 7.50 lakh has since been released to the beneficiaries. In respect of ₹ 12.30 lakh parked in k-deposit in Kanker district, it was stated that action is being initiated to get the amount released for probable utilisation by the year end. During Exit Conference (December 2013), APC accepted the audit observation and stated that nearly 90 per cent of the work has been completed and the remaining fund would be utilised by the end of this financial year.

The fact remains that due to slow progress in implementation of the programme under the sub-scheme and non-utilisation of the funds, further funds were not released by GoI.

2.1.8.15 Irregular expenditure on implementation of Bringing Green Revolution in Eastern India (BGREI) scheme in National Food Security Mission (NFSM) implemented districts

Government of India had made additional allocation from 2010-11 under RKVY scheme for extending green revolution to the Eastern region of the country. In Chattisgarh, funds were also provided under 'Bringing Green Revolution in Eastern India' (BGREI), a sub scheme of RKVY. As per the Scheme guidelines, the interventions were to be implemented in non-NFSM (National Food Security Mission) districts.

The interventions included Block demonstration of rice and wheat, construction of shallow tube wells/bore well, distribution of pump sets, seed drills and construction of irrigation channels etc.

Scrutiny of records of Nodal Office revealed that expenditure of ₹ 241.61 crore was incurred in the State under BGREI scheme during 2010-13. Although the interventions were to be implemented in non-NFSM districts, expenditure of ₹ 167.74 crore was incurred in NFSM districts also. In the selected districts which are also NFSM districts, ₹ 25.70 crore was incurred in Durg, ₹ 24.93 crore in Sarguja, ₹ 35.37 crore in Bilaspur, ₹ 6.42 crore in Rajnandgaon and ₹ 29.12 crore in Raipur district which was irregular.

₹ 167.74 crore was incurred under BGREI in NFSM districts in contravention to the provisions of BGREI guidelines.

Further, block demonstration of rice and wheat was only permissible under BGREI whereas an amount of ₹ 2.27 crore was spent on block demonstration of sugarcane (2010-11) and ₹ 2.98 crore was spent on maize demonstration (2011-13). This included amount of ₹ 1.82 crore incurred on maize demonstration in non-NFSM districts. Thus, expenditure of ₹ 169.56²⁰ crore incurred in contravention of the scheme guidelines was irregular and also indicative of lack of monitoring.

During the Exit Conference (December 2013), APC stated that activities under BGREI was also undertaken in NFSM districts as there was huge demand. APC also stated that in future, the provisions of guidelines would be strictly observed. Government further stated (January 2014) that as per the instructions of GoI, cash crops were also to be promoted. Hence, maize and sugarcane were also taken up.

Contention of the Department is in variance with the guidelines of BGREI which clearly state that the interventions were to be implemented in non-NFSM districts. As regards taking up of maize and sugarcane as cash crops, the reply is not acceptable as the guidelines provide for taking up block demonstrations of rice and wheat only.

Stream-II Projects

As mentioned in Paragraph 2.1.6.2, the funds under Stream-II will be available for strengthening the existing State sector schemes for filling the resource gaps.

The following two projects were audited under Stream-II:

1. Assistance to *Chhattisgarh Rajya Vidyut Vitran Company* for energisation of unconnected pumps
2. Installation of solar system in Directorate Office

We in audit observed that the project of Installation of solar system in Directorate Office was completed (July 2011) and made functional. Shortcomings noticed in implementation of the project of Assistance to *Chhattisgarh Rajya Vidyut Vitran Company* for energisation of unconnected pumps are discussed in the following paragraph.

2.1.8.16 Unauthorised expenditure of ₹ 20 crore on energisation of unconnected irrigation pumps

The guidelines for implementation of the RKVY scheme provide that for strengthening of existing schemes and for filling resource gaps under the State Plan, projects can be sanctioned under Stream-II for the schemes already included in the State Plan and approved by the Planning Commission.

Expenditure of ₹ 20 crore was incurred on energisation of irrigation pumps without sanction from SLSC.

Scrutiny of projects implemented by the Nodal Department, it was observed that an amount of ₹ 20 crore was provided (November 2010) by the Nodal Department and ₹ 30 crore (October 2010) by Mandi Board to Chhattisgarh State Power Distribution Company Limited (CSPDCL) for electrification/

²⁰ ₹ 167.74 + ₹ 1.82 crore = ₹ 169.56 crore

energisation of the unconnected pumps of the farmers. As per GoCG's instructions (November 2010), the approval of the SLSC was to be obtained by the Nodal Department.

We further observed that in the Annual Action Plan 2011-12, the Nodal Department had proposed (April 2011) the project for electrification of unconnected irrigation pumps for ₹ 50.00 crore before the SLSC but the same was not approved. However, we observed that a total of 12,611 unconnected irrigation pumps were energised by CSPDCL after incurring expenditure of ₹ 50 crore for which CSPDCL had even furnished the Utilisation Certificates (May 2011) to the respective departments.

The expenditure of ₹ 20 crore incurred from RKVY funds by the Nodal Department was unauthorised and irregular as it was neither proposed in the SAP nor sanctioned by the SLSC.

On this being pointed out (October 2013), the Government while agreeing to the non-approval by SLSC of the proposal for energisation of un-connected irrigation pumps stated (December 2013) that the same was approved (May 2010) by the Additional Chief Secretary cum President of SLSC. It was also stated that out of the total expenditure of ₹ 50 crore, only ₹ 20 crore was incurred from RKVY and balance ₹ 30 crore was borne by the Mandi Board.

The fact remains that expenditure of ₹ 20 crore incurred for this project from RKVY funds without approval from SLSC was irregular and unauthorised.

Other points

2.1.8.17 Idle expenditure on grading machines valuing ₹ 40 lakh

In modern marketing system, it is essential that the graded agricultural produce is marketed for value addition. To facilitate this system in market yard itself, grading machines were proposed to be established for promoting the habit of grading the farm produce before auctioning and add value to the farmers' produce.

During the year 2007-08, five units of grading machines costing ₹ 80 lakh at the rate of ₹ 16 lakh per machine and during 2008-09, four units costing ₹ 80 lakh at the rate of ₹ 20 lakh per machine were sanctioned under RKVY. Mandi Board was appointed as the executing agency for procurement and establishment of the grading machines.

Scrutiny of the records of Mandi Board revealed that against the sanctioned nine grading machines, only eight grading machines costing ₹ 1.60 crore could be procured as detailed below:

Table-2.1.11: Details of Grading Machines sanctioned

Year	Name of Mandi	No. of units	Cost per unit (₹ in lakh)	Total cost (₹ in lakh)
2007-08	Tulsi, Tifra, Rajim and Sakti	04	20.00	80.00
2008-09	Mahasamund, Newra, Ambikapur and Naila	04	20.00	80.00
Total		08		160.00

(Source: Information provided by Mandi Board and compiled by audit)

Two grading machines valuing ₹ 40 lakh could not be installed since more than five years due to non-availability of premises.

It is evident from the above table that during 2007-08, against the sanctioned five units, only four grading machines could be procured at the total cost of ₹ 80 lakh. It was further observed that two grading machines procured (March 2008) for Tifra (Bilaspur) and Tulsi (Raipur) could not be installed till date (September 2013). Further, due to non-availability of premises for installation of grading machine, the grading machine procured for Ambikapur was subsequently installed at Sarangarh.

On this being pointed (October 2013) out, Government stated (December 2013) that during submission of DAP in the year 2007-08, the rate contracted price of the grading machine was ₹ 16 lakh, which increased to ₹ 20 lakh by the time sanction and actual allotment was received. This resulted in procurement of only four grading machines during 2007-08. It was also stated that the mandis at Tifra and Tulsi was under development as such the two grading machines could not be installed. During the Exit Conference (December 2013), APC while accepting the audit observation stated that appropriate action would be taken to utilise the grading machines.

The fact remains that grading machines costing ₹ 40 lakh remained idle for more than five years indicates lack of planning and monitoring of implementation of the projects.

2.1.9 Monitoring and Evaluation

2.1.9.1 Absence of monitoring of the implementation of RKVY

The guidelines of RKVY envisages constitution of a State Level Sanctioning Committee (SLSC) which will be responsible for sanctioning of projects under Stream-I of the RKVY, monitoring the progress of the sanctioned projects/schemes, reviewing the implementation of the schemes' objectives and ensure that the programmes are implemented in accordance with the guidelines laid down, ensuring that no duplication of efforts or resources takes place, initiating evaluation studies from time to time, as may be required etc. SLSC shall meet as often as required but shall meet at least once in a quarter.

As per amendments to the guidelines of the RKVY intimated by GoI (July 2008), provision of constitution of a Committee under Chairmanship of Agriculture Production Commissioner (APC) which would review the implementation of RKVY on a monthly basis and submit reports to the SLSC was added.

We however, observed from the records of Nodal Office that since the implementation of RKVY in the State (from 2007-08 to 2012-13) the SLSC could meet only nine times against the required 24 times. Further, no committee was constituted under the Chairmanship of APC to review the implementation of RKVY on a monthly basis and as such, no review reports on implementation of RKVY were furnished to the SLSC.

On this being pointed (October 2013) out, Government stated (December 2013) that monitoring of sanctioned projects is done during the SLSC meetings. Further, it was also stated that consultant from National Institute of Rural Development (NIRD) had also conducted a monitoring and APC also

The frequency of SLSC meetings was less and no committee was constituted to review the implementation of RKVY.

reviews the progress during weekly meetings. At present, NABARD has been appointed to conduct an end-term monitoring. During the Exit Conference (December 2013), APC stated that efforts will be made to strengthen the monitoring mechanism.

The fact remains that the frequency of SLSC meetings was very less and also that NIRD did not furnish any monitoring report to the State till date. The Committee for reviewing the implementation of RKVY required under Guidelines of Scheme was also not constituted.

2.1.9.2 Monitoring by National Institute of Rural Development

The National Institute of Rural Development (NIRD), Hyderabad was appointed by GoI in the year 2007-08 as the Standing Consultant for monitoring of RKVY and to assist the State in rendering support in planning/implementation and monitoring of RKVY at local level.

Nodal Officer reported (July 2013) that consultants were appointed by NIRD who reported the progress directly to GoI. However, at present no consultant appointed either by NIRD or GoI was working in the State.

During the Exit Conference (December 2013), APC stated that since NIRD was appointed by the GoI, they may have submitted their report to GoI. Government stated (January 2014) that in future, review of the monitoring activities conducted by NIRD would be regularly done.

As no monitoring reports were submitted to the GoCG by the consultants from NIRD, Hyderabad, appropriate action on the short comings in implementation of the scheme activities also could not taken by the Department.

2.1.9.3 Internal Control

Internal Control Mechanisms including internal audit are put in place to ensure efficient and effective monitoring and control over implementation and to ensure that the monitoring mechanism at each level was adequate.

Audit scrutiny revealed that:

- In the Agriculture Department, Internal Audit wing though established, did not conduct any separate audit of the projects under RKVY scheme. In the Horticulture Department, the Internal Audit wing was not established, as such no internal audit of the Scheme was conducted till date.
- As per Para 7.1.5 of the RKVY Guidelines, the Nodal Agency was to ensure that an inventory of the assets created under the Projects should be preserved and assets that are no longer required, should be transferred to the Nodal Department, for its use and redeployment where possible. However, no separate policy was found to have been formulated in the State to safeguard and protect the assets created under RKVY.

2.1.10 Conclusion

The State has implemented various Central and State Schemes for development of agriculture besides *Rashtriya Krishi Vikas Yojana* (RKVY) and was able to achieve more than six *per cent* growth during the XIth Five

Year Plan (2007-2012) period in the agriculture sector as compared to 3.93 per cent²¹ during the Xth Five Year Plan (2002-2007). The efforts of the Department in maximising returns to the farmers in Agriculture were very encouraging as the productivity in respect of major crops increased considerably and ranged from 12 to 35 per cent. RKVY was launched to incentivise states to draw up plans for their agriculture sector more comprehensively so as to achieve four per cent annual growth in the agricultural sector during the XIth Plan by ensuring a holistic development of Agriculture and allied sectors. However, some of the projects of RKVY reviewed were completed within the time frame and some projects were delayed or were incomplete. There was delay in preparation and submission of District Agriculture Plans and State Agriculture Plan. Lack of planning in implementation of the projects was observed as many projects were not included in the State Agriculture Plan. There was delay in release of funds to implementing agencies and funds were not utilised efficiently resulting in non-release of subsequent funds from Government of India. Even though substantial amount was shown as utilised, significant amount was retained in Civil deposit and with the implementing agencies. We also observed instances of non-completion of construction works and under-utilisation of created infrastructure. Internal audit, a vital component of internal control mechanism, was not done separately for RKVY projects by the Nodal department and was absent in the Horticulture department. Monitoring of the scheme activities was ineffective, frequency of State Level Sanctioning Committee meetings was very less and committee required to be constituted as per Scheme guidelines to review the implementation of RKVY was not constituted.

2.1.11 Recommendations

We recommend that the Government should:-

- *Ensure that there is synergy between the Projects sanctioned and District Agriculture Plans and State Agriculture Plan.*
- *Ensure complete utilisation of funds to avoid subsequent non-allotment of funds by Government of India.*
- *Take steps to ensure achievement of capacity utilisation in plant production by the nurseries (Horticulture).*
- *Initiate steps to complete the construction works of Farmers' information centers, Block Level Multipurpose Farmers Centres and Godowns at the earliest so that benefits of the scheme are availed by targeted beneficiaries.*
- *Organise meeting of State Level Sanctioning Committee at least once in a quarter and constitute a Committee under Agriculture Production Commissioner to review the implementation of Rashtriya Krishi Vikas Yojana on a monthly basis.*

²¹ Average annual growth rate calculated on the basis of data sourced from Central Statistical Organisation, Government of India.

2.2 INDIRA AWAAS YOJANA

Executive Summary

Indira Awaas Yojana (IAY), a flagship scheme of the Ministry of Rural Development (MoRD), was launched with an aim to provide houses to the poor in the rural areas. The Performance Audit of IAY was carried out to examine the implementation of the scheme in the backdrop of its objectives to provide housing for rural Below Poverty Line (BPL) homeless population and facilitate them to have a complete functional dwelling unit with basic needs. The major audit findings are as discussed below:

- The permanent IAY list prepared for selection of beneficiaries was not in accordance with the seniority of BPL list.
{Paragraph 2.2.8.1(b)}
- State share was released with delay ranging between two to 744 days.
(Paragraph 2.2.8.3(a))
- IAY funds in *Janpad Panchayats* (JPs) were not kept in separate bank accounts and the interest generated could not be properly assessed. Further, interest generated from IAY funds was not utilised for scheme activities.
{Paragraph 2.2.8.3(b) and 2.2.8.3(c)}
- There was diversion of ₹ 104.70 lakh from the IAY funds in disregard to the scheme guidelines.
{Paragraph 2.2.8.3(f)}
- Lack of initiation for convergence with other schemes for providing basic facilities deprived the beneficiaries from availing the facilities of a complete functional dwelling unit.
{Paragraph 2.2.8.4(a), 2.2.8.4(b), 2.2.8.4(c) and 2.2.8.4(e)}
- There had been lack of training and initiation for creating awareness among the IAY beneficiaries for Differential Rate of Interest scheme, Credit-cum-Subsidy scheme and use of cost effective, environment friendly technologies.
{Paragraph 2.2.8.4(e), 2.2.8.5(a) and 2.2.8.5(d)}
- Records pertaining to IAY waitlist, database detailing year wise list of beneficiaries, date of release of installment, status of work, inventory of houses etc. were not properly maintained by *Janpad Panchayats*.
{Paragraph 2.2.8.5(b)}
- Awaas Soft, a web enabled software of IAY for facilitating e-Governance of the scheme through Management Information System (MIS) was not updated leading to differences in the data between Monthly Progress Reports and MIS.
{Paragraph 2.2.8.5(f)}

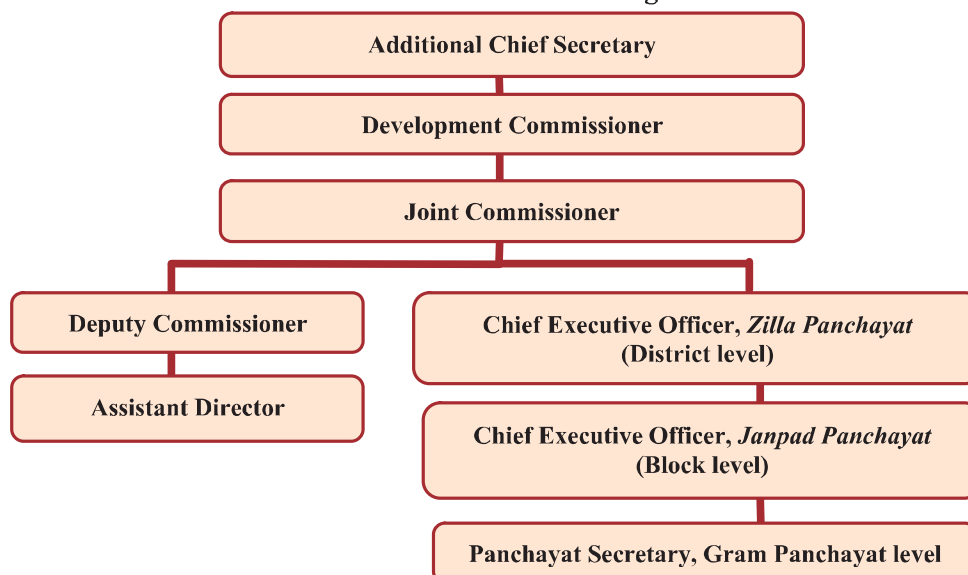
2.2.1 Introduction

Indira Awaas Yojana (IAY), a flagship scheme of the Ministry of Rural Development (MoRD), Government of India (GoI) was launched during 1985-86 as a sub scheme of Rural Landless Employment Guarantee Programme (RLEGP) to provide houses to the poor in the rural areas. Since the launching of Jawahar Rozgar Yojana (JRY) in April 1989, IAY was continued as a sub scheme of JRY and implemented as an independent scheme from January 1996 onwards. IAY aims at providing financial assistance for construction/upgradation of dwelling units to the poor families of the Scheduled Castes (SC), Scheduled Tribes (ST), free bonded labourers, minorities and non-SC/ST Below Poverty Line (BPL) rural households, widows and next-of-kin of defence personnel/paramilitary forces killed in action residing in rural areas (irrespective of their income criteria), ex-servicemen and retired members of paramilitary forces fulfilling the other conditions. Convergence for IAY houses was to be provided with Total Sanitation Campaign (TSC), Rajiv Gandhi Gramin Vidyutikaran Yojana (RGVY) and National Rural Drinking Water Supply Scheme (NRWSS). The Homestead Scheme was launched for providing house site to rural landless BPL households. The Department of Panchayat and Rural Development, Government of Chhattisgarh (Department) is responsible for the implementation of the scheme in the State.

2.2.2 Organisational Set-up

The Additional Chief Secretary (ACS) is the head of the Department at the Government level and Development Commissioner (DC) under the ACS carries out implementation of the scheme at the State level. The implementing agencies at the District and Block are Chief Executive Officers (CEO) of *Zilla Panchayats* (ZPs) and *Janpad Panchayats* (JPs) respectively and Panchayat Secretary at the Gram Panchayat level. The Assistant Development Extension Officers (ADEOs) and Secretaries of Gram Panchayat under the CEOs of JPs are the officers responsible for monitoring the scheme at the grass root level.

Organisational Setup of Panchayat and Rural Development Department, Government of Chhattisgarh



2.2.3 Audit Objectives

The objectives of the Performance Audit were to assess whether:

- the selection of beneficiaries was in accordance with the scheme guidelines;
- the physical performance of units constructed and upgraded was as planned and targeted and that the construction corresponded to the quality and financial parameters set out in the scheme guidelines;
- the allocation and release of funds under IAY were made in an adequate and timely manner and that these were utilized economically and efficiently in accordance with the scheme provisions;
- the convergence of the IAY activities with other programmes as envisaged was effectively achieved and availability of a complete functional dwelling unit was ensured; and
- the mechanism in place for monitoring and evaluation of the outcomes of the programme were adequate and effective.

2.2.4 Audit Criteria

The audit criteria has been derived from the following sources:

- Guidelines of Indira Awas Yojana issued by the Ministry of Rural Development, Department of Rural Development, GoI;
- Circulars/instructions issued by the Department of Rural Development, GoI;
- Circulars/instructions issued by the Department of Panchayat and Rural Development, Financial code and Treasury code of Government of Chhattisgarh; and
- Progress Reports of the scheme at various levels, Audit Reports of the Chartered Accountants and other records relevant to the scheme.

2.2.5 Scope of audit and audit methodology

The Performance Audit was conducted for the period from 2008-09 to 2012-13 involving test check of records at Office of the Development Commissioner (DC), Raipur at the State level, ZPs at the district level and JPs at the block level. Besides examination of records in six ZPs and 15 *Janpad Panchayats*¹ (JPs) of six² selected districts, beneficiary survey was also conducted in 214 villages of 149 Gram Panchayats (GPs) under the selected JPs.

The Entry Conference was held with ACS on 13 May 2013 to discuss the audit objectives and audit criteria adopted for the Performance Audit. The field audit for the Performance Audit was conducted between May 2013 and July 2013. The Exit

¹ JP Bakawand and JP Jagdalpur (Bastar), JP Balod and JP Gunderdehi (Durg), JP Charama and JP Narharpur (Kanker), JP Korba and JP Paali (Korba), JP Churra, JP Dharsiwa and JP Fingeshwar (Raipur) and JP Ambikapur, JP Lundra, JP Mainpaat and JP Ramchandrapur (Sarguja)

² Bastar, Durg, Kanker, Korba, Raipur and Sarguja

Conference to discuss the audit observations was held with ACS on 16 January 2014.

2.2.6 Funding Pattern

Indira Awaas Yojana, a Centrally Sponsored Scheme is funded on cost-sharing basis between the Government of India and the State Governments in the ratio of 75:25. The *Indira Awaas Yojana* funds are operated by the ZPs at the district level. Central assistance is released by MoRD every year to the ZPs, in two installments. The first installment equivalent to 50 *per cent* of the total allocation for a particular district is released in the beginning of the financial year. The second installment is released by MoRD on the request of the ZPs subject to utilization of the funds available and fulfillment of other conditions laid down in the scheme guidelines.

2.2.7 Planning

According to para 4.2(viii) of guidelines, Annual Plan should be approved by the ZP or the Governing Body of the District Rural Development Authority (DRDA) as the case may be, for release of second installment.

Annual plan was not prepared by the ZPs.

During the audit of selected ZPs, it was observed that Annual Plan was not prepared. However, department extended the benefit of allotment of IAY houses to the targeted beneficiaries on the basis of targets received from GoI.

During the exit conference (January 2014), the Additional Chief Secretary (ACS), while accepting the facts, stated that the targets were provided by Government of India (GoI), the State Government is not in a position to decide the targets. However, efforts would be initiated to ensure the preparation of Annual Plan.

Reply confirms that the Annual Plan was not being prepared by the ZPs or DRDAs which was an essential condition for release of second installment.

2.2.8 Audit Observation

2.2.8.1 Identification of Beneficiaries

2.2.8.1(a) Allotment of houses to different categories of beneficiaries

As per para 1.5 of IAY guidelines, at least 60 *per cent* of the total IAY allocation during a financial year is to be utilized for construction/upgradation of dwelling units for SC/ST BPL households, a maximum 40 *per cent* for non SC/ST BPL rural households and three *per cent* of the above categories is earmarked for physically and mentally challenged persons.

The percentage of physical achievement of IAY scheme is shown in the **Table 2.2.1**.

Table 2.2.1: Percentage allocation of houses to different categories of beneficiaries

Year	SC/ST		Others ³		Physically challenged	
	Whole State	Selected districts	Whole State	Selected districts	Whole State	Selected districts
1	2	3	6	7	8	9
2008-09	62	64	34	31	0.96	1.75
2009-10	65	70	32	27	0.29	0.42
2010-11	66	65	31	30	0.57	0.69
2011-12	67	67	32	31	1.09	1.52
2012-13	84	84	15	15	0.31	0.36

(Source: Information furnished by department and compiled by audit)

From the above table, it may be seen that the State had been achieving the minimum 60 *per cent* target of allocation of houses to SC/ST categories. The achievement of the selected districts was almost in tandem with that of the State.

However, it was observed that the categorisation of beneficiaries in BPL list and IAY waitlist included only SCs, STs and Other Backward Classes (OBCs). The recommendations of the *Gram Sabhas* for IAY assistance also did not indicate the Physically challenged (PC) beneficiaries. In the absence of any record for identification of PC beneficiaries, the percentage of allocation of IAY assistance to PC beneficiaries could only be assessed from the progress reports prepared by the department after providing assistance to the beneficiaries. It was revealed that during the period 2008-09 to 2012-13, allotment of IAY assistance to PC beneficiaries in the State ranged from 0.31 to 1.09 *per cent*. However, in the selected districts there was marginal increase in the above percentage, which ranged from 0.36 to 1.75 *per cent*. In the absence of proper records showing the actual eligible PC beneficiaries, timely allotment of assistance to PC beneficiaries could not be ascertained.

During the exit conference (January 2014), the ACS stated that available PC beneficiaries were provided assistance. It was also stated that the matter would be looked into for ensuring timely and speedy allotment of assistance to the PC beneficiaries.

The records of the Department does not confirm the reply that available PC beneficiaries were provided assistance. Department may take steps to ensure identification of eligible PC beneficiaries for allocation of assistance as per norms.

Physically challenged beneficiaries were indicated neither in the BPL list nor in the IAY waitlist.

³ Others include all beneficiaries excluding SC/STs and minorities.

2.2.8.1(b) Improper preparation of IAY waitlist

According to para 2.1 of the IAY guidelines, the District Panchayat/*Zilla Panchayat*/District Rural Development Agencies (DRDAs) on the basis of allocations made and targets fixed shall decide the number of houses to be constructed/upgraded Panchayat-wise under IAY, during a particular financial year. The same shall be intimated to the Gram Panchayat concerned. Thereafter, the beneficiaries, restricting to this number, will be selected from the Permanent IAY waitlist prepared on the basis of BPL list in order of seniority in the list. The Gram Panchayats may draw out the shelterless families from the BPL List strictly in the order of ranking in the list. Once the lists are prepared, they need to be approved by the Gram Sabha (GS). Selection by the GS is final and no approval of any higher body is required. Zilla Parishads and Block Development Offices should, however, be sent a list of selected beneficiaries for their information.

Test check of BPL list and IAY waitlist at selected JPs and GPs, revealed instances where seniority of BPL list was not maintained while preparing the IAY waitlist as discussed in the following paragraphs.

(i) During the test check of records in JP Dharsiwa (Raipur district) and GP Ajarbahaar of JP Korba (Korba district), it was noticed that the order of beneficiaries in the IAY waitlist was not in accordance with the seniority of BPL list. Instances were noticed where certain families having higher seniority in the BPL list were allotted a lower seniority in the IAY waitlist. Since the financial assistance under the scheme was provided in the order of seniority in the IAY waitlist, faulty preparation of IAY waitlist had led to extension of assistance to beneficiaries with lower seniority in the BPL list (2007-08 to 2010-11) as shown in *Appendix 2.2.1*.

On this being pointed out, CEO JP Dharsiwa stated that the preparation and changes of the IAY waitlist was as per the recommendation of Gram Sabha. However, CEO JP Korba accepted the audit observations.

During the exit conference (January 2014), the ACS stated that the IAY waitlist in the State of Chhattisgarh is prepared on the basis of need and prevailing financial conditions of the beneficiaries. It was also stated that the list was approved by the *Gram Sabhas*. However, it was assured that the matter would be reviewed and required instructions would be issued.

Reply of ACS is not in consonance with IAY guidelines, which prescribes for preparation of IAY waitlist strictly in the order of the BPL list.

(ii) Further, it was also noticed that in the year 2009-10, two beneficiaries of GP, Barpali of JP Korba in Korba district were provided assistance whose names had not figured in the BPL list.

On this being pointed out, Department informed that these beneficiaries were relatives of the actual beneficiaries listed in the BPL list.

During the exit conference (January 2014), the ACS stated that the matter would be examined.

The reply confirms allotment of IAY houses in the name of the relatives of BPL household, which is not as per the provisions of the guidelines.

The IAY waitlist was not prepared in accordance with the BPL list.

(iii) In JP Chhura of Raipur district, it was observed that JP was following the practice of preparation of a new waitlist every year. The preparation of new waitlist without exhausting the previous waitlist creates the possibility of inclusion of non-eligible beneficiaries and exclusion of eligible beneficiaries in the waitlist.

During the test check of records in one selected GP Karkara of JP Chhura, it was observed that waitlist for the year 2012-13 included only 30 beneficiaries whereas the previous waitlist (2011-12) included the names of 223 beneficiaries. The names of 193 beneficiaries were excluded in the new waitlist. It was seen from the records that GP Karkara recommended for inclusion of 193 beneficiaries in IAY waitlist as they were eligible beneficiaries. However, no further action was available in the records of JP. Thus, improper preparation of IAY waitlist led to exclusion of 193 eligible beneficiaries.

On this being pointed out, CEO, JP, Chhura stated that necessary investigation would be made in the matter and intimated to audit.

During the exit conference (January 2014), the ACS stated that according to verification of IAY beneficiaries by JP, it was found that 193 beneficiaries were ineligible for assistance under IAY.

Reply is not acceptable as no such record of verification was produced to audit by JP during audit and GP had also again recommended (April 2013) inclusion of these 193 beneficiaries in the IAY waitlist.

(iv) During scrutiny of records at JP Mainpaat in Sarguja district, it was noticed that IAY waitlist prepared during the period 2006-07 was exhausted in 2009-10 and a fresh IAY waitlist was prepared during 2009-10. During this period, another IAY list was also prepared for providing assistance to BPL population affected by the Left Wing Extremism.

Test check of records revealed that in GP Narmadapur under JP Mainpaat, there were 22 BPL families (*Appendix 2.2.2*) who were not included in any of the IAY waitlist. Despite this, they were sanctioned assistance under IAY in the year 2009-10. This clearly highlights the improper preparation of IAY waitlist.

On this being pointed out, Department stated that the above beneficiaries were left out during the preparation of IAY waitlist. However, Gram Sabha approved the nomination of these beneficiaries and thus were provided assistance.

The fact remains that Gram Sabha approved the name of the beneficiaries separately who were not included in the IAY waitlist without specifying any reason for such inclusion.

During the exit conference (January 2014), the ACS stated that the directions would be issued for preparation of IAY waitlist as per the guidelines.

2.2.8.2 Physical and Financial Performance

The physical targets and financial allocation for IAY are made by GoI and the State Government is responsible for releasing the matching State share as well as for implementation of the scheme.

2.2.8.2 (a) Financial Outcome

The financial outcome of the scheme for the period 2008-09 to 2012-13 was as under:

Table 2.2.2: Table showing the financial status of IAY in the State*(₹ in crore)*

Year	Opening Balance	Central Share	State Share	Other Receipts ⁴	Total funds available	Expenditure	Closing Balance	Savings (Per cent)
1	2	3	4	5	6	7	8	9
2008-09	2.35	76.40	24.57	0.81	104.13	100.21	3.93	4
2009-10	33.88	117.54	49.14	1.11	201.67	189.18	12.49	6
2010-11	21.14	132.00	39.86	3.90	196.91	174.69	22.22	11
2011-12	27.38	130.97	52.18	1.37	211.90	185.57	26.33	12
2012-13*	25.67	291.99	97.28	2.93	417.86	366.07	51.79	12
Total		748.90	263.04	10.11		1015.72		

(Source: Information furnished by department and compiled by audit)

(*Including Homestead and flood affected)

The financial outcome of the scheme of six selected districts for the period 2008-09 to 2012-13 was as under:

Table 2.2.3: Table showing the financial status of IAY in the test checked districts*(₹ in crore)*

Year	Opening Balance	Central Share	State Share	Other Receipts	Total funds available	Expenditure	Closing Balance	Savings (per cent)
1	2	3	4	5	6	7	8	9
2008-09	0.72	34.41	10.65	0.20	45.98	45.56	0.42	1
2009-10	15.96	50.88	23.23	0.57	90.64	86.12	4.52	5
2010-11	5.58	60.20	15.77	2.83	84.38	77.82	6.56	8
2011-12	6.71	53.35	22.26	0.75	83.07	73.00	10.07	12
2012-13*	7.07	133.30	44.43	0.83	185.63	160.89	24.74	13
Total		332.14	116.34	5.18		443.39		

(Source: Information furnished by department and compiled by audit)

(*Including Homestead and flood affected)

As may be seen from the above table the non-utilisation of IAY funds were upto 12 per cent in the State and upto 13 per cent in the test checked districts. It is also observed that there was persistent difference between the closing balance of a year and opening balance of the successive year. The inconsistency of closing balance of previous year with opening balance of subsequent year was noticed in all the test checked districts as detailed in **Appendix 2.2.3**.

During the exit conference (January 2014), the ACS stated that the savings were due to receipt of GoI funds at the fag end of the year. Regarding difference in opening and closing balance, it was stated that corrective measures would be initiated.

Department needs to have proper reconciliation mechanism to avoid any differences in opening and closing balances.

⁴ Other receipts includes interests received on IAY funds

2.2.8.2 (b) (i) Physical Outcome

The physical outcome of the scheme in the State for the period 2008-09 to 2012-13 was as follows:

Table 2.2.4: Table showing the physical status of IAY in the State

Year	Annual target for the year	Houses sanctioned during the year	Shortfall (-) / Excess(+)	Houses under construction	Houses completed ⁵
1	2	3	4	5	6
2008-09	30010	29713	(-)297	3249	27919
2009-10	57520	57499	(-)21	19416	40065
2010-11	40203	40224	(+)21	17662	41408
2011-12	37466	37819	(+)353	13960	43010
2012-13*	110158	105889	(-)4269	78344	41572

(Source: Information furnished by department and compiled by audit)

(*Including Homestead and flood affected)

The physical outcome of the scheme in the six test checked districts during the period 2008-09 to 2012-13 was as under:

Table 2.2.5: Table showing the physical status of IAY in test checked districts

Year	Annual target for the year	Houses sanctioned during the year	Shortfall (-) / Excess(+)	Houses under construction	Houses completed
1	2	3	4	5	6
2008-09	13107	12806	(-)301	660	12855
2009-10	25160	25329	(+)169	9527	16184
2010-11	17392	17644	(+)252	7836	19459
2011-12	15381	15441	(+)60	4067	18612
2012-13*	45747	44252	(-)1495	29607	18709

(Source: Information furnished by department and compiled by audit)

(*Including Homestead and flood affected)

According to para 5.10 of the guidelines, completion of a dwelling unit in no case should take more than two years. The number of houses pending for completion for more than the stipulated period of two years could not be ascertained from the records maintained by the department. In the above table the houses under construction and houses completed include the cases in which assistance was given in the previous years also, the information in respect of which was not separately maintained in the field offices as mentioned in paragraph 2.2.8.5(b).

It could be noticed from the above tables that in the State there was shortfall in achievement of targets during the years 2008-10 and 2012-13 and excess achievement during 2010-12. In the test checked districts, the shortfall in 2008-09 was achieved during 2009-12 but again there was shortfall in 2012-13.

Department in its reply stated that shortage was cleared in the subsequent years.

During the exit conference (January 2014), the ACS accepted the audit observation and stated that efforts would be made to ensure the achievement of targets.

⁵ Houses completed includes targets of the previous years also

2.2.8.2 (b) (ii) Sanction of assistance to male members instead of female members of the beneficiary family

According to para 2.4 of the IAY guidelines, allotment of dwelling units should be in the name of female member of the beneficiary household. Alternatively, it can be allotted in the name of both husband and wife. However, if there is no eligible female member in the family available/alive, house can also be allotted to the male member of a deserving BPL family.

The position of women beneficiaries during the period of Performance Audit is as under:

Table 2.2.6 (a): Table showing the status of assistance provided to women and jointly to husband and wife during the last five years in the State

Year	Sanctioned	Women	Husband and wife jointly	Percentage of women and husband and wife jointly	Balance ⁶ {2-(3+4)}
1	2	3	4	5	6
2008-09	29713	7984	21460	99	269
2009-10	57499	13962	43399	100	136
2010-11	40224	10062	30150	100	12
2011-12	37819	6665	30972	100	182
2012-13	105889	19528	84569	98	1792
Total	271144	58201	210550	99	2393

(Source: Information furnished by department and compiled by audit)

Table 2.2.6 (b): Table showing the status of assistance provided to women and jointly to husband and wife during the last five years in the selected districts

Year	Sanctioned	Women	Husband and wife jointly	Percentage of women and husband and wife jointly	Balance {2-(3+4)}
1	2	3	4	5	6
2008-09	12806	4049	8533	98	224
2009-10	25329	6377	18873	100	79
2010-11	17644	4431	13213	100	0
2011-12	15441	1279	14046	99	119
2012-13	44252	9517	33081	96	1654
Total	115472	25653	87746	98	2076

(Source: Information furnished by department and compiled by audit)

Houses were allotted to male members despite availability of female members in the family.

The above data reveals that more than 98 *per cent* allotments in the State and more than 96 *per cent* allotments in the test checked districts were made in the name of women or husband and wife jointly. Thus, as per the data furnished by Department only two *per cent* allotments in the State and four *per cent* allotments in the selected districts were in the name of male beneficiaries. On the contrary, the beneficiary survey conducted by audit revealed that 66⁷ *per cent* assistance was provided in the name of male beneficiaries despite availability of eligible female members in their family.

Thus, it is evident that Department did not maintain the data of allotment to male beneficiaries separately.

⁶ Calculated by audit

⁷ 1543 beneficiaries of the selected GPs, assistance given to 1024 male beneficiaries = 66 *per cent*

The above facts indicate non-compliance of the scheme guidelines. The allotment of dwelling unit in the name of female members as provided in the guidelines may increase the participation of female members in the family which in turn would be a step towards women empowerment in the society.

During the exit conference (January 2014), the ACS accepted the audit observation and stated that directions for compliance would be issued.

2.2.8.3 Allocation and Release of funds

2.2.8.3(a) Delay in release of matching share by the State Government

According to Para 4.6 of IAY guidelines, the State Government shall release its share to the ZPs/DRDAs within one month after the release of Central assistance and copy of the same should be endorsed to MoRD. Further, as per para 4.8 *ibid*, the interest amount accrued on the deposits of the IAY funds shall be treated as part of the IAY resources.

During scrutiny of the records at office of the Development Commissioner, Raipur it was observed that during the year 2008-09 to 2012-13, State share to ZPs was released with delay ranging from two to 744 days (*Appendix 2.2.4*).

On this being pointed out, the Department stated that the financial sanction was to be submitted to the Finance Department and the sanction was received only after the actual receipt of funds in the accounts of the State Government. The intimation of release of GoI share was also delayed in some instances which gets noticed only during the preparation of proposal for next installment. The GoI shares received at the fag end of the year also was a reason for the delayed release of State share.

It was seen that there were cases of delay in release of State share even when the GoI share was received in the mid of the year. Further, the delay in transfer of funds due to delayed receipt of sanctions from GoI, could have been avoided had the department maintained separate bank account as discussed in paragraph 2.2.8.3 (c).

During the exit conference (January 2014), the ACS accepted the audit observation and stated that the situation has now been rectified to ensure timely release of State share.

2.2.8.3(b) Non-Utilisation of interest earned on IAY Funds

As per paragraph 4.8 of IAY guidelines, the interest amount accrued on the deposits of the IAY funds shall be treated as part of the IAY resources. Further, as per paragraph 4.9, the drawal of funds from the accounts shall only be made for incurring expenditure under IAY.

During scrutiny of the audited accounts⁸ in the test checked ZPs, it was observed that during 2008-09 to 2012-13, interest amounting to ₹ 3.47 crore earned on the IAY funds were kept in the account without any use.

There was delay of two to 744 days in release of matching share by the State Government.

Department failed to utilize the interest received under IAY despite provisions in the guidelines.

⁸ audited by Chartered Accountants

Table 2.2.7: Table showing the interest earned on IAY funds in test checked districts

(Amount in ₹)

Sl. No	Name of Zilla Panchayat	Interest generated during 2008-09 to 2012-13
1	2	3
1	Bastar	52,36,549
2	Durg	44,62,652
3	Kanker	18,97,885
4	Korba	14,07,250
5	Raipur	92,90,934
6	Sarguja	1,24,34,992
Total		3,47,30,262

(Source: Information furnished by department and compiled by audit)

Since the guidelines permit for utilization of the interest earned from IAY funds, the same could have been utilized for payment of second installment of assistance to eligible beneficiaries when the assistance gets delayed from GoI/State Government. Instances of such delay were noticed during the audit. However, no efforts were found to have been made by ZPs for obtaining directions from the competent authorities regarding the use of interests generated.

During the exit conference (January 2014), the ACS accepted the audit observation and stated that interest earned would be utilized for IAY purposes and instructions would be issued accordingly.

2.2.8.3(c) Non-maintenance of separate Bank Account for IAY

No separate accounts were opened for keeping the IAY funds.

According to para 4.7 of IAY guidelines, the IAY funds (*Central share as well as State share*) shall be kept in a Nationalized/scheduled or cooperative bank or a Post Office in an exclusive and separate savings bank account. Further, para 4.8 provides that the interest earned on deposits of the IAY funds shall be treated as part of the IAY resources.

No separate bank accounts for IAY funds were opened in eight⁹ out of the selected 15 JPs. As a result, interest earned from the IAY funds could not be bifurcated and thus could not be used for IAY purposes. Further, prompt accountal of the scheme funds could have been helpful for reconciliation of funds received with the sanction orders from GoI as mentioned in paragraph 2.2.8.3(a) and also in the subsequent paragraph.

- Scrutiny of records of ZP Korba, revealed that the Central share of IAY funds from GoI was received through Real Time Gross Settlement (RTGS) in the account maintained with State Bank of India (SBI) Korba. This Current Account was opened in favour of CEO, ZP Korba and funds of other schemes were also received in this bank account. After receipt of IAY funds from GoI in this account, the same was transferred to another bank (Central Bank of India/Union Bank of India) which was opened separately for IAY. Scrutiny of records revealed that GoI funds ranging from ₹ 4.51 lakh to ₹ 2.18 crore were transferred to the IAY account after delay of two to 34 days (*Appendix 2.2.5*). The parking of

⁹ Balod, Charama, Chhura, Dharsiwa, Fingeshwar, Jagdalpur, Korba and Lundra

funds in Current Account and subsequent delay in transfer of funds to the separate saving account of IAY led to loss of interest.

In reply, CEO, ZP Korba stated that the above mentioned Current Account was being operated as a Nodal Bank Account for receiving funds of all the GoI schemes. The delay in transfer was due to delay in receipt of sanction orders only after which the amount could be transferred to the respective account. It was stated by CEO that GoI share would be got transferred directly into the IAY account.

Similarly, in ZP Bastar, GoI funds were received in State Bank of India (SBI) Jagdalpur branch along with funds of other Central Schemes and was subsequently transferred to the IAY account in Industrial Development Bank of India (IDBI). Scrutiny of records revealed that GoI funds ranging from ₹ 36.14 lakh to ₹ 4.61 crore were transferred after delay of one to 25 days (*Appendix 2.2.5*).

On this being pointed out, CEO, ZP Bastar stated that there had been instances when sanction orders from GoI were received after the receipt of funds in the bank account, which had caused delay in transfer of funds. It was also stated that GoI share would be got transferred directly into the IAY account.

- During scrutiny of records at JP, Dharsiwa in Raipur district, it was observed that no separate account was opened for keeping the funds of IAY. Instead, the funds received were kept in a bank account of the cooperative bank wherein the funds of different schemes of JP were also deposited. However, a separate Ledger account was maintained to record the funds of IAY. The interest amount which could have been credited in IAY funds was neither reflected in the ledger nor was bifurcated from the combined bank account. Similarly, IAY funds were kept in two bank accounts in JP Fingeshwar, in Raipur district along with funds of other schemes of JP.

On this being pointed out, Government stated that since 2010-11 the funds are being transferred directly to the beneficiaries and single bank account of IAY are now being maintained in all the ZPs.

During the exit conference (January 2014), the ACS while accepting the audit observation, stated that instructions would be issued to all the ZPs/JPs to open separate bank accounts for IAY.

2.2.8.3(d) *Inadmissible expenditure incurred from the IAY funds*

The guidelines of IAY have no provision for expenditure on administrative and other contingent items. The funds provided under IAY scheme is solely for distribution of assistance for construction of houses/upgradation of houses to the IAY beneficiaries.

Scrutiny of IAY ledger accounts, cash book and payment vouchers at JP Dharsiwa (Raipur), JP Paali (Korba), JP Jagdalpur (Bastar) and JP Charama (Kanker) revealed that expenditure¹⁰ was incurred from the IAY funds on

¹⁰ JP Dharsiwa ₹ 1,13,038, JP Paali ₹ 51,975, JP Charama ₹ 40,923, JP Jagdalpur ₹ 72,703 and JP Ramchandrapur ₹ 24,500

Expenditure was incurred from IAY funds on inadmissible items.

stationery, photocopying and other miscellaneous items as detailed in **Appendix 2.2.6**. Expenditure incurred on purposes other than assistance to beneficiaries was not in accordance with the scheme guidelines.

In reply, CEOs of JPs stated that expenditure was incurred on various administrative expenses of IAY which would be recouped from JP funds.

Reply confirms that expenditure on administrative expenses were incurred in violation of the scheme guidelines and the recoupment is now being initiated only after it was pointed out in audit.

During the exit conference (January 2014), the ACS accepted the audit observation and stated that the amounts had been recouped from JP funds and in case of JP Paali action would be initiated.

2.2.8.3(e) Excess expenditure on IAY display Board and Logo

Excess expenditure was incurred on preparation of IAY boards and logos.

As per para 5.10 of the guidelines, after construction of each dwelling unit under IAY, a display board should be fixed indicating the GoI Rural Housing logo, year of construction, name of the beneficiary etc. The expenditure on this account could be met from the funds available under the scheme accruing due to interest. The cost of each logo should not exceed ₹ 30.

During test check of the records of JP Jagdalpur in Bastar district, it was observed that the work of preparation of 1376 IAY board and logos along with photography of houses constructed, was allotted to M/s IT Solutions, Jagdalpur. The work order for the same was issued to the above firm at the rate of ₹ 270 per unit. The expenditure on photography was not permissible as per the guidelines and the limit for expenditure on each IAY logo was only ₹ 30. The preparation of boards and logos at higher rates led to excess payment¹¹.

During the exit conference (January 2014), the ACS while accepting the audit observation stated that excess expenditure of ₹ 2.59 lakh has since been recouped from JP funds. It was further stated that instructions would be issued to incur expenditure as per the norms.

Although the funds had been recouped, the loss of interest on IAY funds is inevitable.

2.2.8.3(f) Diversion of funds

IAY funds were diverted to other schemes.

According to IAY guidelines, funds of IAY should invariably be used for the purpose of providing assistance to beneficiaries under the scheme.

Scrutiny of records of JP Charama, district Kanker revealed that IAY funds¹² were diverted to *Sukhad Sahara Pension Yojana* and *Rashtriya Pension Yojana*. The diverted funds were recouped after a period of three months.

Similarly, in JP Ramchandrapur in Sarguja district, IAY funds¹³ were diverted to Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS)

¹¹ Advance payment of ₹ 3 lakh –admissible ₹ 30 per unit x 1376 units=₹ 2,58,720

¹² ₹ 1.87 lakh (March 2010) and ₹ 0.70 lakh (October 2012)

¹³ ₹ 65 lakh

which was however, recouped after a period ranging from 48 to 260 days (*Appendix 2.2.7*).

Similarly, scrutiny of records at JP Paali, Korba revealed that during the period 2006-2009, an amount of ₹ 37.13 lakh (*Appendix 2.2.7*) was diverted from IAY funds to *Swarna Jayanti Grammen Rozgar Yojana* (SGSY).

During the exit conference (January 2014), the ACS accepted the audit observation and stated that the amounts have since been recouped from JP funds and only ₹ 3.85 lakh is to be recouped in case of JP Paali. It was further stated that instructions would be issued to ensure avoidance of diversion of funds.

2.2.8.3(g) Sanction of less assistance

Para 3.1 of guidelines of IAY issued in May 2010 envisaged for assistance of ₹ 45,000 and ₹ 48,500 for the beneficiaries of plain areas and hilly/difficult areas respectively.

Scrutiny of records at JP, Charama, Kanker revealed that 204 beneficiaries were provided assistance under the scheme during the period from July 2010 to October 2010. Out of the 204 beneficiaries, 196 beneficiaries were sanctioned assistance at the rate of ₹ 48,000 instead of the applicable ₹ 48,500 resulting in sanction of less assistance.

Scrutiny of records at ZP Kanker revealed that out of seven JPs of Kanker district there was sanction of less assistance of ₹ 3.47 lakh to 693 beneficiaries in six JPs as shown below:

Table 2.2.8: Table showing the short release of funds in Kanker district

S.No	Name of JP	No. of beneficiaries	Amount of short release (in ₹ @ 500 each beneficiary)
1	2	3	4
1	Narharpur	113	56,500
2	Kanker	87	43,500
3	Bhanupratappur	94	47,000
4	Antagarh	98	49,000
5	Durgkondal	105	52,500
6	Charama	196	98,000
Total		693	3,46,500

(Source: Information furnished by department and compiled by audit)

Further, it was observed in JP Narharpur, Kanker that IAY assistance was sanctioned (August-September 2010) to 185 beneficiaries at the rate of ₹ 45,000. As Kanker district is classified under hilly and difficult area, the applicable IAY assistance was ₹ 48,500. This led to sanction of less assistance amounting ₹ 6,47,500¹⁴ to 185 beneficiaries.

During the exit conference (January 2014), the ACS accepted the audit observation and stated that the concerned ZPs/JPs will be directed to release the differential amount to the beneficiaries immediately and the reasons for less payment will be sought.

¹⁴ 185x(48,500-45,000)= ₹ 6,47,500

Beneficiaries were not allowed to withdraw funds ranging from ₹ 5000 to ₹ 7000 despite availability of funds.

2.2.8.3(h) *Withholding of assistance*

According to para 3.2 of IAY guidelines 2004, if the beneficiary is unable to construct smokeless chulha and toilet, deduction of ₹ 100 and ₹ 600 respectively would be made from the assistance. However, the provision for deduction was withdrawn from the guidelines issued in the year 2010.

During the test check of records at selected ZPs and JPs, it was observed that the JPs were following the practice of providing assistance in a staggered manner depending on the stages of construction in accordance with para 4.10 of the IAY guidelines. The first and second installment of assistance was transferred directly to the bank account of the beneficiary, which could be withdrawn by the beneficiary only on the authorization by JPs. In the sanction orders for assistance pertaining to the period 2011-12 and 2012-13, it was being mentioned that the final installment of assistance would be released only after the construction of smokeless chulha and toilet. Amount ranging from ₹ 5,000 to ₹ 7,000 was earmarked as the last installment which would be withdrawn by the beneficiary only after the construction of toilet and smokeless chulha.

It is evident from the above that although GoI had withdrawn the condition of deduction for non-construction of smokeless chulha and toilet, Department was following the practice of earmarking ₹ 5,000 to ₹ 7,000 for the same. It was further observed during the beneficiary survey that the beneficiaries had to complete the construction work by raising funds through debt, thereby worsening their financial condition.

During the exit conference (January 2014), the ACS accepted the audit observation and stated that directions would be issued to all ZPs/JPs.

2.2.8.4 Non-convergence of IAY with other schemes

The convergence of the IAY activities with other programmes is envisaged for availability of a complete functional dwelling unit.

As per para 5.11 of the guidelines, the DRDAs are to make concerted efforts to identify the programmes/schemes being implemented by various Ministries/Departments of the Central Government which could be dovetailed with IAY, so as to ensure that IAY beneficiaries also derive the benefits of these schemes intended for rural BPL households.

2.2.8.4(a) *Lack of co-ordination for providing sanitary latrine to IAY beneficiaries*

As per para 5.11(ii) of IAY guidelines, there should be convergence with activities and funds provided under the Total Sanitation Campaign (TSC) for providing sanitary latrines in the IAY houses. An IAY beneficiary who would construct a sanitary latrine would be eligible for financial assistance under TSC in addition to the unit assistance he/she has got under IAY.

There was lack of convergence between IAY and TSC.

The beneficiary survey revealed that out of 1543 beneficiaries, 844 were not having toilets and out of the 699 beneficiaries who have constructed toilets, only 93 have been provided the benefit of TSC. Scrutiny of the records of the test checked ZPs and 15 JPs revealed that there was lack of convergence in large number of cases. There was lack of efforts on the part of the implementing

agencies to ensure provision of assistance under TSC to IAY beneficiaries. Instead of providing additional assistance for the construction of sanitary toilets, the agencies had directed to use the portion of IAY funds for construction of toilets in the sanction orders for release of assistance under IAY scheme as discussed in paragraph 2.2.8.3(h). However, convergence benefit for beneficiaries from TSC was noticed in JP Dharsiwa as discussed in paragraph 2.2.8.4(d).

During the exit conference (January 2014), the ACS accepted the audit observation and stated that efforts are now being made to converge IAY with other schemes.

Reply of the Department confirms lack of initiatives for providing assistance through convergence.

2.2.8.4(b) Loans under Differential Rate of Interest scheme for IAY beneficiaries

In the test checked districts only two per cent of the beneficiaries could avail the benefit of DRI scheme due to lack of awareness.

Paragraph 3.3 of IAY guidelines envisaged that in addition to the assistance provided under the IAY, an IAY beneficiary can avail himself of a loan of upto ₹ 20,000 per housing unit under differential rate of interest (DRI) scheme at an interest rate of four per cent per annum. It will be the responsibility of the State Governments/DRDAs concerned to coordinate with the financial institutions to make available the credit facility to the interested beneficiaries.

MoRD, GoI has also urged the State Government (May 2009) to create widespread awareness of DRI benefits such that at least 25 per cent of the IAY beneficiaries would be able to avail the benefit.

Table 2.2.9: Table showing the status of DRI loan in the selected districts during 2011-13

District	No .of IAY constructions	DRI details					Balance
		No. of cases forwarded to Banks	per cent of cases forwarded to Banks	No. of cases sanctioned - ed	per cent of cases sanctioned by Banks	per cent of beneficiary availing DRI loan	
1	2	3	4	5	6	7	8
Bastar	9368	175	2	98	56	1	77
Durg*	6260	165	3	13	08	0	152
Kanker	4225	1049	25	480	46	11	569
Korba	5411	479	9	126	26	2	353
Raipur	14753	544	4	273	50	2	271
Sarguja	19679	276	1	42	15	0	234
Total	59693	2688	5	1032	38	2	1656

(* since the consolidated data of DRI beneficiaries was not maintained by ZP, Durg, the data of two test checked JPs made available to audit have only been included)

(Source: Information furnished by department and compiled by audit)

It may be observed from the above Table that in the selected districts, two to 25 per cent cases of IAY beneficiaries were forwarded by JPs to banks for loans under DRI scheme during the period 2011-12 to 2012-13. Out of these, loans were sanctioned in 15 to 56 per cent cases only. Overall percentage of the cases forwarded by JPs to banks for availing DRI loan and beneficiaries availing the DRI loans was below the 25 per cent level except for Kanker district where 25 per cent cases of the total beneficiaries were forwarded to banks for DRI loan, out of which 46 per cent beneficiaries had received loan. Overall, 11 per cent of the

total beneficiaries in Kanker district had received loan under the scheme which shows higher achievement as compared to the other test checked districts.

It was also observed in the beneficiary survey that out of 1543 beneficiaries, 1520 were not aware of the scheme which indicates that widespread awareness about the scheme was not created by the implementing agencies.

During the exit conference (January 2014), the ACS while accepting the audit observation stated that there was lack of interest on the part of beneficiaries in availing the DRI loans. It was further stated that the Financial Institutions (FIs) are also not showing any interest for the sanction of DRI loans.

Department should publicise the scheme among the beneficiaries and lack of interest on the part of FIs may be taken up with GoI.

2.2.8.4(c) Drinking Water Supply and Environmental Improvements and Social Forestry

As per the para 5.11 of guidelines, IAY households should be provided with drinking water facilities through convergence with National Rural Water Supply Programme (NRWSP) to provide every rural person with adequate water for drinking, cooking and other domestic basic needs on a sustainable basis. Further, para 5.6 envisages plantation of trees in the entire habitation or around the individual houses to enable the beneficiaries to source fuel/fodder/small timber in due course. Cultivation of fruits and vegetables at household level in the houses may also be encouraged for improving nutritional status.

Benefits of NRWSP and plantation in surroundings were not provided.

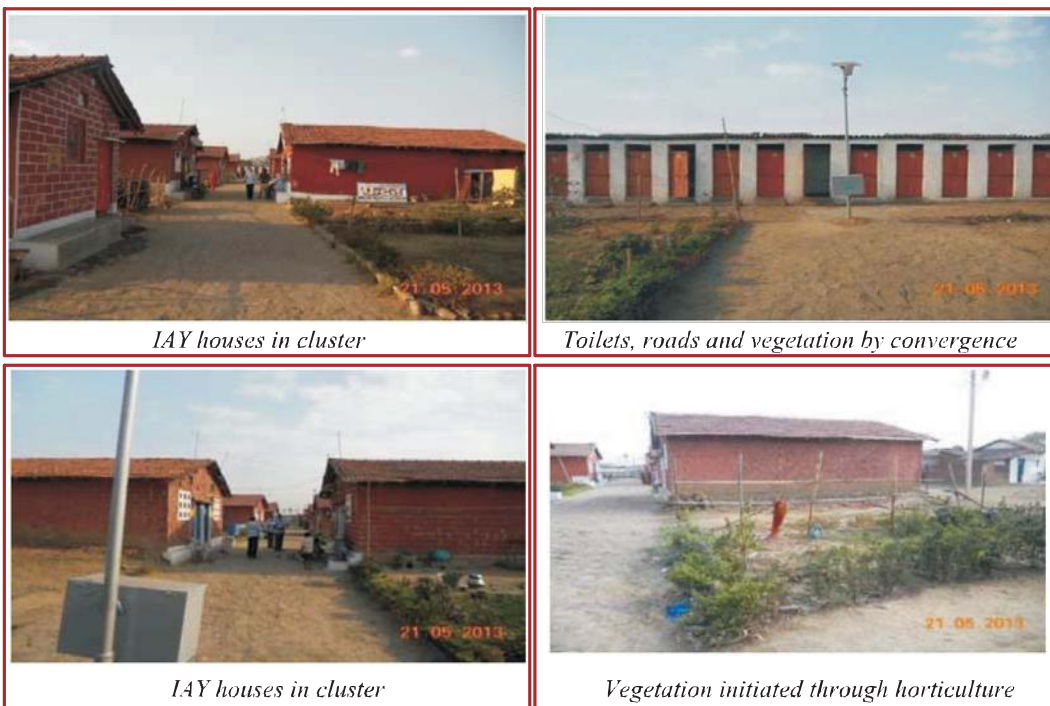
During the survey conducted by audit, it was noticed that IAY households were not provided the facility of convergence through NRWSP. However, the households were having drinking water facilities nearby their residences by means of community borewells. Except for the already available plantation or the cultivations in the surroundings of the IAY households planted by the beneficiaries themselves at their own expense and efforts, no other initiation of plantation/cultivation was taken by the Department except in case of the cluster of houses constructed at GP Charoda in JP Dharsiwa as discussed in paragraph **2.2.8.4(d)**.

During the exit conference (January 2014), the ACS accepted the audit observation and stated that the matter would be taken up with Public Health Engineering Department (PHED) and Horticulture departments.

2.2.8.4(d) Good Initiative for Convergence of IAY with other schemes by JP Dharsiwa

In JP Dharsiwa of Raipur district, a Self Help Group (SHG) of 13 selected beneficiaries of GP Charoda was formed on the initiation of JP and houses were constructed at a particular location under the supervision of SHG.

Houses constructed in cluster in GP Charoda of Dharsiwa JP, Raipur district



Further, convergence from various Departments was also observed viz. construction of toilets under TSC through Public Health Department, construction of roads through MGNREGS, DRI loans for all the beneficiaries from financial institution and plantation work in the surrounding through Horticulture Department thus creating a hygienic and environment friendly atmosphere for the residents.

2.2.8.4(e) Lack of initiatives to popularize the benefit of Credit-cum-Subsidy

Benefits of Credit-cum-Subsidy Scheme were not popularised among the beneficiaries.

According to para 3.4 of guidelines on Credit-cum-Subsidy for construction/upgradation of rural houses, it was envisaged that upto 20 per cent of the total funds can be utilized for upgradation of existing kutchha houses and toward subsidy for construction of houses.

It was observed during audit that none of the IAY beneficiaries had availed the benefit of Credit-cum-Subsidy. During the beneficiary survey, it was observed that out of 1543 beneficiaries surveyed, 1520 were not aware of this benefit under the scheme. Further, it was observed that no initiatives were made by the Department to popularize the benefits of the scheme.

During the exit conference (January 2014), the ACS accepted the audit observation and stated that steps would be taken to popularize the scheme.

The above reply confirms that there was lack of initiative by the State Government for popularizing the scheme among the beneficiaries.

2.2.8.5 Monitoring and Evaluation**2.2.8.5(a) Popularisation of new and innovative Construction Technologies**

According to para 5.1 of IAY guidelines, neither any contractor should be involved in the construction by the ZP/DRDA/implementing agency, nor the

Although, no external agencies were involved, yet no alternatives for popularisation of cost-effective and environment friendly technologies were provided.

houses should be constructed by any Government Department. Government Departments or organizations can, however, give technical assistance or arrange for coordinated supply of raw materials. Further, para 5.2 states that the State Governments may also arrange to make available information on cost effective environment friendly technologies, materials, designs etc. at district/block level.

It was observed in audit that although no external agency or any Government agency was involved in the construction of IAY houses, no initiatives were taken by the Department to provide technical assistance or coordination for supply of raw materials. Further, there was lack of training and initiation of creating awareness among the IAY beneficiaries for use of cost effective and environment friendly technologies.

On this being pointed out, the Department stated that construction, choice of material and use of technology rest with the beneficiary. Beneficiaries construct their houses on their own using locally available materials.

During the exit conference (January 2014), the ACS accepted the audit observation and stated that steps would be taken to popularize new and innovative construction technologies.

The State Government should have initiated steps for popularizing new and innovative Construction Technologies as envisaged in the guidelines for the benefit of the beneficiaries.

Involvement of NGOs

As per para 5.8 of the guidelines, local Non-Government Organisations (NGOs) with proven good track records, wherever available, may be associated for assistance in construction of dwelling units, along with supervision, guidance and monitoring. In particular, NGOs should be used to popularize the use of sanitary latrine and smokeless chulhas, as well as innovative technologies, materials designs etc. for cost effective construction.

During audit of the selected ZPs and JPs, involvement of NGOs was not noticed, although the guidelines suggested the same.

NGOs were not engaged to popularize the scheme benefits.

On this being pointed out, the Department stated that none of the NGOs in the State had come forward to extend their involvement. Till 2013-14, there was no separate fund earmarked for engaging NGOs. Letters have been issued to all the CEO of ZPs in this regard. It was further stated that beneficiaries were to construct the houses on their own and established PRIs existed for assistance, therefore involvement of NGOs was not required.

During the exit conference (January 2014), ACS stated that there was lack of good NGOs in the State.

The construction of IAY houses by Self Help Groups of beneficiaries themselves as discussed in paragraph 2.2.8.4(d) would be a good initiative.

2.2.8.5(b) Lack of proper maintenance of record

Records were not maintained properly by JPs.

The records of the IAY were not properly maintained by the JPs. The IAY waitlist approved by each Gram Sabha along with the minutes or such approval made by Gram Sabha, data-base detailing the year-wise list of beneficiaries showing the

date of release of first installment, date of commencement of work, status of work done before release of second installment, date of completion of work, copy of month-wise/year-wise progress reports forwarded to ZP by the JPs, etc. were not maintained by the JPs.

The proper maintenance of records could have been helpful to maintain the seniority list while preparing the IAY list and providing the assistance to the beneficiaries from the IAY list only, as discussed in paragraph 2.2.8.1(a).

During the exit conference (January 2014), the ACS accepted the audit observation and stated that appropriate directions would be issued.

Due to absence of proper inventory of houses, incomplete houses and non-commencement of construction remained unnoticed.

Further, as per para 5.9 of the guidelines, the implementing agencies should have a complete inventory of houses constructed/upgraded under the IAY, giving details of the date of start and the date of completion of construction of dwelling unit, name of the village and block in which the house is located, occupation and category of beneficiaries and other relevant particulars. Further, para 5.10 of the guidelines envisages that completion of a dwelling unit in no case should take more than two years.

In the selected 15 JPs, it was observed that none of the JPs were maintaining a complete inventory of houses constructed under the IAY giving details of the date of start and the date of completion of dwelling unit, name of the village and block in which the house is located, occupation and category of beneficiaries and other relevant particulars. Due to absence of such details, it was difficult for the JPs to ensure the completion of IAY houses in the stipulated period.

During the scrutiny of records of the selected JPs, it was observed that due to lack of proper inventory of houses and monitoring, instances of non-completion of houses within stipulated period, delay in release of second installment, non-commencement of construction work even after receipt of assistance were noticed as discussed below:-

- In JP Dharsiwa, six beneficiaries of Tekari village who received assistance in the year 2009-10 had not initiated the construction work and the assistance amounting to ₹ 1,05,000¹⁵ was not recovered till October 2012, which shows lack of monitoring and follow-up activity. There were seven cases in JP Dharsiwa where the beneficiaries had not completed the construction work in the stipulated period of two years.

On this being pointed out, CEO JP Dharsiwa stated that the beneficiaries were not interested in construction of the houses. Further, it was stated that the assistance provided was recovered when the case was noticed by JP in the year 2012-13.

Reply of CEO indicates that due to lack of proper monitoring, the amount of assistance remained with the beneficiary for more than two years. No documentary evidence was furnished in support of recovery of assistance.

- Similarly, five beneficiaries of JP Charama were sanctioned assistance (2008-09) but construction was incomplete (June 2013) and 22 beneficiaries who

¹⁵ ₹17,500x6=₹1,05,000

received assistance in March 2012 had not made sufficient progress on the construction works (June 2013) to receive the second installment.

On this being pointed out, CEO, JP Chhura stated that field officers had been directed to initiate necessary steps to get the construction work started.

Reply of the CEO confirms that the beneficiaries had not started the construction work even after 15 months of receiving the first installment.

- Scrutiny of records at JP Chhura, Raipur revealed that in the year 2009-10 and 2010-11, assistance amounting to ₹ 12.70 lakh was sanctioned to 34¹⁶ beneficiaries. Even after lapse of more than two years, the houses had remained incomplete (June 2013).

First installment of IAY assistance was released without ensuring availability of land.

- In JP Fingeshwar, it was noticed that three beneficiaries were provided (March 2012-September 2012) the first installment of assistance without ensuring availability of land and hence the fund was lying unutilised with the beneficiaries. It was also noticed that six beneficiaries had not completed the construction work despite receipt of assistance in 2009-10 and 2010-11.

On this being pointed out, CEO JP Fingeshwar stated that funds released had not been withdrawn by the beneficiaries. Regarding the incomplete houses it was stated that action would be initiated.

Reply confirms that funds have been released without ensuring availability of land, the beneficiaries could have been benefitted under Homestead scheme.

Cheques of IAY assistance amounting ₹ 3.67 lakh were remaining undistributed for more than three years.

- During scrutiny of the records of JP, Mainpaat, it was observed that during 2009-10, 563 beneficiaries were selected for sanction of assistance under IAY scheme and accordingly the first installment was released. However, it was noticed in case of 30 beneficiaries of five GPs¹⁷ that although, cheques amounting to ₹ 3,67,500¹⁸ were drawn in favour of Sarguja Kshetriya Gramin bank for crediting to the bank accounts of respective beneficiaries, the same had remained pending in the JP. It was clear from the above that there was lack of monitoring on the part of Department in ensuring release of funds to the beneficiaries.

On this being pointed out, CEO, JP Mainpaat stated that the matter would be examined, however Department stated that a cheque had been issued on 26 March 2010 for transfer of funds for the beneficiaries.

Reply is not acceptable as the cases objected in audit were regarding the cheques issued during the period from May 2010 to July 2010.

During the exit conference (January 2014), the ACS accepted the above audit observations about the lack of proper inventory of houses and stated that Awaas Soft¹⁹ would be made properly functional to ensure the updation of details of inventory.

¹⁶ 26 beneficiary in 2009-10 @ ₹ 35000 and 8 beneficiary in 2010-11 @ ₹ 45000

¹⁷ Chidapada, Jajga, Karabel, Katkalo and Khargaon

¹⁸ Cheque no. 740236 dated 5/5/2010 of ₹ 37,500/-, Cheque. no.740318 dt. 8/7/2010 of ₹17,500/-, Cheque. no.740306 dt. 22/5/2010 of ₹1,87,500/-, Cheque. no.740235 dt. 5/5/2010 of ₹ 62,500/- and Cheque. no.740245 dt. 5/5/2010 of ₹ 75,000/-

¹⁹ Awaas Soft is a web enabled software for uploading data base of IAY

2.2.8.5(c) *Lack of monitoring and evaluation in implementation of IAY scheme*

Para 6.1 and 6.2 of the IAY guidelines prescribe monitoring and evaluation procedure to be followed for implementation of the IAY scheme along with instructions for compliance with the same.

The monitoring at the State Level is the responsibility of State Level Vigilance and Monitoring Committee²⁰ (VMC) for Rural Development Programmes. A representative or nominee of the MoRD, GoI should invariably be invited to participate in the meetings of the Committee.

There was lack of monitoring and evaluation of implementation of IAY Scheme.

During audit of the selected ZPs and JPs, it was noticed that except for the monthly progress reports of physical and financial performance of IAY, no other periodical reports were forwarded to the State level office from the ZPs and JPs. Further, the field officers at the JP level monitored the construction of IAY houses by the beneficiaries through visits to the GPs but no schedule was fixed for the same. No such field visit of higher officers was noticed. VMC meetings were held at the State and district level for evaluation of all schemes and no separate meeting was held for IAY. However, no representative of MoRD, GoI was present in the State level VMC meetings. Intimation by the Department to MoRD, GoI for nomination in the meetings of monitoring committee was also not available on record.

It was noticed that meetings of monitoring committee was held at the ZP level under the Chairmanship of the concerned Member of Parliament along with the review of other schemes run by the Panchayat and Rural Department. Social audit was not initiated for IAY.

On this being pointed out, the Department stated that no separate VMC meeting was held for IAY at ZP level, rather it was held to cover all the schemes of MoRD. All development schemes are reviewed in *Gram Sabhas*. However, social audit would be mandatory for IAY from the year 2013-14. Officials of the Department conduct field visit from time to time to oversee and monitor all the schemes being operated in rural areas and report the findings, which are regularly acted upon. However, no format had been prescribed for the same.

During the exit conference (January 2014), the ACS accepted the audit observation and stated that appropriate directions would be issued.

Documentation of monitoring and its reporting would be helpful for initiating remedial action on the shortcomings noticed.

2.2.8.5 (d) *Training*

As per para 5.2 of the guidelines, efforts should be made to utilize, to the maximum possible extent, local materials and cost effective disaster resistant and environment friendly technologies developed by various institutions. Zilla

²⁰ Committee comprising of Minister of Department of Rural Development(RD) as Chairman, Minister in-charge of various schemes of RD as co-Chairman, other members including Secretaries of various departments, four MPs of Lok Sabha, one MP of Rajya Sabha, five MLAs, representatives of two reputed NGOs and one representative of MoRD, GoI.

Parishad/DRDA should contact various organizations/institutions for seeking expertise information on innovative technologies, materials, designs and methods to help beneficiaries in the construction/upgradation of durable, cost effective houses and disaster resistant houses. Further as per 5.7 of the guidelines, officers dealing with the IAY at the State, district and block levels must be trained in various disaster resistant features to be adopted in the houses and they should ensure that this is complied with during their field visits. In addition, local carpenters and masons should be trained for skill upgradation and use of low cost technology and local materials. The awareness among the beneficiaries must be created about the disaster resistant and environment friendly technology through exhibitions of low cost technologies at the district and block level, seminars, workshops etc. The services of State Institutes of Rural Developments (SIRDs), Extension Training Centres may be taken up for this purpose.

No trainings, workshops and seminars were held for local masons and beneficiaries.

Scrutiny of records in the test checked JPs, ZPs and State level revealed that training of officials dealing with IAY in the districts and block levels were not arranged by the Department. No workshops or seminars were organised for creation of disaster resistant, environment friendly and low cost technologies at the block level. One exception was noticed in JP Fingeshwar, of Raipur district where the IAY beneficiaries were given training and some selected local masons were sent for training to Hyderabad.

During the exit conference (January 2014), the ACS acknowledged the need of training and stated that trainings would be imparted from 2013-14 onwards.

Reply confirms that there was lack of initiatives for training by the Department.

2.2.8.5(e) Grievance Redressal Mechanism

Department had not put in place specific grievance redressal mechanism.

Grievance redressal mechanism is an important tool for monitoring, evaluation and effective implementation of any scheme. Para 6.1.2 of the guidelines envisages to deal with complaints and as per this an effective Complaint Monitoring System with adequate staff should be set up at the State level which can visit the field, independent of the regular execution wing, and give a report to the implementing agencies about the short-comings/shortfalls, for effective redressal. The website of the Ministry has interactive provisions for filing complaints. All Inspection reports should be hosted on the website.

It was observed that no specific guidelines or mechanism was in place for redressal of grievances at any level throughout the Department to facilitate easy lodging of complaints by the beneficiaries or eligible BPL families.

On this being pointed out, the Department stated that there was no separate complaint cell for IAY. Awaas Soft is not very much functional for complaint updation status.

During the exit conference (January 2014), the ACS stated that a grievance redressal mechanism would be setup. It was further stated that IAY has been included in Social Audit.

The Awaas Soft data was not updated.

2.2.8.5(f) *Non-updation of data in Awaas Soft*

Awaas Soft is a web enabled software for IAY launched by MoRD in July 2010. It is a management information system (MIS) to facilitate e-governance for the scheme. The system was prepared by National Informatics Centre (NIC) in collaboration with the MoRD. The reporting of complete and comprehensive data ranging from physical, financial targets and achievement, details of beneficiaries, progress of houses sanctioned and funds released etc. at all levels of implementation of the scheme is to be uploaded in Awaas Soft.

Scrutiny of progress report available in Awaas Soft and the monthly progress reports (MPRs) available at the State level revealed that the data of MIS in Awaas Soft was available from the year 2009-10 onwards. Difference was noticed between almost all the data of MPR and MIS during the period 2009-13. It is evident from this that the data in Awaas Soft had not been updated and thus indicates that the MIS developed was not fully operational and the figures available were not dependable. There was wide range of difference between MPR and MIS data during the period from 2009-10 to 2012-13 as shown in *Appendix 2.2.8*.

On this being pointed out, the Department while accepting the audit observation stated that Awaas Soft is new and some fields in the software were not responding. Further, wrong entry cannot be rectified by the State Government as the control of server is with GoI. It was also stated that no dedicated manpower is available for MIS data entry of IAY, which is being executed with the help of staff deployed for data entry of MGNREGS.

While accepting the constraints of the Department, the availability of unreliable data of the last four years in the MIS for public domain could not be justified. Had the data of Awaas Soft been updated periodically, the records could have been helpful for monitoring, maintenance of financial and physical data of beneficiaries as discussed in paragraphs 2.2.8.1(a), 2.2.8.2 and 2.2.8.5(b).

During the exit conference (January 2014), the ACS accepted the fact and stated that corrective steps would be taken.

2.2.9 Conclusion

The targets of *Indira Awaas Yojna* (IAY) during the period of Performance audit was almost fully achieved by the Department. However, we noticed certain shortcomings during the Performance Audit. The beneficiary selection made by the *Gram Sabhas* was not monitored properly at the JP level which led to improper preparation of IAY waitlist. The IAY funds were not being kept in separate bank accounts in JPs and the interest earned could not be bifurcated. The interest accumulated on IAY funds in *Zilla Panchayats* was not being utilised. There had been delay in release of State share. Instances of inadmissible expenditure and diversion of funds were noticed. There was lack of convergence of IAY with other schemes. The monitoring and evaluation needed further strengthening, along with training to staff involved in implementation of the scheme.

2.2.10 Recommendations

In the backdrop of Performance Audit, we recommend that:

- *Preparation of Indira Awaas Yojana (IAY) waitlist and earmarking of specified categories of beneficiaries should be in accordance with the guidelines.*
- *IAY funds should not be utilised for purposes other than providing assistance under the scheme and separate bank accounts should be opened for IAY funds.*
- *State Government may ensure providing benefits to the targeted beneficiaries by ensuring convergence with other schemes.*
- *Efforts should be made to popularise new and innovative techniques, environment friendly materials, Differential Rate of Interest scheme and Credit-cum-Subsidy scheme.*
- *There should be proper monitoring of the scheme along with fixing of norms regarding the periodicity and extent of inspections.*
- *Training should be imparted to the officials implementing the IAY scheme and a grievance redressal mechanism should be established at the State level.*

The above recommendations were discussed with the Additional Chief Secretary and he stated that instructions have been issued (December 2013) to all the Chief Executive Officer, *Zilla Panchayats* to implement the recommendations made by audit.

INFORMATION TECHNOLOGY AND BIO TECHNOLOGY DEPARTMENT

2.3 Review of the creation of infrastructure for National e-Governance Plan and delivery of services to common citizens through Common Service Centers

Executive Summary

The National e-Governance Plan (NeGP) envisaged three pillar model¹ for delivery of “web-enabled anytime, anywhere access” information and services in rural areas. Government of Chhattisgarh (GoCG) has identified 10 key services² for providing Government to Citizen (G2C) services. The NeGP of Government of India (GoI) has a clear focus on improving delivery of Government services to Citizens and e-Governance is known to play a very active role in this endeavor. NeGP recognizes that creation of Information Technology (IT) and services delivery infrastructure by the State is essential for effective and cost efficient functioning of e-Governance.

The NeGP consists of three core projects- State Wide Area Network (SWAN), State Data Centre (SDC) and Common Service Centers (CSCs). The total funds utilized for SWAN was ₹ 69.64 crore out of total allocated fund of ₹ 71.85 crore during 2005-13. In SDC ₹ 15.05 crore was utilised out of total allocated funds of ₹ 18.93 crore while fund utilisation for CSCs was ₹ 17.73 crore out of total allocation of ₹ 23.93 crore.

The Performance Audit of the Department was conducted for the period 2005-13 to examine the economy, efficiency and effectiveness of significant activities. The major audit findings are highlighted below:

- Department failed to provide Government to Government (G2G) services through SWAN even after incurring expenditure of ₹ 69.64 crore and running parallel network with SWAN connectivity led to extra financial burden on the State Government.
{Paragraph 2.3.7.1(d)(ii)}
- During 2006-11, only 37.11 per cent, 2.28 per cent and 26.47 per cent of funds available were utilized under SWAN, SDC and CSCs, respectively.
(Paragraph 2.3.6.1)
- There was delay of 32 months in floating of tender for SDC which led to slow progress of implementation of the project.
{Paragraph 2.3.7.2 (i)}
- Against targeted 10 key G2C services to be provided through CSCs, only one service i.e. issue of certificates was provided by eight CSCs.
{Paragraph 2.3.7.4 (iv)}
- Failure to provide connectivity to CSCs through Base Transceiver Station (BTS) led to largely idle investment of ₹ 4.47 crore under CSCs scheme.
{Paragraph 2.3.7.4 (v)}
- Failure of the Apex committee to regularly review the physical and financial progress led to shortfall in operationalisation of CSCs and non extension of the targeted key services.
{Paragraph 2.3.7.4 (vii)}

¹ State Wide Area Network, State Data Centre and Common Service Centers

² (i) Land records, (ii) Vehicle Registration, (iii) Issue of certificates/ Government schemes, (iv) Employment exchange, (v) Ration cards, (vi) Electoral services, (vii) Pension schemes, (viii) Road transport, (ix) Public grievance and (x) Utility/Telephone Bills (Government Undertakings)

2.3.1 Introduction

The Government of India approved the National e-Governance Plan (NeGP) in May 2006 with the vision to “make all Government services accessible to the common man in his locality, through common service delivery outlets and ensure efficiency, transparency and reliability of such services at affordable costs to realize the basic needs of the common man”. NeGP envisaged bringing the different initiatives launched by different States/Departments under a common umbrella to achieve the vision. NeGP was to be promoted as a centralized initiative to the extent necessary to ensure citizen service orientation and optimal use of technology but advocated a decentralized implementation model.

The Government of Chhattisgarh (GoCG) appointed Chhattisgarh Infotech and Biotech Promotion Society (CHiPS), a society under the control of the State Government, as the State Designated Agency (SDA) for establishment and implementation of NeGP. Being the representative of the State, CHiPS was required to provide the necessary policy level support for regulation, promotion and ramp up of NeGP and private sector services. The role of the SDA was primarily to: facilitate e-readiness of the State, awareness campaigns and the State Wide Area Network (SWAN) interface co-ordinate, manage and monitor the receipt and utilisation of financial support received from the State Government / Government of India (GoI), help identify Common Service Centre (CSC) locations, co-ordinate and facilitate interactions between the Service Centre Agencies (SCA) and other Departments, coordinate and network with other concerned state level entities and select SCA under the guidance of the High Level Committee/Apex Committee.

Creation of core infrastructure in the form of SWAN, SDC, State Service Delivery Gateway (SSDG) and support infrastructure of CSCs were identified as important components that would ensure efficient delivery of e-services.

2.3.2 Audit Objectives

The audit objectives were to assess whether:

- the planning, co-ordination and programme formulation for creation of common/support infrastructure for NeGP were in line with the Government’s approach to e-Governance,
- the Core Infrastructure (SWAN, SDC, SSDG) was planned and created to facilitate effective implementation of NeGP,
- the Public-Private Partnership (PPP) model was implemented efficiently, effectively and economically; and
- the support infrastructure (CSCs) was planned and implemented to promote NeGP effectively.

2.3.3 Audit Criteria

Criteria has been drawn from the following sources:

- IT Policy of the State Government.
- Circulars issued and mandate documents prescribed by the Government.
- Instructions of the GoI on implementation of e-governance schemes.

2.3.4 Scope of Audit and audit methodology

Review of creation of infrastructure for NeGP was conducted to cover the activities undertaken by the State Information Technology (IT) Department and Nodal agency CHiPS under NeGP during the period from 2005-06 to 2012-13. During the audit, economy and efficiency of the project management in the formulation, implementation and operation of the core infrastructure components associated with NeGP and its effectiveness in achieving the Government's vision were examined. The review also looked into the utilisation of the core infrastructure by the State Governments/ departments for delivery of services.

The Audit objective, scope and methodology were discussed with the Secretary, IT Department, Government of Chhattisgarh (GoCG) and Chief Executive Officer, CHiPS in an entry conference held in September 2012. Comprehensive assessment of CSC, SWAN and SDC was made between September 2012-May 2013 through check of records of CHiPS, physical verification of 43 CSCs of five Districts³ (*Appendix 2.3.1*) 18 SWAN locations in Raipur District and 10 key service Departments. Replies received from CHiPS have been suitably incorporated whenever applicable.

2.3.5 Salient features of the Programme

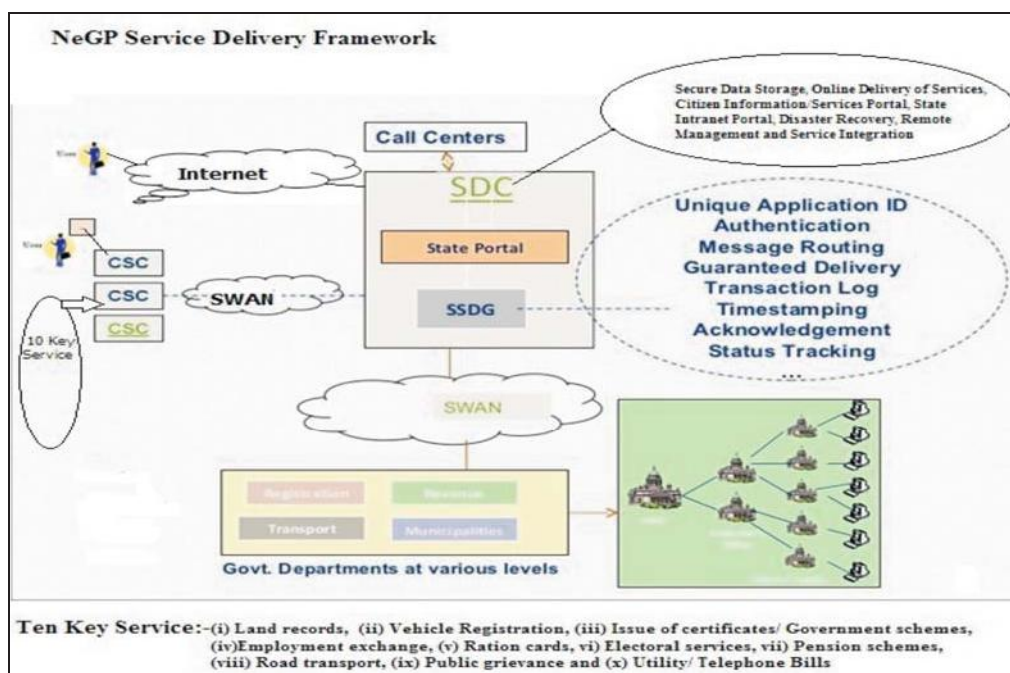
The e-Governance scheme broadly consists creation of the following three major components:

- Core infrastructure (SWAN,SDC and SSDG)
- Mission Mode Projects (MMPs) – Back end
- The CSCs - Front end

The most important component in the e-Governance programme is the creation of electronic service delivery platform through Common & Support Infrastructure schemes and this was to be done through PPP model.

Government of Chhattisgarh identified 10 key services for providing to common man through CSCs. When user requested to provide services, the given information would be captured in the CSCs and this information will be uploaded to SSDG through SWAN or other Internet connectivity. SSDG provide unique ID for every request thereafter the data captured in the SDC are sent to the concerned Department, who will issue the certificate/provide services after verification of uploaded data provided by the CSC.

³ Bilaspur, Dhamtari, Janjgir, Raigarh and Raipur



(i) State Wide Area Network (SWAN)

SWAN is important for building the core infrastructure for supporting e-Governance initiatives. The objective of the Scheme was to create a secured Government network for the purpose of delivering Government to Government (G2G) and Government to Citizen (G2C) services.

SWAN has two components (Vertical and Horizontal). The vertical component is implemented by using three-tier architecture, State Headquarters (SHQ⁴), District Headquarters (DHQ⁵) and Block Headquarters (BHQ⁶). Each SHQ, DHQ and BHQ is called a Point of Presence (PoP⁷) and a bandwidth aggregation point. In horizontal component, the Government departments at each tier are connected to the respective PoPs. The bandwidth provision for network connectivity is 2 Mbps up to the block level whereas the horizontal component is connected with 512 Kbps.

(ii) State Data Centre (SDC)

SDC and SDA are located in the premises of SDA office building at Raipur Chhattisgarh. SDC is important for supporting e-Governance initiatives. SDC consolidates services, applications and infrastructure to provide efficient electronic delivery of G2G, G2C and Government to Business (G2B) services. Some of the key functionalities of SDC are Central Repository of the State, Secure Data Storage, Online Delivery of Services, Citizen Information/ Services Portal, State Intranet Portal, Disaster Recovery, Remote Management and Service Integration etc.

⁴ SHQ- refers to the Point of Presence established at SHQ where all the WAN circuits from DHQ are terminated.

⁵ DHQ- refers to the Point of Presence established at DHQ where all the WAN connections from Blocks in the district and the SHQ are terminated.

⁶ BHQ- refers to the Point of Presence established at the Block level and which also acts as an entry point for the Government agencies located in the Block or village etc.

⁷ PoP- refers to Point of Presence with respect to SWAN setup in State.

(iii) State Service Delivery Gateway (SSDG)

Efficient e-Governance requires the State Governments to cooperate, collaborate and integrate information across different departments in the State. To simplify the above task, the concept of e-Governance Service Delivery Gateways was conceptualized which will act as standards-based messaging switch and provide seamless interoperability and exchange of data across the departments. The functionality of the State Level Gateway is similar to the National Service Delivery Gateway (NSDG) at the Centre and shall work peer to peer with the Central NSDG and other Gateways. All the State services shall be listed in this directory. The Gateway acts as the single point of access to back end departments for all external entities. The State Level Gateway also interacts with the NSDG at the Central level for exchange of data with Central Mission Mode Projects (MMPs).

(iv) Common Service Centres (CSCs)

The Common Service Centres (CSCs) are the strategic cornerstone of NeGP. The CSCs are to provide high quality & cost-effective video, voice & data content services, Education, Health, Telemedicine, entertainment as well as other private services. It is to offer web-enabled e-Governance services in rural areas, including application forms, certificates and utility payments such as electricity, telephone & water bills. The scheme aimed at providing citizen centric services of the State and Central Governments in a convenient and efficient manner across rural India with accountability and transparency. All CSCs would have Broadband Internet enabled connectivity.

2.3.6 Financial Management

The component wise NeGP funds for CHiPS are received in two ways (i) Department of Electronic and Information Technology (DEITY) share is directly received by CHiPS and (ii) Additional Central Assistance (ACA) and State Share fund are made available through State Budget. As per the guidelines of DEITY, component wise bank account should be opened by CHiPS and any interest received during the year in these accounts may be adjusted in the same account.

The details of funds received and expenditure incurred under NeGP during the period of audit are shown in *Appendix 2.3.2*

A review of the receipt and utilization of fund for the programme revealed the followings:

2.3.6.1 Non utilization of scheme funds

CHiPS failed to utilize the funds received for SWAN scheme during 2005-11 due to delay in completion of site preparation work by Public Works Department (PWD) and Final Acceptance Test (FAT⁸) with the BOOT operator and the saving ranged between 82 and 100 *per cent*. However, the fund utilization increased to 85 *per cent* in 2011-12 and 93 *per cent* in 2012-13. Further it was also observed that DEITY released the fund time to time without ensuring the utilisation of funds.

⁸ FAT- means the acceptance testing of the network including equipment at SHQ, all DHQ, all BHQ and all co-located office.

CHiPS failed to utilise the funds allotted for SWAN, SDC, and CSC Schemes.

In reply, CHiPS agreed with the audit observation and intimated that the fund utilization was very low for the period 2005-10 during which the preparation of Project Proposal, selection of Consultant, preparation and approval of Request for Proposal (RFP⁹), site preparation, tendering for selection of BOOT operator and signing of agreement were completed.

- In SDC, against the allotment of ₹ 18.24 crore during 2007-12, CHiPS could utilise only ₹ 4.98 crore (27 per cent) due to delay in finalization of tendering process (May 2012) for selection of Data Centre Operator (DCO). However, the utilization of fund increased to 72 per cent in 2012-13

On this being pointed out, CHiPS agreed with the audit observation and intimated that due to delay in construction of new building for SDC and delay in finalization of RFP, the agreement was signed with DCO in May 2012. Further, payments of two installments to DCO as per agreement have also been released and one installment is being released.

In CSC, against the allotment of ₹ 22.88 crore during 2006-12, CHiPS could utilize only ₹ 8.82 crore (37 per cent), due to non establishment of targeted number of CSCs resulting in non providing Government services to the citizen through CSCs. However, the utilization of fund increased to 60 per cent in 2012-13.

In reply, CHiPS agreed with the audit observation and stated that after bidding process, the project cost decreased due to negative bid amount accepted in *Durg* and *Korba* zone. It was also further stated that the contracts with M/s Zoom as SCA in *Raipur* and *Raigarh* zone have also been terminated.

During audit, we observed various deficiencies which are discussed in the subsequent paragraphs.

2.3.6.2 Non release of State Share

Non-release of State Share led to delay in payment of QGR.

The Administrative Approval of SWAN project for Chhattisgarh was accorded for a total estimated cost of ₹ 91.27 crore. Out of this, the contribution of the DEITY and the State Government in the form of Grants-in-aid was ₹ 51.25 crore and ₹ 40.02 crore respectively. The grants were to be released to CHiPS in 20 Quarterly Guaranteed Revenue (QGR) installments. State Government share was required to be released from time to time in accordance with DEITY share for quarterly payment to the BOOT operator.

During scrutiny of records it was noticed that though GoI released the central share in time however State Government failed to release State share in due time. Due to non release of the State Share, payment amounting to ₹ 8.28 crore could not be made to BOOT operator.

CHiPS stated that the State Share has been released up to 6th QGR. The pending amount for audited QGRs (i.e. 7th to 10th QGR) will be released to the operator as soon as the fund is received from Finance Department, Government of Chhattisgarh.

⁹ RFP- means this detailed notification seeking a set of solution, services, materials or any combination of them.

2.3.6.3 Short levy of penalty of ₹ 19.56 lakh

The Operation and Maintenance of CGSWAN was started from February 2010. The total project cost was ₹ 80.02 crore¹⁰ which was to be released to the BOOT operator in 20 installments in the form of QGR. As per the penalty clause of the agreement, if the BOOT operator fails to provide the service to the end user at each PoP, penalty is to be imposed as per calculation made by TPA. The penalty is to be calculated on whole amount of the QGR for a quarter.

Short levy of penalty led to extension of undue favour to the BOOT operator.

During scrutiny of records, we found that while calculating the penalty for inadequate availability of services and delay in implementation of the CGSWAN, instead of calculating the penalty on whole amount of QGR of a quarter, TPA calculated the penalty on 50 per cent of the QGR and the same was passed for payment by CHiPS. As a result, penalty amounting to ₹ 19.56 lakh was levied against the leviable amount of ₹ 39.12 lakh (*Appendix-2.3.3*). This not only resulted in short levy of penalty but also led to extension of undue financial aid to the BOOT operator.

CHiPS agreed (February 2014) with the audit observation and intimated that the balance penalty amount will be adjusted in sixth QGR (for State share) and 11th QGR (for DEITY share).

2.3.6.4 Non submission of Utilisation Certificates

Administrative approval (March 2005) for ₹ 8.16 crore was accorded by DEITY for site preparation in 151 locations and floor plan for establishment of CGSWAN with the instruction to utilize the funds only for the purpose for which it was provided. Accordingly the civil work was executed (2007) through PWD. An amount of ₹ 3.88 crore was paid as advance to PWD. Though the PWD completed 149 out of 151 works, utilisation certificates (UC) for ₹ 2.51 crore were not submitted till the date of audit (May 2013). Despite this, no action was taken by the Department to obtain the UC.

2.3.6.5 Irregular release of revenue amounting to ₹ 43 lakh

As per the RFP, revenue support is to be provided to Service Center Agencies¹¹ (SCA) for CSCs after physical verification of all the CSCs sites. Scrutiny of records revealed that CHiPS had released ₹ 43.69 lakh (2010-11) to M/s Zoom Developer Ltd. without physical verification of 379 CSCs out of 439 established CSCs.

On this being pointed out, CHiPS stated (February 2014) that the payment of revenue support should be made from the date of setting up of CSCs based on self certification by SCAs concerned backed by deployment of Online Monitoring Tool (OMT) and had released revenue support of ₹ 43.69 lakh to Zoom Developer Limited as directed by DEITY.

The reply is not acceptable as 15 out of 43 CSCs test checked by audit during physical verification. Thus, releasing the revenue without ensuring the

¹⁰ QGR Payment for PoP (DEITY Fund) ₹ 38,38,70,550 (For 20 Quarters)
QGR Payment for PoP (State Fund) ₹ 41,63,18,563 (For 20 Quarters)
Total (For 20 Quarters) ₹ 80,01,89,113
QGR payment for a single quarter ₹ 4,00,09,456

¹¹ Service Center Agencies (SCA) are the owner of the CSC network in pre defined areas of operation in the State.

existence of CSCs resulted in irregular release of payment and extension of undue benefit to the firm.

2.3.6.6 Forfeited amount not deposited in Government account

The GoCG executed agreement (September 2008) with M/s Zoom Developers to roll out 1898 CSCs in two zones. As per the agreement, SCA was to be set up and operationalise CSCs at its own cost within 12 months. However, the company failed to install CSCs as per the agreement. Consequently agreement was terminated (September 2011) and performance guarantee of ₹ 1.28 crore available with CHiPS was forfeited and kept in saving bank account. Since the agreement was executed by GoCG and the establishment expenditure of CHiPS and the expenditure related to CSCs was arranged by budgetary provision of State Government and GoI, the forfeited amount should have been deposited in Government Account immediately after realisation.

On this being pointed out, CHiPS stated (February 2014) that a letter has been sent (January 2014) to Finance Department regarding guidance on forfeited amount of performance Bank Guarantee from Zoom Developers Limited.

2.3.7 Implementation of core infrastructure projects

2.3.7.1 State Wide Area Network

The SWAN project was sanctioned (December 2005) for Chhattisgarh at a total estimated cost of ₹ 91.27 crore and was to be implemented on PPP model by CHiPS. Out of this, the contribution of the DEITY and the State Government in the form of Grants-in-aid was ₹ 51.25 crore and ₹ 40.02 crore respectively. The project was awarded to TCS on BOOT basis. An agreement was entered into between CHiPS and TCS. As per the agreement, TCS was required to install the vertical and horizontal PoPs by October 2008. In bandwidth connectivity (vertical and horizontal) for e-Governance project CHiPS and BSNL signed MoU (June 2009). Site preparation work was entrusted to PWD in 2007 and an amount ₹ 3.88 crore was paid as advance. During scrutiny of records, we observed that as against 3500 horizontal PoPs and 151 vertical PoPs to be installed by October 2009, TCS installed 3212 horizontal PoPs and 149 vertical PoPs upto May 2013.

Scrutiny of the records of implementation of the SWAN project revealed various deficiencies which are discussed below:-

(a) Delay in implementation of SWAN project

As per point no. 5 and 8 of the Schedule II of the agreement regarding Acceptance Test and Implementation Schedule', TCS was responsible for Supply, Installation, Implementation, Commissioning, Operations and Maintenance of Chhattisgarh State Wide Area Network (CGSWAN) in the State on BOOT basis for a period of five years from the date of functioning of CGSWAN (February 2010). As per the agreement, the site preparation, dispatch of network hardware to the site, implementation of the network and FAT activity were to be done within the scheduled time. Any delay by the concessionaire in the Final Acceptance Test (FAT) shall render the bidder liable to appropriate Penalties.

Delay in dispatch of hardware led to delay in implementation of SWAN.

Scrutiny of the records revealed that the implementation schedule given in the agreement of the CGSWAN was not followed and the works were completed with delay ranging from 14 to 59 weeks. It was seen from the Material Receipt Note (MRN) that more than 120 (DHQ/BHQ) out of 149 locations, did not receive hardware at the schedule time (i.e. hardware receipt between November 2009 to November 2010). The delay in dispatch of hardware led to delay in implementation of the network. Despite this, CHiPS did not impose any penalty for delay, resulting in extension of undue financial benefit to the BOOT operator.

CHiPS agreed with the audit observation and stated (February 2014) that site preparation work was adversely affected due to the northern and southern part of State under SWAN project being affected with Left Wing Extremism and other reasons like non availability of electricity connection, limited manpower of BOOT operator and non-availability of bandwidth provider.

(b) Delay in appointment of Third Party Auditor (TPA) for CGSWAN project

As per Para 2.1 of the guidelines, independent TPA¹² should be appointed before the FAT and commissioning of the SWAN for performance monitoring of SWAN. The TPA would be appointed for a period of five years from the date of FAT of the network.

Delay in appointment of TPA led to issue of FAT certificate without successful testing.

Scrutiny of the records revealed that FAT was completed in February 2010 and the SWAN project was also commissioned in the same month. The FAT certificate was also issued to the BOOT operator in February 2010. However, it was observed that TPA (M/s Equant Technology Service India Ltd.) was appointed in May 2011, after 15 months of issue of FAT certificate. Thus, due to failure of CHiPS to timely appoint the TPA, FAT could not be conducted but the certificate was issued to BOOT operator without successful testing by TPA. Further, due to delay in appointment of TPA, the performance of the project also could not be monitored between February 2010 and May 2011.

CHiPS agreed with the audit observation and stated (February 2014) that the RFP for selection of TPA was not in shape at the time of CGSWAN bid process. Though the appointment of TPA was delayed but as per DEITY guidelines, the scope of TPA is to audit all the 20 QGR of the BOOT operator and submit reports on various performance standards of the network.

(c) Status of Point of Presence (PoP)

As per the agreement, FAT would be conducted by STPI and CHiPS as per the location of installation of equipment by TCS. The Operation and Maintenance of the project was started from February 2010 and accordingly, TCS became entitled for QGR payment.

Two PoPs were not completed even after three years of FAT.

Scrutiny of the records of QGR payments revealed the followings:-

- Out of total 151 Vertical PoPs Base station planned for installation, 149 PoPs (one at SHQ, 17 in DHQs and 131 in BHQs) were completed while two PoPs were not completed even after three years of FAT. Due to this,

¹² TPA- means the successful bidder, appointed by GoCG for monitoring the SWAN during commissioning and operation

equipments¹³ with five years warranty period remained unutilised since more than three years and warranty of equipments for these two PoPs remains for only two years as against the prescribed five years.

In reply, CHiPS stated (February 2014) that the block offices for *Naila* and *Champa* block are in operation at *Janjgir* district. These sites have been connected using leased line and Wi-Max connectivity. One set of equipment have been allocated for Head of Department building, *Naya Raipur* and the remaining one set of equipment will be installed as soon as suitable site are identified.

The reply is not acceptable because equipments valuing ₹ 60 lakh were remained unutilised for more than three years. This shows that Department could not conduct proper feasibility study before implementing the SWAN project.

- As per the agreement, a total of 3500 Horizontal PoPs were identified for installation of the equipments¹⁴ at SHQ, DHQ and BHQs. However, as per QGR report certified by the TPA, 3212 Horizontal PoPs were installed and the remaining 288 PoPs were not installed till the date of audit (May 2013).

CHiPS informed (February 2014) that due to various problems such as quality power, BSNL link availability (fiber cuts, faulty STM ports, channel problem etc.), inaccessibility of equipment during non-office hours, environmental factors and human intervention. The commissioning of remaining PoPs got significantly delayed.

(d) Non-Utilisation of infrastructure created by SWAN

(i) Non utilization of Point of Presence

PoPs remained unutilised even after installation.

- Network Management System (NMS) tools are installed to monitor day to day network uptime and bandwidth utilization of CGSWAN. Whenever a PoP is shown connected for the first time it is treated as discovered point. We observed (December 2012) from NMS monitoring tools that against 3212 installed horizontal PoPs, only 2672 PoPs were discovered and remained 540 Pops were not started till the date of audit.
- During analysis of the data of NMS for a period of nine days (26 November 2012 to 4 December 2012), we observed that only 1272 out of 2672 discovered horizontal PoPs (47 *per cent*) were shown connected online. However, CHiPS had not taken any steps to start the functioning of the remaining 1400 PoPs which have gone offline.
- As per TPA certified records (February 2013), 1618 out of 2766 installed horizontal PoPs were working while remaining PoPs were shown switched off by the user. Further, TPA physically verified 301 PoPs and out of which, only 65 PoPs were found in working condition. The report was submitted to CHiPS. However, no action was taken by CHiPs to make these PoPs functional till the date of audit.

¹³ Router Juniper M 10i, LAN Router Juniper J2320, LAN Switch Nortel ERS 5510, IP Phones Type-1, Rack 42U, AC-2 Tonne, UPS 5 KVA, DG-8KVA, Dell Optiplex 740 workstation, Video Conferencing(VSX 7000)

¹⁴ Horizontal Router, LAN switch, IP Phone, Modem Specification for Leased Lines

CHiPS stated (February 2014) that the number of sites available online got affected due to non availability of power, equipment, inaccessibility during non-office hours, environmental factors, human intervention and BSNL link issues.

Reply is confirms that through the agreement was signed for execution of 151 vertical and 3500 horizontal PoPs for the period of five years. CHiPS had failed to ensure the establishment of all PoPs and prepare a roadmap for providing Government services as discussed in subsequent para.

(ii) Non extension of Government to Government (G2G) services through SWAN

In six offices, parallel connection of broadband were established over and above the SWAN connection which not only violated the terms and conditions of Administrative Approval but also led to avoidable expenditure.

SWAN is designed to cater to the Governance information and communication requirements of all the State Government Departments. All the offices of the State Government were to be linked through SWAN, which would enable proper functioning of NeGP so that G2G and G2C services could be provided. As per the terms and conditions no. 7 of Administrative Approval of the SWAN, parallel networks will not be permitted and existing networks were to be consolidated with the SWAN to the extent possible.

We visited four Departments i.e. Agriculture, Panchayat and Rural Development, Food and Civil Supply and consumer Protection and Higher Education and noticed that CHiPS had failed to fully connect to the SWAN network in the aforesaid Departments.

- Out of 18 offices visited, we found that only 10 offices¹⁵ were connected through SWAN while remaining eight¹⁶ offices had no accessibility to SWAN. We also noticed that SWAN was working satisfactorily only in four¹⁷ out of 10 connected offices.
- Two or more than two network connections (i.e. SWAN, NIC Lease Line, BSNL Broadband) were found in eight offices that were already connected through SWAN connection in clear violation of SWAN terms and condition no. 7.
- The network connection charges for the SWAN were paid by the GoI. But we found that in six offices parallel connection of broadband were established despite having SWAN connection. The parallel connectivity of broadband over and above the SWAN network was not only violative of terms and conditions of Administrative Approval but also led to incurring avoidable expenditure¹⁸ by the State Government.
- To provide G2G services, all Government offices from Directorate to Block level were to be connected through SWAN. However, we noticed

¹⁵ Chhattisgarh Hindi Granth Academy Raipur, Janpad Panchayat Abhanpur, Janpad Panchayat Arang, Janpad Panchayat Dharsiwa, Janpad Panchayat Tilda, Directorate of Agriculture Raipur, Joint Director Agriculture Raipur, Agriculture Development Officer Tilda, Warehouse Tilda, Warehouse Dharsiwa

¹⁶ Directorate Higher Education Raipur, Government Nagarjun Post Graduate College Raipur, Development Commissioner Raipur, Zila Panchayat Raipur, Agriculture Development Officer Arang, Dy Director Agriculture Raipur, Directorate Food and Civil Supply and Consumer Protection Raipur, Food Controller Raipur

¹⁷ Chhattisgarh Hindi Granth Academy Raipur, Janpad Panchayat Arang, Janpad Panchayat Tilda, Agriculture Development Officer Tilda

¹⁸ ₹ 3.72 lakh

that of the four departments in Raipur district, no Department was connected through SWAN at all the three levels as detailed below:

Table-2.3.1: Department connected through SWAN network

Name of Department	Directorate Office	District Office	Block Offices
Agriculture Department	Connected	Not Connected	Some Office Connected
Higher Education	Not Connected	Not Connected	Some Office Connected
Food and Civil Supply and Consumer Protection	Not Connected	Not Connected	Connected
Panchayat and Rural Development	Not Connected	Not Connected	Connected

(Source: Concerned Department Data)

- In two offices viz. CG State Civil Supplies Corporation, Dharsiwa Warehouse and Dy Director Agriculture, Raipur, the equipments of PoP were kept in Almirah.
- As per data provided by BSNL, a total of 502 Lease connections were established by CHiPS under SWAN in different departments. Further 193 BSNL lease line connections were taken by different departments themselves, as detailed below:

Table-2.3.2: BSNL Lease Line Connections

S.No.	Lease Line CGSWAN Connections in the State Government offices		Lease Line connections in the State Government office other than CGSWAN connection	
	Year	No. of BSNL Lease Line connections of CGSWAN	Year	No. of BSNL Lease Line connections other than CGSWAN
1	2009	145	Upto 2009	13
2	2010	12	2010	21
3	2011	150	2011	19
4	2012	194	2012	126
5	2013	01	2013	14
	Total	502		193

(Source: Data provided by BSNL)

Separate BSNL lease lines were taken by different department even after installation of SWAN.

On analysis of the above table, we found that when the SWAN network started in 2009, there were only 13 Lease line connections other than SWAN. However, we noticed that 126 new lease line connections other than SWAN were taken in 2012 by different departments despite availability of 501 SWAN connections in violation of the terms and conditions of the SWAN. Thus CHiPS failed to prevent the other parallel connection despite Government instruction.

In reply CHiPS stated (February 2014) that due to limitation of infrastructure available with bandwidth provider it is not physically possible to provide connectivity to all the location, in some location the bandwidth required by application used by the concerned office was higher.

Fact remains that as per the terms and conditions no. 7 of Administrative Approval of the SWAN project, the State Government would not permit parallel networks to be set up in the State.

(e) Monitoring

The Programme Management structure for NeGP had envisaged formation of State Level Apex Committee (SLAC) headed by Additional Chief Secretary (IT) to allocate resources, set priority amongst projects etc.

Physical and financial progress of SWAN could not be reviewed due to non holding of regular meeting.

Further as per the Administrative approval (December 2005) of the CGSWAN project, it was provided that a committee would take overall responsibility for implementation of the SWAN project in the State and the committee may meet at least once in a month to review the physical and financial progress of the project.

During scrutiny of records, it was noticed that though the committee was formed in March 2006 by GoCG, only eight meetings were held against 84 required during the last six years. Since the meetings were not conducted regularly, the physical and financial progress of SWAN could not be reviewed simultaneously by the committee. Due to non conducting regular SLAC meeting, various issues like delay in project implementation, site preparation work, non installation of 288 horizontal and two vertical PoPs and non providing G2C services etc. were neither discussed nor suitable action were taken to solve the above issue in the SLAC meeting. Thus the project was run without proper monitoring during the entire period. For these reasons, only 1618 out of 3500 horizontal PoPs were found working as per TPA, till the date of audit (May 2013) as mentioned in para no.2.3.7.1 (d).

In reply CHiPS stated (February 2014) that the committee was formed to monitor the progress of the Project and the meetings were scheduled as and when required to review the progress of the project at a time as specified and finalized by the members.

The reply is not acceptable because it was clearly mentioned in the Administrative approval that the committee should meet at least once in a month to review the physical and financial progress of the project. The non convening of regular meetings resulted in improper monitoring of progress as all the PoPs were not yet installed and also led to delay in implementation of SWAN project.

2.3.7.2 State Data Centre

SDC was envisaged to establish a robust infrastructure to enable the Government to deliver the services quickly and effectively to its stakeholders. The SDC, connected to the SWAN was to provide the access to the e-Governance applications & services to Government employees through Intranet and to the citizens through public Internet/CSCs etc.

The SDC project sanctioned (February 2008) for the State of Chhattisgarh at a total estimated cost of ₹ 49.15 crore was to be implemented on PPP model by CHiPS over a period of five years from the date of commencement. Out of this cost DEITY contributed ₹ 18.24 crore and the balance ₹ 30.91 crore was to be met through ACA for NeGP. The project implemented through M/s Sify Ltd. and an agreement was signed between CHiPS and M/s Sify Ltd. in May 2012.

Scrutiny of records of implementation of SDC revealed the following:-

2.3.7.2 (i) Delays of 32 months in floating of tender for SDC

Delay in invitation of tender led to delay in implementation of the project.

As per time schedule enclosed with the administrative approval, the RFP should be released by the State within 13 weeks from the date of signing of the agreement with the consultant. However, the tender was floated for selecting the Implementing Agency (IA) only in May 2011, after delay of 32 months since the date of appointment of the consultant. This resulted in delay in implementation of the project.

In reply, CHiPS stated (February 2014) that all the suggestions made by DEITY were incorporated by the consultant and revised RFP was finally submitted to DEITY on 29 June 2010 and finally approved on 18 January 2011. Chhattisgarh Housing Board appointed for construction of new building took substantial time and the building was not ready while finalizing RFP requirements which added to the delay. The Data Centre Operator was selected and FAT of SDC has been completed in March 2013 and from this date SDC is since formally operational.

The fact remains that Government services (G2G, G2C) could not be extended to the users due to delay in implementation of the project.

2.3.7.3 State Service Delivery Gateways (SSDG)

The State Service Delivery Gateways (SSDG) project was sanctioned (April 2011) for Chhattisgarh at a total estimated cost of ₹ 11.92 crore and was to be implemented on PPP model. Out of this, the contribution of DEITY and the State Government in the form of Grant-in-aid was ₹ 5.96 crore each. The project was awarded to TCS in June 2012 for implementation at a cost of ₹ 9.29 crore.

With the implementation of SSDG, e-Forms application will enable citizens to download forms and submit their applications electronically with help of Electronic Forms hosted on the State Portal (SP) and routed by a common services gateway (SSDG). This important initiative facilitating Electronic Service Delivery will provide significant benefits to the citizens especially in the form of a single gateway to citizen for service delivery. Development of State Portal in Chhattisgarh was in progress as of May 2013.

Scrutiny of records of implementation of SSDG revealed the following:-

2.3.7.3 (i) Consideration of additional price proposal resulted in extra burden.

For implementation of the SSDG project NIT was invited with the requirement of the five years on site comprehensive warranty for Web Server, Application Server, Database Server, CMS Server and EMS and three year warranty for other bill of material of hardware was mentioned in the RFP, which was approved by DEITY. On scrutiny of bid documents of the qualified firms, it was observed that all the firms had mentioned the above warranty period. After technical presentation (14 and 15 May 2012), all the five bidders¹⁹ were found technically qualified and the Technical Committee recommended for opening of the price bids of these firms on 16 May 2012. The details of original financial bid rates offered by the bidders are given below:

Table-2.3.3: Details of rates quoted by the bidder (original bid)

Sl. No.	Name of Bidder	Amount quoted by bidder (₹in crore)	Rank
1	M/s TCS Ltd.	9.29	L2
2	M/s L & T InfoTech	10.61	L3
3	M/s Wipro Ltd.	9.03	L1
4	M/s Accenture	13.95	L4
5	M/s Infosys	18.24	L5

(Source: Data provided by CHiPS)

¹⁹ M/s Accetenture, M/s L&T InfoTech, M/s Infosys, M/s Wipro Ltd. and M/s TCS Ltd.

Invitation of price proposals for warranty over and above the one specified in the RFP resultant in extra financial burden of ₹ 25.75 lakh .

Meanwhile the bidders were directed to submit additional price proposal of one KVA UPS with two hour backup and five years comprehensive warranty support for all hardware in separate envelopes. In the revised price bid²⁰, M/s Wipro Ltd. increased the price of one KVA UPS by 254 per cent.

The commercial bids were opened (16 May 2012) and M/s TCS with bid price of ₹ 9.29 crore was declared as L1. Agreement was signed with M/s TCS (June 2012) for implementation of SSDG project. The details of rates offered by the bidders after including additional warranty support are given below:

Table-2.3.4: Comparison of financial bids after inclusion of additional warranty

Sl. No.	Name of Bidder	Amount quoted by bidder (₹ in crore)	Rank
1	M/s TCS Ltd.	9.29	L1
2	M/s L & T InfoTech	11.21	L2
3	M/s Wipro Ltd.	11.46	L3
4	M/s Accenture	13.95	L4
5	M/s Infosys	18.24	L5

(Source: Data provided by CHiPS)

Since the specifications given in RFP included minimum five years on site comprehensive warranty for Servers and three years onsite comprehensive warranty for other bill of materials of hardware, there was no need to change the specifications/ warranty period in between the bidding process.

Had the bids been evaluated on the basis of initial price proposal without consideration of additional price proposal, the offer submitted by M/s Wipro Ltd. would have been L1 and the tender could have been finalized for ₹ 9.03 crore. Thus, consideration of additional price proposals resulted in extra cost of ₹ 25.75 lakh.

In reply, pointed out, CHiPS stated (February 2014) that the discrepancy in warranty period has been clarified in the pre bid response as there will be different warranty period for all hardware. At the time of evaluation of technical proposal it has been found that bid were received with different warranty period for hardware. As the bids cannot be evaluated with different warranty period from different bidders and there was need to obtain additional price proposal from all bidders to ensure that all warranty period are same.

The fact remains that the additional price proposal called for was not in conformity with the specification provided in the RFP and changing

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Original Bid/ Additional Bid	Name of Bidder	Item Name	Make/ Version	Warranty	No. of unite	Unite Rate (in ₹)	Total Amount (in ₹)	Additional Warranty	Additional Amount for two year Warranty (in ₹)	Grand Total (in ₹)
Original Bid	M/s TCS Ltd.	1 KVA UPS	Uniline	3 year	532	8400	4468800	2 year	-	4468800
Original Bid	M/s L & T InfoTech	1 KVA UPS	Smartline	3years	532	10088	5366816	-	-	5366816
Additional Bid	M/s L & T InfoTech	1 KVA UPS	Smartline	3years	532	18375	9775500	2 year	1688422	11463922
Original Bid	M/s Wipro Ltd.	1 KVA UPS	Uniline	3years	532	7615	4050867	-	-	4050867
Additional Bid	M/s Wipro Ltd.	1 KVA UPS	Uniline	3years	532	27032	14381024	2 year	5500000	19881024

specification of RFP on the basis of quotation of higher specification by vendors is subversion of tender procedure.

2.3.7.4 Common Service Centres (CSC)

The CSC scheme under NeGP has been conceived as the front-end delivery points for Government, private and social sector services to rural citizens of India, in an integrated manner. The Scheme has a three tier implementation structure comprising the State Designated Agency (SDA), Service Center Agency (SCA) and the Village Level Entrepreneur (VLEs). The scheme envisaged setting up of a High Level Committee which would oversee the implementation of the scheme. State Government was required to create a SDA which had definite roles to play in ensuring the success of the scheme.

The CSC project was sanctioned (November 2006) for the State at a total estimated cost of ₹ 53.68 crore and was to be implemented on PPP model by CHiPS over a period of four years. The cost was to be equally shared by DEITY and State Government. The contribution of DEITY was to be released as Grant-in-Aid. The State was divided into four zones for implementation of the project. The project for establishment of 3385 CSCs was awarded (September 2008) to M/s AISECT for *Durg and Korba zone*²¹ and M/s Zoom Developer Ltd. for *Raipur and Raigarh Zone*²².

As regards the targeted 3385 CSCs, 2460 CSCs were rolled out by SCA and the remaining 925 CSCs were not rolled out till the date of audit (May 2013).

Test check of records of implementation of the CSCs revealed the following:-

2.3.7.4 (i) Determination of CSC locations and the role of State Designated Agency (SDA) in identifying potential areas

As per RFP, CSCs were to be established through SCA within the overall ceiling of one CSC in every six villages. The SCA would have to take the concurrence of CHiPS and the District Collector before deciding the final location preferences.

During scrutiny of records, it was revealed that CHiPS issued a letter to every District Collector to provide a list of selected villages for establishing CSCs, but no documentary evidences were available with CHiPS regarding receipt of the list from the District Collectors except for *Korba* district and their finalization of the location of CSCs on the basis of the list. During field inspection, it was also observed that as per records, CSCs situated in remote areas were either closed or not existed as discussed in subsequent para.

In reply, CHiPS stated (February 2014) that in the CSC implementation guidelines, there is no specific direction for providing CSC location on the SCAs. As the scheme is based on PPP mode, SCA had to identify potential area for the CSCs. However, CHiPS and IT Department had collected proposed CSC locations from most of the District Administration after regular

²¹ AISECT - The Government of Chhattisgarh will receive an amount of ₹ 7/- per CSC per month from SCA for *Durg and Korba Zone*.

²² Zoom Developer Ltd.- The Government of Chhattisgarh will pay up to a maximum of ₹ 1345 for *Raigarh* and ₹ 1786 for *Raipur Zone* per CSC per month to the SCA towards revenue support.

communication and forwarded to concerned potential areas for establishment of CSCs.

2.3.7.4 (ii) Shortfall in the number of operational CSCs

As per RFP, the SCA would not be eligible for revenue support unless the CSCs have been rolled out within the specified time frame and were certified as operational by CHiPS.

During scrutiny of records it was noticed that

- Out of 3385, only 2460 CSCs (73 per cent) were established and physical verification of only 60 CSCs (two per cent) was done by CHiPS till the date of audit (May 2013).
- Monthly report (September 2013) of *Durg* and *Korba* zone revealed that as against the target 1487 CSCs, 1249 CSCs were installed by SCA (M/s AISECT). However, the Online Monitoring Tool (OMT) showed that only 1018 CSCs were installed.
- It was also noticed that as per report (September 2012) of OMT, per day connectivity was between 30 to 100 CSCs. However as per the monthly report, 310 CSCs were shown connected through BSNL and 942 CSCs with other connectivity.
- Due to the termination (September 2011) of one SCA²³, the status of 1200 CSCs which were installed by the SCA was not available with CHiPS (December 2013).

On this being pointed out, CHiPS stated (February 2014) that the non installation of CSCs was mainly due to Left Wing Extremism, non availability of basic infrastructure, unwillingness of local people to become VLEs, low population density etc.

The reply is not acceptable as CHiPS failed to take these factors into account while finalising the CSCs.

2.3.7.4 (iii) Irregular selection of Service Center Agency(SCA) for CSCs.

For implementation of CSCs in the State, CHiPS had selected AISECT for *Durg* and *Korba* Zone and M/s Zoom Developers (P) Ltd. for *Raipur* and *Raigarh* Zone as SCA through open bid process (September 2008). Due to non adherence of Master Service Agreement (MSA) and non performance in the project, the contract of M/s Zoom Developers (P) Ltd was terminated (September 2011).

During scrutiny of records, it was noticed that after termination of one of the SCA, the CHiPS did not take initiative to float tender and had directly appointed SPV as a SCA for *Raipur* and *Raigarh* Zone without inviting tender and also without taking approval of High Level Committee. Neither any agreement was signed nor was any type of performance guarantee obtained by CHiPS from this SPV. AISECT was made the implementing partner by the SPV for *Raipur* and *Raigarh* Zone and the rates of previous SCA was taken as the rate of revenue support.

Appointment of SCA without floating tender led to extension of undue financial benefit to SPV.

²³ M/s Zoom Developer Ltd.

In reply, CHiPS stated (February 2014) that after termination of contract with M/s Zoom Developers limited the re-bid process was not done as after termination of the SCA, only two year time period was left for implementation CSCs and further stated that most of the district in these two zones are Left Wing Extremists areas.

The fact remains that award of work without tendering was not only irregular, it also denied healthy competition and transparency in the tendering process.

2.3.7.4 (iv) Non providing of Government to Citizen (G2C) services through CSCs

(a) The NeGP envisaged three pillar model²⁴ for delivery of “web-enabled anytime, anywhere access” information and services in rural areas. The role of CSCs was envisaged as the front end delivery network for Government services. Government of Chhattisgarh identified 10 key as mentioned foot note two.

Scrutiny of records revealed that for providing G2C services as notified under the Chhattisgarh Citizen Service (Electronic Governance) Rules 2003, these services have been provided through Choice portal for which a Choice Agent has to execute the agreement with the concerned District Collector with security deposit of ₹ 20,000. GoCG declared the CSC as a *Gramin Choice Agent* and it became mandatory to follow the above rule. Out of 2597 CSCs established in the State, only eight CSCs had produced agreement copy to CHiPS for registration in Choice portal which facilitated to provide G2C services. The remaining 2589 CSCs had neither submitted the agreement nor the CHiPS initiated any action for submission of the same by these CSCs. Further, as against 10 key services to be provided through CSCs, only one service (issue of certificates) was provided by eight CSCs and only 859 certificates were issued by the CSCs during last four years.

In reply, CHiPS stated (February 2014) that electronic delivery of said services is based on computerization of line departments. All such departments have already been informed about CSC project and respective departments have been requested to utilize these common infrastructures being created by DEITY for providing G2C services. SSDG launched in the month of October 2013 to deliver various citizen centric services. At present services from Women and Child Development and Department of Commerce and Industries are running.

The reply is not acceptable as CHiPS failed to provide G2C services through CSCs due to delay in implementation of core infrastructure projects i.e. SWAN, SDC and SSDG and delay in digitization of departmental data.

(b) Scrutiny of information provided (February 2014) by the departments, it was further revealed that out of 10 key Departments, Social Welfare Department had not started G2C services, three departments viz. Food Department, Public Grievance Department and Urban Development Department did not furnish any information regarding IT enabled services. The rest six departments have been providing G2C services and developed

Lack of initiation by CHiPS led to non delivery of G2C services.

²⁴ State Wide Area Network, State Data Centre and Common Service Centres

their own data centres with their own web portals but not under NeGP scheme. In absence of link with NeGP, the objectives of the NeGP scheme for providing "web-enabled anytime, anywhere access" routed through common services gateway (SSDG) could not be achieved.

2.3.7.4 (v) Unfruitful expenditure of ₹ 4.47 crore under CSC project due to lack of coordination between BSNL and CHiPS

Government of Chhattisgarh had decided to establish 3385 CSCs through which the Government services were to be provided electronically. Of these, 2417 CSCs (71 per cent) were established and BSNL was authorized for providing internet connectivity in these CSCs by GoI. The Detail Project Report submitted by BSNL for connectivity at CSCs included the follows:

Table-2.3.5: BSNL connectivity through Base Transceiver Station (BTS) at CSC locations

(₹ in crore)				
Sl. No.	Perticulars	No. of BTS towers	No. of CSCs	Estimated cost
1	Wi-Max Phase I	40	240	5.28
2	Wi-Max Phase II	348	2088	45.95
3	Broadband	----	897	6.39
Total		388	3225	57.62

(Source: Data provided by CHiPS)

Non-extension of services to CSCs and unfruitful expenditure of ₹ 4.47 crore.

During scrutiny of records, it was noticed that for connectivity in CSCs, 40 BTS Towers were established (February 2010) by BSNL under Wi-Max phase-I and CHiPS had released payment amounting to ₹ 4.47 crore to BSNL (October 2010). However CHiPS neither intimated the CSCs about the location of these BTS tower nor made any correspondence with BSNL for providing connectivity through Wi-Max.

As per BSNL records (December 2013), total 1042 CSCs were planned to be connected and of which 694 CSCs were provided connection through 40 BTS towers. However, those only 23 CSCs were actually connected (Durg district) on Wi-Max. Thus it is clear that due to lack of co-ordination between BSNL and CHiPS, the connectivity issue could not be resolved and this resulted in unfruitful expenditure of ₹ 4.47 crore.

In reply, CHiPS stated (February 2014) that though BSNL has utilized full amount of ACA fund but still CSCs are not availing the facility of Wi-Max in most of the location due to following reasons: Bill of Wi-Max connection on higher side, Interrupted network connectivity of Wi-Max, Lack of awareness of CSC scheme in the line offices of BSNL and unaffordable tariff of BSNL Wi-Max.

The reply is not acceptable as CHiPS failed to ensure connectivity through Wi-Max by properly coordinating with BSNL.

2.3.7.4 (vi) Discrepancies in the working of CSCs

During the test check of 43 CSCs functioning at different blocks under the SCA in Raigarh, Dhamtari, Bilaspur, Raipur and Janjgir-Champa, the following discrepancies were noticed:

- Out of the 43 CSCs test checked, only 28 CSCs were established and found working and 15 CSCs were not in existence.

- Though the basic infrastructure (two to 10 computers with printer scanner & Xerox machine) was available in the established & working CSCs, Internet connectivity was very poor in these CSCs.
- 28 out of 43 CSCs provided B2C services. However, G2C service was not provided by the Government in any of the CSCs.
- The online B2C services were provided through SBI Kiosk banking, *Suvidha* online, filling of form and result facility. The offline services were mainly photocopy, photography, scanning and mobile recharge. Educational courses were provided in 11 out of 28 CSCs

On this being pointed out, CHiPS stated (February 2014) that most of the non-exist CSCs are found in *Raipur* and *Raigarh* zone, where SCA has been terminated by State Government due to non-performance of the SCA.

Thus due to lack of monitoring by CHiPS, all the CSCs could not be established and all the services could not be made available through these CSCs.

2.3.7.4 (vii) Inadequate monitoring by the Apex committee on the implementation of NeGP

As per the guidelines, GoCG declared (January 2007) Empowered Committee as a State High Level Committee (HLC) to monitor the implementation of the CSC project which was to meet at least once in a month to review the physical and financial progress of the CSCs project. The committee was headed by Chief Secretary and the Secretaries of various departments (i.e. Industries and IT, PWD, Water Resource Department and Energy, Finance, School Education, Panchayat and Rural Development, Public Relation etc) were the members.

Monitoring of implementation of NeGP was affected due to non holding of regular meeting of the HLC.

It was noticed that during the last seven years, 13 meetings of the Empowered Committee were held and agenda on CSC was kept in five meetings only. Many of the issues which could have been implemented only after the approval of the Empowered Committee like termination of contract of Zoom Developer, status of rolled out, appointment of SPV as SCA, providing G2C services through CSCs were neither included in the agenda item nor discussed and implemented with the approval of the Empowered Committee.

In reply, CHiPS stated (February 2014) that, the empowered committee is headed by the Chief Secretary, GoCG and other committee members are secretaries of various departments of the State. Therefore, it is not practical to schedule the meeting every month. Based on the requirement it is scheduled.

The fact remains that meetings were not held regularly as prescribed in the guidelines. The co-ordination of line Departments could not be established and due to lack of coordination, CHiPS had failed to provide G2C and G2G services.

2.3.8 Conclusion

Even after lapse of more than seven years since launch of NeGP, the objectives of the scheme could not be achieved as successful establishment of pre-requisites like IT core infrastructure remained unaccomplished and the project could not be made operational. SWAN network could not be utilised optimally in the absence of availability of G2C Services and incomplete rolled out of CSCs in rural areas. Interconnectivity between various departments for information sharing and service delivery also could not be achieved. Non-verification and inspection of CSCs actually rolled out and made functional was the result of lack of monitoring by High Level Committee. Thus, the end use outcome viz, availability of 'any time any where access to Government services' as envisaged in the NeGP guidelines could not be achieved due to ineffective project planning, implementation and monitoring.

2.3.9 Recommendations

We recommend that:

- *Time bound implementation of the project through proper planning, implementation and monitoring may be ensured.*
- *Proper planning should be made to avoid overlapping of parallel network connectivity.*
- *Optimum utilisation of funds provided for implementation of NeGP may be ensured.*
- *Guideline for implementation of NeGP should be properly followed.*
- *All the records/data should be digitalized on priority basis.*

ABBREVIATIONS

S. No.	ABBREVIATION	DESCRIPTION	S. No.	ABBREVIATION	DESCRIPTION
1	ACA	Additional Central Assistance	29	MRN	Material Receipt Note
2	BEL	Bharat Electronics Limited	30	MSA	Master Service Agreement
3	BHQ	Block Headquarter	31	NeGP	National e-Governance Plan
4	BOOT	Build, Own, Operate and Transfer	32	NIT	Notice Inviting Tender
5	BSNL	Bharat Sanchar Nigam Limited	33	NMS	Network Management System
6	BTS	Base Transceiver Station	34	NSDG	National Service Delivery Gateway
7	CGSSDG	Chhattisgarh State Service Delivery Gateway	35	OMT	Online Monitoring Tool
8	CGSWAN	Chhattisgarh State Wide Area Network	36	PoP	Point of Presence
9	CHiPS	Chhattisgarh InfoTech and Bio-Tech Promotion Society	37	PPP	Public Private partnership
10	CSC	Common Service Centers	38	PWD	Public Works Department
11	DCO	Data Centre Operator	39	QGR	Quarterly Guaranteed Revenue
12	DEITY	Department of Electronic and Information Technology	40	RFP	Request for Proposal
13	DHQ	District Headquarter	41	SCA	Service Center Agency
14	FAT	Final Acceptance Test	42	SDA	State Designated Agency
15	G2B	Government to Business	43	SDC	State Data Centre
16	G2C	Government to Citizen	44	SHQ	State Headquarter
17	G2G	Government to Government	45	SLAC	State Level Apex Committee
18	GoCG	Government of Chhattisgarh	46	SP	State Portal
19	GoI	Government of India	47	SPV	Special Purpose Vehicle
20	HLC	High Level Committee	48	SSDG	State Service Delivery Gateway
21	IA	Implementing Agency	49	STPI	Software Technology Park of India
22	ICT	Information Communication Technology	50	SWAN	State Wide Area Network
23	IT	Information Technology	51	TCS	Tata Consultancy Services Limited
24	Kbps	Kilobits per second	52	TPA	Third Party Auditor
25	KVA	Kilo Volt Ampere	53	UPS	Uninterrupted Power Supply
26	LOA	Latter of Acceptance	54	VLE	Village Level Entrepreneur
27	Mbps	Megabits per second	55	VoIP	Voice over Internet Protocol
28	MMP	Mission Mode Project			

2.4 Development of roads under Central Road Fund (CRF) and Minimum Needs Programme (MNP)

Executive Summary

Development of roads under Central Road Fund and Minimum Needs Programme in Chhattisgarh for the period 2008-13 was reviewed in audit. The major audit findings are as below:

- There was avoidable expenditure of ₹ 1.47 crore due to overlapping of sanctions under MNP and CRF.
{Paragraph 2.4.6.1 (i)}
- Lack of planning and non identification of priority roads resulted in avoidable expenditure of ₹ 3.73 crore from the State fund even after provision of funds under CRF.
{Paragraph 2.4.6.1 (ii)}
- Preparation of estimates without detailed survey and subsequent change in specification led to extra expenditure of ₹ 4.91 crore besides delay in completion of work
{Paragraph 2.4.6.2 (ii)}
- Execution of works without obtaining forest clearance and land acquisition resulted in delay in completion and extra expenditure of ₹ 2.80 crore.
(Paragraph 2.4.6.3)
- Execution of work beyond requirement resulted in avoidable expenditure of ₹ 1.40 crore.
(Paragraph 2.4.6.4)
- There was unauthorised diversion of MNP funds of ₹ 11.42 crore and non remittance of royalty of ₹ 1.31 crore to Government account.
(Paragraph 2.4.7.1 and 2.4.7.2)
- Penalty of ₹ 2.94 crore was not recovered despite delay in execution of works.
(Paragraph 2.4.8.1)
- Injudicious foreclosure of contract resulted in extra cost of ₹ 1.46 crore besides undue aid of ₹ 47.02 lakh to the contractor.
(Paragraph 2.4.8.5)
- Failure of the Executive Engineer to encash the Bank Guarantees within the validity date resulted in non recovery of Government dues of ₹ 90 lakh.
(Paragraph 2.4.8.8)
- There was doubtful execution of work valuing ₹ 18.07 lakh in reserve forest area without clearance from forest department.
(Paragraph 2.4.8.11)
- Work valuing ₹ 1.62 crore were executed in violation of Government's instructions.
(Paragraph 2.4.8.13)

2.4.1 Introduction

The Public Works Department (PWD) is responsible for construction, development and maintenance of roads and bridges such as State Highways (SH), National Highways (NH), Major and Other District Roads and Rural Roads under different schemes viz. Central Road Fund (CRF), Minimum Needs Programme (MNP), Basic Minimum Needs Programme (BMNP) etc. We in audit reviewed development of roads under CRF and MNP schemes.

Central Road Fund

The CRF Act came into effect from 27 December 2000. Under the Act, the Central Government levies and collects cess, a duty of excise and customs for the purpose of this Act, on every item specified in the schedule at specified rates. The fund is utilised for the development and maintenance of NHs, State Roads including roads of inter-State and economic importance excluding Rural Roads. The portion of Fund allocated for expenditure in the various States is retained by the Central Government until it is actually required for expenditure. The Government of India (GoI) sanctioned (2001-2013) development of roads having a length of 1528.22 km for ₹ 505.60 crore to the Government of Chhattisgarh (GoCG). Of this, development of 1279.52 km was completed and remaining 248.70 km was in progress after incurring expenditure of ₹ 403.72 crore as of March 2013.

Minimum Needs Programme

The MNP a State sponsored scheme was introduced in the first year of the Fifth Five Year Plan. The objective of the programme is to establish a network of basic services and facilities of social consumption in all the areas up to nationally accepted norms, within a specified time-frame. The programme is designed to assist in raising living standards and in reducing the regional disparities in development. Under this programme PWD, GoCG is responsible for development of Rural Roads¹. During 2008-13, the PWD targeted for development of 5470 km road under this programme, against which 3725 km was developed with expenditure of ₹ 524.64 crore as of March 2013.

2.4.2 Organisational set-up

The PWD is headed by the Principal Secretary (PS) at Government level. Engineer-in-Chief (E-in-C), PWD is the administrative head of the PWD and is assisted by four² Chief Engineers (CE), eight Superintending Engineers (SE) and 35 Executive Engineers (EE) for implementation of projects. The works are being executed through 35 divisions of PWD headed by the EEs.

2.4.3 Audit Objective

The Performance Audit was conducted to assess whether-

- Methodology for selection of roads was as per guidelines of the programme and proper planning was done for execution of works;
- Fund management was efficient and effective; and

¹ The rural roads includes those roads which are not in the core-network of PMGSY and are under the jurisdiction of PWD.

² Ambikapur, Bilaspur, Jagdalpur and Raipur

- Execution of project was carried out economically, efficiently, effectively and as per norms.

2.4.4 Audit criteria

The audit criteria was derived from the following sources :

- Central Road Fund (State Roads) Rules 2007 issued by Ministry of Road Transport and Highways (MORT&H), GoI.
- Detailed Project Reports/Stage-I estimates based on which Administrative Approval (AA) accorded by Government;
- Technical Sanction, Detailed estimates, Notice Inviting Tender/contract documents;
- Provisions of Works Department (WD) Manual and Schedule of Rates (SORs);
- Specifications for Road and Bridge works issued by MORT&H and Indian Road Congress (IRC); and
- Inspection reports of higher authorities.

2.4.5 Audit scope and methodology

In Performance Audit, we examined (April-July 2013) records relating to development of roads under CRF and MNP in the offices of E-in-C and concerned Executing Divisions. For our detailed scrutiny, we reviewed the records of seven divisions³ for MNP works, four divisions⁴ for both CRF and MNP works and four divisions⁵ for CRF works. We in audit examined 10 works under CRF and 26 works under MNP executed by these divisions during 2008-13.

An entry conference with the Principal Secretary (PS), PWD was held (May 2013) to discuss the objective, scope and methodology of audit. The audit findings were brought to the notice of the Government, however no reply was furnished (January 2014). The exit conference was requested for on 27 January 2014 but could not be held due to non availability of head of department. The replies as received from the EEs of the respective divisions have been incorporated in the Performance Audit.

2.4.6 Planning and Implementation

The MORT&H, GoI issued (10 July 2007) Central Road Fund (State Roads) Rules 2007 containing detailed guidelines for disbursement of funds from the CRF. As per the Rules, for obtaining sanction under CRF, the State Government should make available a list of projects to be taken up to the GoI alongwith their cost estimates. The GoI shall identify the projects for release of Funds in consultation with the State Governments. If, all the projects so identified cannot be sanctioned due to shortage of fund, the GoI shall prioritise the projects in consultation with the State Government.

³ Ambikapur, Durg, Gariyaband, Kawardha, Pendra Road, Raipur and Surajpur.

⁴ Balodabazar, Champa, Korba and Rajnandgaon.

⁵ Bhanupratapur, Dhamtari, Kondagaon and Manendragarh.

The roads included in the budget under MNP are submitted by the PWD to the State Government for obtaining AA and after obtaining approval, works are executed by the PWD.

As per paragraphs 2.025 and 2.017 of the WD Manual, estimates for works are required to be prepared as accurately as possible on the basis of detailed surveys. As per the guidelines stipulated in IRC, the design of flexible pavements of roads predominantly carrying motorized vehicles should be prepared after computing the CBR⁶ values of sub grade soil, MSA⁷ etc.

Some of the irregularities noticed in planning and implementation in development of roads under CRF and MNP are as discussed below:

2.4.6.1 Overlapping of sanctions

As per guidelines of CRF, roads in which improvement work have been executed under any other scheme in last three years are not eligible for inclusion under CRF.

During scrutiny of records, we observed overlapping of sanctions of road works due to lack of planning and non identification of priority roads as discussed in the subsequent paragraphs:

(i) The work of improvement of Korbi-Chotiya-Chirmiri road⁸ was completed (November 2010) at a cost of ₹ 3.24 crore under MNP and was under performance guarantee from December 2010 to November 2013. The road was developed with the provision of 50 mm Bituminous Macadam⁹ (BM) and 20 mm Mix Seal Surfaces¹⁰ (MSS) for black topping in 5.5 metre width of the road with a design life of 10 years by the EE, PWD (B&R) Division, Korba.

There was avoidable expenditure of ₹ 1.47 crore due to overlapping of sanctions under MNP and CRF.

We observed that the same road was again sanctioned (March 2010) under CRF and the same EE incurred (October 2010 to March 2013) expenditure of ₹ 16.13 crore for further widening of the road from 5.5 metre to 7 metre with the provision of 50 mm BM and 25 mm Semi Dense Bituminous Concrete¹¹ (SDBC) for black topping work. Due to this, the black topping work earlier executed over 5.5 metre width under MNP was again overlaid under CRF with another course of bituminous items incurring expenditure of ₹ 1.47 crore¹².

⁶ California Bearing Ratio

⁷ Million Standard Axle

⁸ The improvement work of Korbi-Chotiya-Chirmiri road was awarded (April 2010) by the EE, PWD (B&R) Division, Korba.

⁹ This work shall consist of construction in a single course having 50 mm to 100 mm thickness or in multiple courses of compacted crushed aggregates premixed with a bituminous binder on a previously prepared base.

¹⁰ This work shall consist of the preparation, laying and compaction of a close-graded premix surfacing material of 20 mm thickness composed of graded aggregates premixed with a bituminous binder on a previously prepared surface, in accordance with the requirements of these specifications, to serve as a wearing course.

¹¹ This work shall consist of construction in a single or multiple layers of semi dense bituminous concrete on a previously prepared bituminous bound surface for use in wearing courses. A single layer shall be 25 mm to 100 mm in thickness.

¹² BM: ₹ 62.26 lakh, MSS: ₹ 63.63 lakh, Tack Coat (Granular) : ₹ 3.80 lakh, Tack Coat (Normal): ₹ 4.28 lakh and Prime Coat: ₹ 12.85 lakh.

Since the above road was being developed under MNP with a design life of minimum 10 years period and was also under performance guarantee, the development of the same road under CRF was not in accordance to the guidelines. Thus lack of proper planning and non identification of priority roads had resulted in development of same road both under MNP and CRF.

On this being pointed out in audit, the EE, PWD (B&R) Division, Korba stated (June 2013) that the road was widened to seven metre due to its declaration (May 2009) as State Highway and increase in traffic density.

The fact remains that there was negligence on the part of EE of the division since the work under CRF as well as MNP was executed by the same division after its declaration as State Highway in May 2009 and its sanction under CRF in March 2010.

(ii) The work of widening and improvement of Pithora-Kasdol road (km. 1 to 55) was sanctioned (September 2008) under CRF for ₹ 23.30 crore. The work order was issued (August 2009) to a contractor for ₹ 29.25 crore for completion within 18 months (i.e. upto February 2011) by the EE, PWD (B&R) Division, Balodabazar. Scrutiny revealed the following:

- Eventhough the work for entire 55 km was sanctioned under CRF in September 2008, the same Division went ahead (October 2008 to February 2009) with bituminous works valuing ₹ 1.32 crore from the State fund over a length of 20.70 km on the above road. Thereafter, the EE executed development works under CRF on 25.30 km only for ₹ 25.62 crore as against 55 km sanctioned and foreclosed the contract (March 2012) due to exhaustion of funds under CRF.

The remaining nine km of forest road out of 55 km stretch awarded under CRF was separately taken up (March 2012) by the PWD for bituminous work for ₹ 2.41 crore from the State fund.

Thus, execution of work on the same road from State fund despite sanction of road under CRF is indicative of improper planning and non identification of priority roads which led to over burdening the State exchequer.

In reply, the EE, PWD (B&R) Division, Balodabazar stated (June 2013) that the estimate was sent for AA under CRF and in anticipation of delay, the State Government had sanctioned the work under Annual Repair programme.

The reply is not acceptable as the same PWD division executed the works from State fund after receipt of sanction under CRF.

- We observed that due to execution of bituminous work in 20.70 km out of 55 km of the above road under State fund and non receipt of permission for execution of work in nine kilometer passing through forest area, the SE, PWD, Raipur-2 and CE, Raipur instructed (November 2009 and January 2010) the EE, PWD (B&R) Division, Balodabazar to revise the estimate excluding works in these reaches. The estimate was revised in February 2010, after six months of award of work under CRF. The delay in revision of estimates resulted in delay in

There was avoidable expenditure of ₹ 3.73 crore from the State fund even after sanction of the project under CRF.

There was avoidable escalation payment of ₹ 84.62 lakh for delay due to revision of estimates after award of work.

providing layout to the contractor and consequent delay in execution of work. As a result, the work was continued till June 2011 as against the scheduled completion date of February 2011. The contractor for CRF work was paid ₹ 84.62 lakh towards price escalation for the extended period. Since the delay was attributable to the PWD, the payment of price escalation could have been avoided, had the estimates been prepared with detailed survey and investigation.

On this being pointed out in audit, the EE, PWD (B&R) Division, Balodabazar stated (June 2013) that work was delayed due to execution of work as per the orders of the higher authority.

The fact remains that the work was delayed due to shifting of work from CRF to State fund on escalation of estimates and reflects lack of detailed survey and planning by the Division.

(iii) As per para 3.3.3.2 of IRC 37 specifications, a design life of 10 to 15 years should be adopted for roads.

There was overlapping of sanctions under MNP and CRF due to non-identification of priority roads.

We observed that the work of improvement of Achanakpur-Jurrey-Umreli-Seoni-Champa road¹³ was completed (April 2007) at a cost of ₹ 1.94 crore under MNP. The road was developed with the provision of 420 mm crust thickness comprising items “Granular Sub Base¹⁴ (GSB), Water Bound Macadam¹⁵ (WBM) followed by Open Graded Premix Carpet¹⁶ (OGPC) item and Seal Coat¹⁷ for black topping”.

However, within four years of development of the road under MNP, the same road was also included (2010-11) under CRF and awarded (November 2011) to a contractor with provision of 550 mm crust thickness comprising GSB, Wet Mix Macadam¹⁸ (WMM) followed by BM and MSS for black topping work and payment of ₹ 16.35 crore was made to the contractor (June 2013). Since as per norms (IRC 37), roads should be designed for minimum life of 10 years period, the development of the road again within the period of

¹³ Executed by EE, PWD (B&R) Division, Champa.

¹⁴ This work shall consist of laying and compacting well-graded material on prepared subgrade in accordance with the requirements of these Specifications. The material shall be laid in one or more layers as sub-base or lower sub-base and upper sub-base as necessary according to lines, grades and cross-sections shown on the drawings or as directed by the Engineer.

¹⁵ This work shall consist of clean, crushed aggregates mechanically interlocked by rolling and bonding together with screening, binding material where necessary and water laid on a properly prepared subgrade/ sub-base/ base or existing pavement, as the case may be and finished in accordance with the requirements of these specifications and in close conformity with the lines, grades, cross-sections and thickness as per approved plans or as directed by the Engineer.

¹⁶ This work shall consist of the preparation, laying and compaction of an open-graded premix surfacing material of 20 mm thickness composed of small-sized aggregate premixed with a bituminous binder on a previously prepared base to serve as a wearing course.

¹⁷ This work shall consist of the application of a seal coat for sealing the voids in a bituminous surface laid to the specified levels, grade and cross fall.

¹⁸ This work shall consist of laying and compacting clean, crushed, graded aggregate and granular material, premixed with water, to a dense mass on a prepared subgrade/sub-base/base or existing pavement as the case may be in accordance with the requirements of these Specifications. The material shall be laid in one or more layers as necessary to lines, grades and cross-sections shown on the approved drawings or as directed by the Engineer.

minimum design life indicates arbitrary selection of the road due to non identification of priority roads. Had the identification of priority roads been made by the PWD, the overlapping of the sanctions could have been avoided.

In reply, the EE, PWD (B&R) Division, Champa stated (July 2013) that the design life of the road was not decided during construction under MNP and only crust of the road was decided. However, in view of the increase in the traffic density, road was sanctioned and executed under CRF as per availability of fund.

The reply confirms that in absence of proper planning and non identification of priority roads, the same road was developed both under CRF and MNP without conforming to the design life prescribed in IRC specification.

2.4.6.2 Works taken up without detailed survey

Preparation of estimate without detailed survey led to extra burden of ₹ 1.37 crore on the State exchequer.

(i) We observed that construction of Nandghat-Bhatapara-Chandkhuri road sanctioned for ₹ 7.70 crore under CRF was awarded (August 2005) to a contractor for ₹ 8.31 crore. During execution, the quantity of earthwork was increased. As a result the work was finally completed (June 2008) at a cost of ₹ 9.84 crore. Since the CRF guidelines allows for extra expenditure to the extent of 10 *per cent* of the sanctioned amount, the State Government had to bear the extra expenditure of ₹ 1.37 crore¹⁹.

In reply, the EE, PWD (B&R) Division Balodabazar stated (June 2013) that cost increased due to execution of work according to requirement of actual site condition.

The variation in quantities of earth work at post tender stage was also indicative of inadequate survey and investigation before taking up the work. Had the estimate been prepared accurately after detailed survey and investigation, the entire amount could have been reimbursed by GoI and the State fund could have been utilised on other State priorities.

(ii) The work of construction of Ambikapur Ring Road under MNP was sanctioned (September 2006) for ₹ 10.46 crore by GOCG, PWD. The estimate included execution of the items of 20 mm OGPC and Seal Coat for Black Topping (BT) work of the road. Work order for execution of the work was issued (January 2007) by the EE, PWD (B&R) Division, Ambikapur to a contractor at 19.80 *per cent* below SOR for completion within 18 months (i.e., July 2008). During inspection of the work, the E-in-C and CE, Bilaspur observed that the specification provided in the agreement was not as per the traffic density of the road and accordingly instructed (October 2007 and July 2008) for substituting the items of OGPC and Seal Coat with BM and SDBC. Subsequently, the sanction was revised (August 2008) to ₹ 13.08 crore. As the contractor refused to execute the balance work as per revised estimate, the EE foreclosed (August 2008) the contract and payment of ₹ 4.51 crore was made (January 2009) to the contractor.

We observed that after foreclosure of the contract, work order for the balance work of ₹ 7.82 crore was issued (June 2009) by the EE to another contractor at 43 *per cent* above SOR, which was 78.30 *per cent*²⁰ more than the cost of old

¹⁹ ₹ 9.84 crore – (₹ 7.70 crore + 10 *per cent* of ₹ 7.70 crore)

²⁰ 143/80.20 *per cent*

Preparation of estimates without detailed survey and subsequent change in specification led to extra expenditure of ₹ 4.91 crore besides delay in completion of work.

contract amount and the work was delayed by 44 months (July 2008 to March 2012). Thus, the change in specification during execution of work is not only indicative of lack of adequate planning but also resulted in extra cost of ₹ 4.91 crore²¹.

In reply, the EE, PWD (B&R) Division, Ambikapur stated (June 2013) that 20 mm OGPC and Seal Coat were provided in the original estimate which was changed to BM and SDBC by the E-in-C during inspection and revised estimate was sanctioned by the GoCG.

Reply itself confirms that the estimates were finalised without survey of traffic density which led to revision of estimates at post tender stage during execution resulting in re-tendering leading to award of work at higher rate, besides delay in completion.

2.4.6.3 Delay in completion due to execution of works without forest clearance and land acquisition

The Forest (Conservation) Act, 1980 provides that prior approval of the GoI is required for use of forest land for non-forest purposes. GoI further clarified (March 1982) that diversion of forest land for non-forestry activities in anticipation of approval is not permitted and no requests for ex-post facto approval would be entertained.

Para 2.104 Note (3) of WD Manual stipulates that when the estimate is sanctioned and funds allotted, an application for acquisition of land shall be sent to the Collector by the authorities and the Notification for the acquisition of land required for any particular work must be submitted before the work is put in hand.

Scrutiny of records revealed execution of works without obtaining forest clearance and land acquisition resulted in delay in completion of works and avoidable expenditure as discussed in the subsequent paragraphs:

(a) Avoidable payment of price escalation of ₹ 2.80 crore

The work of improvement and widening of Ratanpur-Majhwani-Kenda-Keonchi road was sanctioned (July 2009) for ₹ 38.18 crore under MNP. Since the work also involved execution of work in Forest area, the EE, PWD (B&R) Division, Pendra Road wrote (September 2009) to the DFO, Marwahi Division for providing detailed survey report, which was submitted by the DFO in December 2009 with the advice to submit detailed proposal for onward submission to GoI. The detailed proposal was finally submitted (19 April 2010) to the Chief Conservator of Forest-cum-Nodal Officer, Forest Conservation Act, Chhattisgarh, Raipur by the EE and the clearance was awaited (July 2013).

Scrutiny of records revealed that while submitting the proposal for technical sanction, the EE informed that land with 80 feet was available in each km. Further, notwithstanding to the provisions mentioned above and without obtaining the forest clearance from GoI, tenders were invited (November 2009) and work order (8 April 2010) was issued to the contractor. As a result,

Avoidable payment of escalation ₹ 2.80 crore due to issue of work order without forest clearance.

²¹ Cost of work as per old contract : ₹ 6.27 crore (₹ 7.82 crore less 19.80 per cent),
Cost of work as per new contract : ₹ 11.18 crore (₹ 7.82 crore plus 43 per cent),
Difference : Extra cost : ₹ 4.91 crore

the contractor could not commence the work till April 2011. Subsequently, the contractor, however, started the work as per directions of forest authorities without excavating the trench and executed work valuing ₹ 18.55 crore (65 per cent). Due to non receipt of forest clearance and subsequent delay in commencement of work, the SE sanctioned (August 2012) extension of time (May 2012 to February 2013) and the contractor was paid price escalation of ₹ 2.80 crore for the extended period. The contractor stopped (March 2013) the work due to objection by the Forest department and the work remained incomplete till the date of audit (July 2013). The remaining works valuing ₹ 16.05 crore were yet to be executed.

Had the work been allotted after obtaining forest clearance, the work could have been completed in time and the payment of ₹ 2.80 crore towards price escalation could have been avoided.

In reply, the EE stated (July 2013) that the road constructed is the only road connecting Pendra, Marwahi and Gorela block after stoppage of Achanakmar road. Further, work order was issued to start the work within the available revenue land and in anticipation of early finalisation of forest clearance.

The reply is not acceptable as no work was executed by the contractor in the available revenue land (10 km) up to one year of issue of work order. Further, the contention of the EE that the work was awarded in anticipation of Forest clearance is not correct as the requisition of Forest clearance was submitted by him after award of the work.

(b) Non acquisition of land resulted in delay in completion of work

Non acquisition of land not only delayed the work but also deprived the beneficiaries from the intended benefit.

For construction of Pendra-Banti Bahera Road under MNP, out of total four km road, private land was required for first two km and provision for acquiring private land was made in the estimates. Without initiating any proposal for land acquisition, the EE, PWD (B&R) Division, Pendra road awarded (May 2012) the work to a contractor for completion within 12 months (i.e. May 2013). The proposal for land acquisition was submitted by the EE, PWD (B&R), Pendra to the revenue authorities in August 2013, i.e. after 15 months from the date of issue of the work order. Due to non acquisition of land, the contractor could execute works valuing ₹ 93.20 lakh only on two km against the agreement value of ₹ 2.57 crore as of July 2013. Since the initial two km was not executed, connectivity did not materialise.

The EE, in reply stated (July 2013) that cost of work may increase if work would have been awarded after finalisation of land acquisition case. EE further stated that finalisation of land acquisition case requires co-ordination of revenue department with PWD. Efforts are being made to finalise the land acquisition case.

The fact remains that initial connectivity could not be provided due to execution of work without acquisition of land, thereby rendering the expenditure of ₹ 93.20 lakh become infructuous.

2.4.6.4 Execution of work beyond requirement resulted in avoidable expenditure of ₹ 1.40 crore

According to guidelines issued (March 2010) by MORT&H, GoI, the traffic considered for design of road should be based on expected volume of traffic at the end of design life of 10 to 15 years with the specified rate of traffic growth. The volume of traffic is to be calculated in terms of numbers of Passenger Car Units (PCU) for the purpose of width of the road. The capacity of road that could cater to the traffic for the design life is as detailed below:

Sl. No.	Traffic volume	Lane width
1.	Up to 4000 PCU	Single lane having 9 metre formation and 3.75 metre carriage width
2.	Above 4000 PCU	Intermediate lane having 10 mt. formation and 5.50 metre carriage width.
3.	Above 10000 PCU	Double lane having 10 metre formation and seven metre carriage width

As per survey (2008), the traffic census of Kanker-Bhanupratappur-Sambalpur road²² under CRF was 3119 PCU. Accordingly, the PWD designed the road for 10 years life period excluding two years constructions period (2020) with annual traffic growth of 7.5 per cent and anticipated PCU as 7428. As per above guidelines, the required carriage width should be 5.5 mt for 7428 PCU.

We observed that as against the above, the road was however constructed with carriage width of seven metre. The execution of road work in excess of 1.5 metre width resulted in extra expenditure of ₹ 1.40 crore as detailed in *Appendix-2.4.1*.

In reply, the EE, PWD (B&R) Division, Bhanupratapur stated (June 2013) that the decision regarding extra width was taken by higher authorities for maintaining parity of road width with NH.

The reply confirms that the guidelines issued by MORT&H, GoI were not complied and the road was widened beyond its requirement. Regarding parity of road width with NH, no such proposal was made by State Government to GoI.

2.4.7 Fund Management

Under CRF, the State Government should furnish the utilisation certificates in prescribed form along with quarterly progress report based on which the instalment of funds is released to the extent of expenditure incurred and the physical progress of the work.

For execution of roads under CRF, funds²³ are provided to PWD in the budget, which are reimbursed by GoI on submission of utilisation certificates. The PWD incurred expenditure of ₹ 252.25 crore during 2008-09 to 2012-13. For the execution of roads under MNP, funds²⁴ were provided to PWD by the State Government. The PWD incurred expenditure of ₹ 524.64 crore²⁵ during

²² Executed by the EE, PWD (B&R) Division, Bhanupratapur.

²³ Under Major Head 5054-[03]-{337} (1001) (8716)-Additional Central Assistance-Central Road Fund

²⁴ Under Major Head 5054-01-800-0102-2457

²⁵ As per information provided by the E-in-C, PWD, GoCG

Avoidable extra expenditure of ₹ 1.40 crore on execution of road work in excess of requirement.

2008-09 to 2012-13 under MNP. The year wise breakup of allotment and expenditure is as under:

Table 2.4.1: showing allotment, expenditure and saving for the year 2008-09 to 2012-13.

(₹ in crore)

Year	MNP			CRF		
	Allotment	Expenditure	Savings (-)/Excess (+) (Per cent)	Allotment	Expenditure	Savings (-)/Excess (+) (Per cent)
2008-09	240.00	204.58	(-) 35.42 (15)	49.97	14.44	(-) 35.53 (71)
2009-10	132.00	119.52	(-) 12.48 (10)	20.00	42.63	(+) 22.63 (113)
2010-11	141.27	86.57	(-) 54.70 (39)	70.00	71.85	(+) 1.85 (3)
2011-12	108.96	56.49	(-) 52.47 (48)	90.00	54.50	(-) 35.50 (39)
2012-13	100.00	57.48	(-) 42.52 (44)	100.00	68.83	(-) 31.17 (31)
Total	722.23	524.64		329.97	252.25	

(Source: As per information provided by E-in-C, PWD, GoCG)

Although funds were allocated for development of roads under MNP, the PWD could utilise only 73 per cent of the allocated funds during 2008-13 and failed to utilise ₹ 197.59 crore. The saving ranging between 10 and 48 per cent were lapsed. The reason for non utilisation of funds was mainly due to delay in completion of works as discussed in paragraph nos. 2.4.6.2 (ii), 2.4.6.3, 2.4.8.1 and 2.4.8.4.

Similarly under CRF, the PWD could utilise only 76 per cent of the allocated fund during 2008-13 and the saving ranged between 31 and 71 per cent except in years 2009-10 and 2010-11. The reasons for non-utilisation of funds were mainly due to delay in completion of works as discussed in paragraph nos. 2.4.6.1 (ii), 2.4.8.1 and 2.4.8.2. The reasons for excess expenditure of ₹ 22.63 crore during 2009-10 were not furnished by the PWD. Since the funds were provided in the budget based on the proposals submitted by PWD for development of roads, it is the responsibility of the PWD to complete the works in a time bound manner so that funds do not lapse.

2.4.7.1 Unauthorised diversion of MNP funds of ₹ 11.42 crore

For development of rural roads under MNP, funds aggregating to ₹ 70.07 crore was provided to the EEs of three divisions²⁶ during 2008-13. Out of this, expenditure of ₹ 61.51 crore²⁷ was incurred by the EEs.

We observed that the EEs utilized ₹ 11.42 crore (Ambikapur-₹ 8.06 crore, Balodabazar-₹ 1.03 crore and Pendra-₹ 2.33 crore) on works not sanctioned under MNP such as payment of suppliers bills, non-plan maintenance works, development of roads under Basic Minimum Needs Programme etc. Thus MNP funds were utilised for other purposes which were not intended under MNP. The diversion of funds beyond the schedule of expenditure and budget provision was unauthorized.

In reply, the EE, PWD (B&R) Division, Balodabazar stated (June 2013) that as per orders of higher authorities and as per requirement of site, work was executed. The EE, PWD (B&R) Division, Ambikapur stated (June 2013) that the payments were made as per orders of Superintending Engineer (SE). The EE, PWD (B&R) Division, Pendra stated (July 2013) that few payments in March 2013 were erroneously made from MNP fund, which are being corrected through transfer entry order (TEO). Other payments were made for

²⁶ Ambikapur : ₹ 33.65 crore, Baloda Bazar : ₹ 3.72 crore and Pendra Road : ₹ 32.70 crore.

²⁷ Ambikapur : ₹ 31.83 crore , Baloda Bazar : ₹ 1.18 crore and Pendra Road : ₹ 28.50 crore.

The MNP funds amounting to ₹ 11.42 crore were utilised for meeting non plan expenditure and execution of work not included under MNP.

Major District roads, for which allotment was not available, while the work was in full swing were made to the contractors as non-payment of contractor's bills could hamper the progress. Hence, payment made from the available MNP funds, which will be adjusted through TEO in future.

The fact remains that diversion of fund for meeting non plan expenditure and execution of work not included under MNP is contrary to financial rules and budget provision.

2.4.7.2 Non remittance of royalty of ₹ 1.31 crore to Government account

Clause-35 of the standard contract document stipulates that the contractor shall pay all quarries royalty charges on account of use of minor minerals such as sand, moorum, metal etc. If the contractor fails to produce the royalty clearance certificate from the concerned department, then the EE shall deduct the royalty charges from his bills and keep in deposit head, which shall be refunded to the contractor on production of royalty clearance certificate from the concerned department. If contractor fails to produce the same certificate within 30 days of submission of final bill, then royalty charges which are kept under the deposit head by the EE shall be deposited to the concerned department head and contractor's final bill payment shall be released.

An amount of ₹ 1.31 crore deducted from the bills of contractors as royalty was kept under Civil Deposits without remitting in to the Government account.

It was observed that royalty amounting to ₹ 1.31 crore deducted from the bills of seven contractors was kept under Civil Deposits by the EEs of three divisions²⁸ without remitting them into Government account even after lapse of 19 to 32 months of payment of final bills.

On this being pointed out in audit the EE, PWD, Gariyaband remitted (December 2013) an amount of ₹ 17.04 lakh, which was after lapse of 15 to 25 months of their deductions. The EE, PWD (B&R) Division, Balodabazar and Korba stated (June 2013) that royalty will be remitted as soon as allotment is received.

The fact remains that an amount of ₹ 1.14 crore pertaining to the EE, PWD (B&R) Division, Balodabazar and Korba was still kept under Civil Deposits (December 2013).

2.4.8 Contract management and execution of work

Scrutiny of records pertaining to contract management and execution of work revealed various irregularities such as non recovery of penalty, inadmissible payment of price escalation, extra cost, undue aid/excess payment to the contractors, doubtful execution of work etc. as discussed below:

2.4.8.1 Non recovery of penalty of ₹ 2.94 crore despite delay in execution of works

Clause-2 of the contract stipulates that the time allowed for carrying out the work as entered in the tender form shall be strictly observed by the contractor and shall be deemed to be the essence of the contract. In the event of the contractor failing to comply with the above conditions, the EE shall levy on the contractor, as compensation an amount equal to 0.5 per cent of the value of

²⁸ Korba (Agreement no.10/DI, 2008-09; 68/DI, 2005-06). Baloda Bazar (9/DI, 2009-10; 158/DI, 2008-09 and 26/DI, 2005-06) and Gariyaband (Agreement no.5/DI, 2006-07 and 2/DI, 2008-09).

work for each week of delay, provided that the total amount of compensation under the provision of the clause shall be limited to six *per cent* of the value of the work.

Clause-3 of the standard contract documents stipulates that the EE may terminate the contract if the contractor causes a fundamental breach²⁹ of the contract. After termination of the contract, the EE shall in addition to the provisions contained in clause-2 above, forfeit the earnest money and or security deposit and further recover/ deduct/adjust compensation at 10 *per cent* of the balance of work left incomplete.

Non recovery of penalty from the contractors despite delay in execution of works and breach of contract led to extension of undue aid of ₹ 2.94 crore to the contractors.

Scrutiny of records of three agreements executed in two divisions³⁰ revealed that the scheduled date of completion was between 12 months to 18 months. The contractors however, could not complete the work within the stipulated period and delay was ranged between six to 15 months. The reasons were mainly attributable to the contractors and the extension of time was sanctioned by the SE under clause-2 of contract. However, penalty aggregating to ₹ 1.44 crore due for recovery from these contractors was not recovered by the EEs resulting in extension of undue aid to the contractors as detailed in *Appendix-2.4.2*.

Similarly, scrutiny of records of three agreements executed in three divisions³¹ revealed that the contractors failed to complete the work within the stipulated period. As a result, the EEs of the divisions terminated the contract under clause-3 of the contract. However, compensation aggregating ₹ 1.50 crore recoverable from the contractors was not recovered by the EEs, thereby extending undue aid to the contractors as detailed in *Appendix-2.4.2*.

In reply, the EE, PWD (B&R) Division, Kondagaon stated (October 2012) that six *per cent* of bill amount was withheld from the bill of the contractor. The EE, PWD (B&R) Division, Korba stated (June 2013) that a sum of ₹ 19.87 lakh of the contractor was available with the division under deposits which will be adjusted and notice will be issued to the contractor to deposit the balance amount. The EE, PWD (B&R) Division, Ambikapur did not furnish any specific reply with regard to Bisarpani-Supalga road and Ambikapur Ring road. As regards Darima-Mainpat road, he stated (June 2013) that extension of time was granted by the SE without penalty under clause-5 of the agreement³² up to March 2008. Hence penalty was not recovered from the contractor.

The reply of EE, PWD (B&R) Division, Kondagaon and Korba indicates poor efforts in recovery of penalty.

The reply of EE, PWD (B&R) Division, Ambikapur with regard to Darima-Mainpat road is not acceptable because the sanction of incumbent SE under clause-5 is not justified as it was accorded after a gap of 44 months (i.e., January 2012), without any documentary evidence attributing the delay

²⁹ Fundamental breach such as the contractor stops the work for four weeks, when no stoppage of work is shown on the current programme or the stoppage has not been authorized by the EE

³⁰ Ambikapur and Kondagaon

³¹ Bhanupratapur, Ambikapur and Korba

³² Clause-5 of the contract stipulates that if the contractor shall desire an extension of time for completion of work on the ground of his having "Unavoidably" hindered in its execution or on any other ground, he must seek specific extension of time.

on the part of the PWD, while the case, was recommended (May 2008) by the earlier EE and SE under clause-2 and the same was pending with CE, Bilaspur.

2.4.8.2 Payment of price escalation of ₹ 49.02 lakh despite delay in execution of work by the contractor

Clause 11 (C) stipulates that price adjustment shall be applicable from reckoned date and up to valid time extension under clause-5 above but shall not apply to the period when work is carried out under clause-2.

Scrutiny of records of Kondagaon-Amarwati-Yerla road under CRF awarded (March 2007) to a contractor by the EE, PWD (B&R) Division, Kondagaon revealed that as against the stipulated date of completion of September 2008, the contractor could not complete the work up to June 2013 even after issue of several reminders by the department. The CE, Jagdalpur accorded extension of time for the period September 2008 to May 2009 under clause-2 of contract and no time extension beyond May 2009 was sanctioned. Since extension of time was accorded under clause-2 of contract, no escalation payment was admissible to the contractor. However escalation payment of ₹ 49.02 lakh for September 2008 to May 2009 was made to the contractor in violation of clause 11(C) of contract.

In reply, the EE, PWD (B&R) Division, Kondagaon stated that the escalation payment was made as per provision of the contract.

The reply is not acceptable because as per clause 11 (C) of the contract, payment of escalation for extension of time under clause 2 is not admissible.

2.4.8.3 Execution of dense bituminous macadam/bituminous macadam beyond required design resulted in superfluous expenditure

As per IRC 37, crust design of the road should be prepared on the basis of CBR value and traffic density of the road.

During scrutiny of records, it was observed that three roads³³ were executed under CRF and MNP, for which estimates were prepared in accordance with IRC 37. As per sanctioned estimate, one layer of BM/DBM with profile corrective course with an average thickness of 53-56 mm was to be laid on freshly laid WBM/WMM. However, in actual execution, thickness of BM/DBM was enhanced to average thickness of 71-74 mm from the sanctioned thickness. No reasons were found on record regarding execution of BM/DBM with extra thickness. This had resulted in extra expenditure of ₹ 3.30 crore (*Appendix-2.4.3*).

In reply, the EE, PWD (B&R) Division, Ambikapur stated (June 2013) that thickness of BM was enhanced as the item of BUSG which was to be used for levelling course was not executed. Further, EE, PWD (B&R) Division, Manendragarh stated (November 2012) that the extra thickness in execution of DBM was provided for maintaining profile correction and for camber purpose.

The reply of EE, PWD (B&R) Division, Ambikapur is not acceptable because provision of BUSG as stated was not provided for in the estimate and the

Escalation payment of ₹ 49.02 lakh was made to the contractor despite sanction of extension of time under clause 2 of agreement.

Superfluous expenditure of ₹ 3.30 crore due to execution of work beyond design.

³³ (1) Ambikapur - Ambikapur Ring Road (MNP) (2) Manendragarh - Kedai-Bardar-Baikunthpur-Sonhat-Ramgarh Road (CRF) and Korba-Chirimiri Road (CRF).

provision of levelling course was already provided in the estimates in the item of BM with an average thickness of 53 mm.

Further, the reply of EE, PWD (B&R) Division, Manendragarh is also not acceptable because the item of DBM with average thickness of 55-56 mm was already provided in the sanctioned estimates considering the extra thickness required for maintaining profile correction and for camber³⁴ purpose.

2.4.8.4 Non termination of contract despite long delay

With an objective to provide connectivity to the tribal population of Supelga village with main road, GOCG accorded (May 2006) AA for construction of Bisarpani-Suplaga Road (8.40 km) under MNP for ₹ 1.36 crore. As per sanctioned estimate, 8.40 km black top road with the provisions of earth work, GSB and WBM items along with 14 numbers bridges was to be executed. The EE, PWD (B&R) Division, Ambikapur awarded (September 2006) the work to a contractor for completion within 12 months (September 2007) and payment of ₹ 1.06 crore was made (March 2010) to the contractor. The work was remained incomplete till the date of audit (June 2013).

Scrutiny of records revealed that as on the stipulated date of completion (September 2007), the contractor could execute only the item of earth work and partly GSB (5.85 km), WBM (6.20 km) along with five numbers of bridges. Although the contractor stopped the work after December 2007, the EE had issued only one letter in October 2007 to the contractor to expedite the progress. The EE, further, issued a show cause notice after two years (i.e. July 2009) for termination of contract under clause-3 and submitted the proposal to Government, which was approved in December 2009. The EE did not terminate the contract under clause-3³⁵ and allowed (January 2010) the contractor to restart the work. The contractor, after executing bituminous item over 2.40 km, again stopped the work (March 2010). Thereafter, the EE had neither taken steps to complete the balance work nor the contract was rescinded even after lapse of 44 months.

In reply, the EE, Ambikapur stated (June 2013) that the road has become all weather road with work executed till now and purpose to provide transport to residents of this backward region has been fulfilled.

The fact remains that the work remained incomplete as the contractor did not execute 19 number of bridges and bituminous work on six km stretch. Further, despite issue of instructions by Government for rescinding the contract, no action was taken by the EE resulting in extension of undue aid to the contractor as commented in paragraph 2.4.8.1.

³⁴ Slightly upward curve to the center of the surface of a road (it is provided for drainage of water from road).

³⁵ Clause-3 of the standard contract documents stipulates that the EE may terminate the contract, if the contractor causes a fundamental breach of the contract. After termination of the contract, the EE shall in addition to the provisions contained in clause-2 above, forfeit the earnest money and or security deposit and further recover/ deduct/adjust compensation at 10 per cent of the balance of work left incomplete.

2.4.8.5 Injudicious foreclosure of contract resulted in extra cost of ₹ 1.46 crore besides undue aid of ₹ 47.02 lakh to the contractor

Undue aid of ₹ 47.02 lakh to the contractor due to change in the clause of termination of contract besides extra cost of ₹ 1.46 crore on execution of the balance work.

Clause-14 of the contract stipulates that if at any time after the execution of the contract, the Engineer-in-Charge shall for any reasons whatsoever require shall suspend or stop the work totally or partially, as the case may be.

We observed that the work of Darima-Mainpat road awarded (June 2009) to a contractor at 23.89 *per cent* above SOR, could not be completed within the stipulated date of completion (May 2010) and the contractor could execute work valuing ₹ 23.44 lakh only against the contract amount of ₹ 2.43 crore. Since the progress of the work was poor, the EE issued (6 and 27 January 2010) show cause notices and due to non receipt of satisfactory reply from the contractor, the contract was terminated (May 2010) under clause-3. The contractor appealed (June 2010) to the SE for closure of contract under clause-14 instead of clause-3 showing the justification of hindrance by Forest Department. On the recommendation of the SE (July 2010) and CE (July 2010), the E-in-C, PWD submitted (September 2010) the proposal to the Government, which was approved (October 2010) on the ground of forest land dispute.

On further scrutiny of the correspondence with contractor and forest department, we observed that the contention of contractor justifying the delay due to hindrance of Forest Department was not correct and not based on facts as corroborated from the EE's letter (May 2010), wherein it was informed to the SE that though the road is situated in forest area, but there was no hindrances of forest as such. The EE, further, mentioned that the reasons put forth by the contractor were totally incorrect and the basic reasons behind poor progress were due to financial incapability, poor management and lack of will power of the contractor.

While recommending the case for closure under clause-14 instead of clause-3, the SE had also mentioned that the Forest department had not made any correspondence objecting to the execution of the road work. He further stated that the road was also sanctioned for development under the Left Wing Extremism scheme of GoI and the balance work was not required.

From the above it is evident that change in clause for foreclosure of contract from clause-3 to clause-14 was not based on facts and this had resulted in undue aid of ₹ 47.02 lakh³⁶ to the contractor as no penalty was recoverable under clause-14. Further, the justification for non requirement of balance work was also not correct as the balance work was awarded (March 2012) to another contractor at 89 *per cent* above SOR and was paid (November 2012) an amount of ₹ 2.24 crore. The award of balance work at higher rate also resulted in extra cost of ₹ 1.46 crore³⁷.

In reply, the EE, Ambikapur stated (June 2013) that no objection certificate was received from the Forest Department (June 2010) after completion of the agreement period (May 2010). The contractor had refused to continue the work due to hindrance occurred by the Forest Department and requested to

³⁶ Contract cost = ₹ 301.37 lakh; penalty = six *per cent* = ₹ 18.08 lakh + 10 *per cent* of balance work ₹ 27.79 lakh + S.D ₹ 1.15 lakh

³⁷ At the rate of (89-23.89) = 65.11 *per cent* of ₹ 224.66 lakh = ₹ 146.28 lakh

close the agreement. Accordingly, the PWD closed the agreement under clause-14.

Reply is not acceptable as the EE himself had stated in the proposal that there was no problem of forest hindrance. Further, no objection certificate was issued (June 2010) by Forest Department for the work of further upgradation of the road sanctioned under Left Wing Extremism scheme, which was executed in 2010-11.

2.4.8.6 Non-recovery of ₹ 10.66 lakh towards difference of cost of bulk and packed bitumen

As per orders of E-in-C, PWD (December 2004) road transportation of bulk bitumen was allowed in place of packed bitumen for use in bituminous work with the condition to recover at the rate of ₹ 1100 per MT on the consumption of bitumen on road work, which were executed as per the SOR of November 2002.

Non recovery of difference of cost of bitumen amounting to ₹ 10.66 lakh from the contractor.

Scrutiny of records pertaining to construction of Nandghat Bhatapara Chandkhuri road under CRF scheme revealed that the contractors had used 969.112 MT of bulk bitumen in the road works. As per the orders issued by Government, recovery of ₹ 10.66 lakh (969.112 MT x ₹ 1100) was to be made from the contractor. However no action was taken by the EE, PWD (B&R) Division, Balodabazar to recover the same from the contractor. This resulted in extension of undue aid of ₹ 10.66 lakh to the contractor and subsequent loss to Government.

On this being pointed out in audit, the EE, PWD (B&R) Division, Balodabazar stated (June 2013) that necessary action will be taken after scrutiny.

2.4.8.7 Post tender substitution of items quoted below Schedule of Rate vitiated the tendering process

(i) The work of Kendai-Chotiya-Bardar-Baikunthpur-Sonhat-Ramgarh road sanctioned under CRF was awarded (October 2010) to a contractor. As per detailed estimate and contract schedule, item of “providing 200 mm thick stone paving to shoulders including dressing, leveling to camber and compacting the base etc” was provided in the estimate. Against the estimated rate of ₹ 339 per sqm, the contractor had quoted rate of ₹ 100 per sqm. As per provision of contract, it was the responsibility of the contractor to arrange for materials required for the work.

Substitution of items at post tender stage had vitiated the tendering process.

Scrutiny of records of EE, PWD (B&R) Division, Korba revealed that the EE submitted (March 2013) a supplementary proposal for substitution of construction of shoulders with selected soil having CBR³⁸ not less than 12 in place of 200 mm thick stone paving shoulders on the grounds of non availability of required size stone within 40 to 50 km area of the work site and the same was approved by SE, Bilaspur. Accordingly, the contractor executed 12248.55 cum shoulders with selected soil and payment of ₹ 31.60 lakh was made at the rate of ₹ 258 per cum as per SOR. Since the arrangement of materials was the sole responsibility of the contractor as per the provision of contract, the substitution of hard shoulder in place of stone paving item had

³⁸ California Bearing Ratio

vitiated the tendering process and resulted in extension of undue aid to the contractor.

In reply, the EE, PWD (B&R) Division, Korba stated (June 2013) that the extra item sanctioned were necessary as per site condition.

The fact remains that the post tender changes were made on the request of contractor. As the contractor was aware of the requirement of material while quoting his rate, hence substitution of the item quoted at about one third rate compared to SOR at post tender stage had denied healthy competition and transparency in the tendering process.

(ii) The work of construction of Kedai-Bardar-Baikunthpur-Sonhat-Ramgarh road sanctioned under CRF was awarded (October 2010) to a contractor for ₹ 19.94 crore on item rate tender for completion within 18 months (i.e., April 2012) and was paid (August 2012) ₹ 26.31 crore. As per contract, the contractor was required to execute 69150 sqm shoulder with 200 mm thick stone paving item at the rate of ₹ 250 per sqm (26 per cent below) against estimated cost of ₹ 339 per sqm.

However scrutiny of records of EE, PWD (B&R) Division Manendragarh, revealed that during execution, the item was substituted with the item of pre-cast cement concrete item for which the contractor had quoted ₹ 2500 per cum (11 per cent below) against estimated cost of ₹ 2817 per cum without any specific reason. The substitution of tender items quoted at rates below SOR at post tender stage had vitiated the tendering process and resulted in extension of undue aid to the contractor.

On being pointed out in audit, no reply was furnished by the EE, PWD (B&R) Division, Manendragarh.

2.4.8.8 Failure of the Executive Engineer to encash the Bank Guarantees within the validity date resulted in non recovery of Government dues of ₹ 90 lakh

As per special conditions of the contract, the contractor was responsible for performance of work carried out by him for a period of 36 months from the date of completion of work for which performance security had to be furnished by him at the rate of 15 per cent of the contract value. After two years of completion of construction, 50 per cent of available performance guarantee amount was to be returned to the contractor subject to the satisfaction of the EE. The balance amount of performance guarantee shall be returned after three years of completion.

The contractor executed Dudhwa-Nagri-Basin road under CRF had submitted (June 2009) Bank Guarantee (BG) of ₹ 1.59 crore to the EE, PWD (B&R) Division, Dhamtari towards performance of the road from June 2009 to June 2012 as required under the special condition of the contract.

We observed that the EE, PWD (B&R) Division, Bemetara informed (May 2009) the EE, PWD (B&R) Division, Dhamtari that huge amount was pending for recovery against the contractor and requested for the status of availability of deposits of the contractor. Further, the EE, PWD (B&R) Division, Bemetara as well as the CE, Raipur directed (December 2010) the EE, PWD (B&R) Division, Dhamtari to recover ₹ 67.90 lakh from the above contractor.

The EE, PWD (B&R), Bemetara again requested (July 2011) the EE, PWD (B&R) Division, Dhamtari to recover an amount of ₹ 1.21 crore from the above contractor.

It was seen in audit that against the available BGs of ₹ 1.59 crore, the EE, PWD (B&R) Division, Dhamtari had encashed (December 2010) ₹ 69 lakh, out of which ₹ 42.83 lakh was adjusted towards maintenance of Dudhwa-Nagri-Basin road. However, he failed to encash remaining BGs amounting to ₹ 90 lakh³⁹ within the validity period and the BGs lapsed (March and June 2011).

In reply, the EE stated (March 2013) that as per contract on lapse of two years period of performance guarantee, fifty *per cent* of the amount should be refunded to the contractor. Further, the EE, PWD (B&R) Division, Bemetara's letter was received after lapse of two years period. Hence renewal of BGs could not be done.

The facts remains that in spite of the directions of the CE, the EE, PWD (B&R) Division, Dhamtari did not take any action to forfeit the BGs as requested by the EE, PWD (B&R) Division, Bemetara in December 2010.

2.4.8.9 Excess payment of ₹ 46.12 lakh due to wrong application of rate

The unit rate of item no. 2.6 of SOR (April 2005) for excavation of embankment, sub grade for widening of road consisting of excavation, removal, trimming and finishing of road to the specified dimensions etc was ₹ 111 per cum. This also included provision of all lead. The estimates of the two works⁴⁰ discussed below were prepared on the basis of SOR (April 2005).

(i) We observed from the estimates and measurement books of the work of widening of Rajnandgaon-Arjunda-Gunderdehi Road⁴¹ under CRF that the contractor had excavated 21733.62 cum earth and was paid as per unit rate of item no.2.6 stated above. We further observed that out of this excavated earth, 13201.47 cum was shown as utilised for construction of embankment for which the contractor was paid at the rate of ₹ 178 per cum as per item no.2.4 of the SOR⁴² (April 2005). Since the excavated earth was utilised in the embankment and the same was not brought from the borrow area, the contractor should have been paid at the rate of ₹ 38 per cum as per item no.2.3 of SOR⁴³. Thus payment at higher rate resulted in excess payment of ₹ 17.46 lakh⁴⁴ to the contractor.

Excess payment of ₹ 46.12 lakh was made due to application of wrong rate.

³⁹ Total BGs available with the EE : ₹ 1.59 crore less BGs encashed : ₹ 69 lakh = ₹ 90 lakh.

⁴⁰ (i) Work of widening of Rajnandgaon-Arjunda-Gunderdehi road under CRF and (ii) Work of widening of Durg city road under MNP.

⁴¹ The work was awarded (April 2007) to a contractor and payment of ₹ 3.29 crore was made (March 2009) by the EE, PWD (B&R) Division, Rajnandgaon.

⁴² The item no.2.4 of SOR stipulates "Construction of embankment/subgrade/earthen shoulder as per clause 305 and its sub clauses where required, but with approved materials including all leads and lifts, including excavation, cost of watering, compaction etc.

⁴³ The item no.2.3 of SOR stipulates "Laying, spreading soil for construction of embankment, sub grade, earthen shoulder inclusive of all operation necessary as per specification with approved material obtained from the excavation of a road construction, drains, widening of road, within a lead of 250 mt etc.

⁴⁴ At the rate of ₹ (178-38) x 13201.47 cum less 5.55 *per cent* below tender.

Further, the contractor was paid ₹ 4.25 lakh for disposal of the excess excavated earth at the rate of ₹ 52.80 per cum (at the rate of ₹ 52.80 x 8532.15 cum less 5.55 *per cent* below tender). Since the item no. 2.6 already included the lead for disposal of earth, the additional payment made to the contractor for disposal of excavated earth in the instant case resulted in excess payment to the contractor.

In reply, the EE stated (June 2013) that item no. 2.6 includes all lifts and leads only up to one km. Therefore, excavated earth transported beyond one km has been paid separately. Further the excavated earth was not suitable for using in embankment, hence selected soil was used.

The reply of the EE is factually incorrect as the item no.2.6 (SOR 2005), included all lifts and leads without any limitation of distance. Payment of lead beyond one km was separately provided in the revised SOR effective from April 2009, which was not applicable to the present contract. Further, it was also evident from the EE's letter (June 2008) that the contractor disposed 8532.15 cum earth only and utilised the balance earth in the work for construction of embankment instead of bringing selected soil from borrow area.

(ii) Similarly scrutiny of the estimates and measurement books of the work of widening of Durg city road under MNP revealed that the estimates were prepared on the basis of SOR effective from April 2005. As per item no. 2.6 of the SOR, an amount of ₹ 42.84 lakh was paid to the contractor at the rate of ₹ 111 per cum for execution of 38604.14 cum of earthwork.

In addition to the above payment, an amount of ₹ 24.41 lakh (at the rate of ₹ 61.20 per cum for 38604.14 cum) was also paid to the contractor for disposal of excavated earth. Since the earlier payment as per item no. 2.6 included all leads, additional payment of ₹ 24.41 lakh was inadmissible and resulted in excess payment to the contractor.

In reply, the EE, Durg stated (May 2013) that SOR item no. 2.6 is provided for restricting ponding of water. In case of excavated material needs to be transported away from the site, the SOR item No.5.5-transportation of metal by tipper for lead upto five km would be applicable.

The fact remains that the item no.2.6 of SOR included all leads without limitation of any distance. Further, item no. 5.5 mentioned by the EE is not applicable in the instant case as no transportation of metal is involved in the work.

2.4.8.10 Execution of work without adhering to specifications

As per clause 507.3.3 and 509.3.3 of the specifications for Road and Bridge works issued by MORT&H, execution of Semi-dense Bituminous Concrete (SDBC) requires mix design duly approved by the Engineer-in-charge and should be submitted by the contractor in writing at least 20 days before the start of work.

Scrutiny of records pertaining to construction of Nandghat-Bhatapara-Chandkhuri road sanctioned under CRF revealed that the item of SDBC valuing ₹ 1.32 crore (at the rate of ₹ 2860 x 4110.33 cum + 12 *per cent*) was

Execution of below specification work valuing ₹ 1.32 crore.

executed (2007-08) without approval of the mix design as required under specification.

We further observed that as per inspection note (August 2007) of SE, the road got damaged just after five months of its completion, which was within the performance guarantee period of the contract. Consequently, the PWD incurred expenditure of ₹ 39.42 lakh (₹ 17.14 + ₹ 22.28) for repair of the damaged road, which was not recovered from the contractor till the date of audit (June 2013) as the matter was reported to be sub-judice. Thus execution of SDBC work without finalising the mix design led to acceptance of substandard work of ₹ 1.32 crore.

On this being pointed out (June 2013) in audit, the EE, Balodabazar stated (June 2013) that work was actually executed on the basis of approved mix design, due to transfer of concerned Sub-Engineers the job mix formula could not be found on records.

The non availability of record relating to approved mix design and damage to the road immediately after its construction indicate the possibility that MORT&H specifications were not followed while executing the work.

2.4.8.11 Doubtful execution of work valuing ₹ 18.07 lakh in reserve forest area without clearance from forest department

As per para 4.017 of WD Manual, the measurement book (MB) is a most important record. It is the basis of all accounts of quantities of work done and it must contain such a complete record of facts as to be conclusive evidence in court of law. The description of work must be lucid to admit easy identification. Every measurement, at the time it is taken, must be recorded directly in the MB. The situation of work should be mentioned on the occasion of each measurement.

We observed from the records of construction of Kawardha-Rengakhar road under MNP that payment of ₹ 18.07 lakh was made to the contractor for excavation of embankment (16279 cum) between the stretch from km 17/10 to 18/6, which was under reserve forest area. Since the stretch from km 17/10 to 18/6 was under reserve forest area and no clearance for executing the work in the forest area was also obtained from the Forest Department, the entries made in MB and payment made on the basis of the measurement appears doubtful.

On this being pointed out, the EE stated (December 2013) that measurements were recorded erroneously in absence of kilometre stone and no work was executed between the said stretches due to reserve forest area. The EE also stated that these measurements were corrected and necessary deduction will be made in the final bill due for payment.

The fact remains that the measurements recorded were doubtful and also is indicative of lack of due diligence on the part of EE.

2.4.8.12 Irregular and avoidable extra expenditure of ₹ 20.19 lakh due to application of tack coat over freshly laid bituminous surface

Clause 503.1 of MORT&H specifications stipulates that where the material to receive an overlay was a freshly laid bituminous layer prior to laying SDBC item, that has not been subjected to traffic or contaminated by dust, a tack coat is not mandatory.

Payment of ₹ 18.07 lakh to the contractor without execution of work.

Irregular and avoidable extra expenditure of ₹ 20.19 lakh due to application of additional tack coat.

We observed from the records of construction of Kedai-Bardar-Baikunthpur-Sonhat-Ramgarh road under CRF that additional tack coat over the freshly laid DBM surface was applied in total disregard to the specifications and payment of ₹ 20.19 lakh was made to the contractor. This item was also not provided in the estimate sanctioned by the CE, Bilaspur and as such execution of the same without obtaining the revised technical sanction was irregular.

On this being pointed out in audit, the EE stated that provision of tack coat between DBM and SDBC was not included in the estimate and the same was executed after obtaining sanction from the SE, Ambikapur.

The fact remains that since the estimates of the work were sanctioned by the CE without providing tack coat over freshly laid bituminous surface, hence approval of SE for application of double tack coat was unjustified.

2.4.8.13 Irregular execution of work amounting to ₹ 1.62 crore in violation of Government's instructions.

As per the instructions issued (July 1998 and April 1999) by E-in-C, PWD, no supplementary work beyond the scope of the original work should be awarded. In unavoidable circumstances the supplementary work was to be limited to 25 per cent of contract value of original work. The Government also reiterated (June 2004) that the supplementary schedule can be sanctioned by EE up to 25 per cent with the written permission of SE. Any supplementary schedule beyond 25 per cent is to be sanctioned after permission of the Government.

Further, as per clause 7.11 of the contract, the Engineer-in-charge can increase or decrease in scope of work to the total limit of (+) 25 per cent of any item(s) but up to (+) 10 per cent of the contract value only after obtaining the approval of the authority competent to accord Technical Sanction.

Extra work valuing ₹ 1.62 crore was executed in violation of Government instructions.

Scrutiny of records of EE, PWD (B&R) Division, Ambikapur revealed that in violation of above provisions, excess quantities of earthwork valuing ₹ 1.62 crore were executed in two contracts without obtaining sanction from Government. The increase in value of work was due to abnormal increase in the item of earth work as detailed below:

Table 2.4.2 : Statement showing excess quantity of earthwork

Sl. No.	Name of work (Agreement No.)	Name of division	Quantity of earth work as per estimate	Actually executed and paid for	Excess executed (in percentage)	Rate per cum	Amount
(in cum)							(₹ in lakh)
1.	Darima-Nawanagar-Karra road (148/DI, 2007-08)	Ambikapur	7624	77005.43	69381.43 (910)	139.55	96.82
2.	Askala-Ahirpar road (26/DI, 2008-09)	Ambikapur	50384.20	103517.95	53133.75 (105)	121.75	64.89
Total							161.71

As may be seen from the above table, the variation was 910 per cent in case of Darima-Nawanagar-Karra road and 105 per cent in case of Askala-Ahirpar road. Despite this significant variation, the EE made payment of ₹ 1.62 crore to the contractors without obtaining sanction from the Government, which was irregular. Further this is also indicative of inadequate survey and investigation.

In reply, the EE, PWD (B&R) Division, Ambikapur stated (June 2013) that the works were executed as per requirement of the site and instruction of higher authorities and supplementary schedule have been sent to the competent authority for approval. However the sanction of the competent authority was awaited.

The fact remaining that the extra work was executed without obtaining sanction from the Government as required under the above provisions.

2.4.9 Conclusion

Due to inadequate planning and non prioritisation of road, there was overlapping of sanctions. The PWD also failed to make detailed survey and investigation before execution of road works which led to significant variations in quantities and delay in completion of the works. Execution of road works without availability of required land and forest clearance delayed the works and increased the cost of the works. Failure of the PWD to adhere to the Government's instructions and contractual conditions led to unauthorised diversion of Minimum Needs Programme funds, non recovery of penalty, payment of inadmissible price escalation, irregular execution of works, superfluous expenditure, excess payment etc.

2.4.10. Recommendation

- *The Public Works Department should properly plan and finalise a list of priority roads required to be developed under different schemes to avoid overlapping of sanctions under different schemes.*
- *The works should be taken up after detailed survey and investigation and after finalising the availability of land free from all encumbrances to avoid delay in completion of works.*
- *Funds should be utilised in a time bound manner for the earmarked projects.*
- *Specifications and provisions of the manual should be strictly adhered to complete the works in an economic, efficient and effective manner.*

WORKING OF GOVERNMENT DEPARTMENT

2.5 Functioning of Sports and Youth Welfare Department

Executive Summary

The Sports and Youth Welfare Department is responsible for promoting and conducting sports activities in the State. The main activities of the Department involve implementation of *Panchayat Yuva Krida aur Khel Abhiyan* (PYKKA) (a Centrally Sponsored Scheme), training to players, organising rural sports competition and women's sports festival, financial assistance to various sports organisations, encouragement and prizes for the talented players, organising cultural programmes, youth activities and construction of sports infrastructure in the State.

The Performance Audit of the functioning of the Department was conducted covering the period from 2010-11 to 2012-13 to examine the economy, efficiency and effectiveness of its significant activities. The major audit findings are discussed below:

- Preparation of incomplete Detailed Project Report (DPR) for implementation of *Panchayat Yuva Krida aur Khel Abhiyan* (PYKKA) and delay in selection of implementing agency resulted in blockage of ₹ 5.05 crore for 18 months.
{Paragraph 2.5.6.2 (a) and 2.5.8.1}
- There were persistent savings ranging from 10 to 88 *per cent* during 2010-11 to 2012-13 due to non- utilisation of fund.
{Paragraph 2.5.7.1 (a)}
- Irregular expenditure of ₹ 1.84 crore was incurred on purchase of multi gym and consumable items from PYKKA funds.
(Paragraph 2.5.8.2)
- The Department failed to submit the general organizational plan as envisaged in the host city contract for 37th National Games and did not make any tangible progress in preparation of hosting the games even after lapse of three and half years.
(Paragraph 2.5.9)
- Ill planning and delay in issue of work order led to avoidable escalation payment of ₹ 4.39 crore.
{Paragraph 2.5.11 (a)}
- Sanction of interest free mobilisation advance to the contractor in violation of manual provision led to undue aid of ₹ 4.73 crore to the contractor.
{Paragraph 2.5.11 (b)}
- Implementation and monitoring of the activities of the Department was severely affected due to huge vacancies, which ranged between 33 to 100 *per cent*.
(Paragraph 2.5.15)
- No internal Audit was conducted in the test checked districts during the period from 2010-11 to 2012-13.
{Paragraph 2.5.16 (a)}

2.5.1 Introduction

Sports is listed in the State list of the Seventh Schedule of the Constitution. As such, it is the prime responsibility of the State Government to ensure development of sports activities in the State. Government of India (GoI) plays a supplementary role in the development of sports. Sport and Youth Welfare Department (SYWD), Government of Chhattisgarh is the principal agency for promoting and conducting sports activities in the State. The State Government introduced Sports Policy 2001 to create sports culture in the State and implement all the sports related schemes and programme at Gram Panchayat level. The main activities of the Department involve providing training to players, organising rural sports competition and women's sports festival, financial assistance to various sports organisations, encouragement of the talented players, implementation of *Panchayat Yuva Krida aur Khel Abhiyan* (PYKKA), organizing cultural programmes and youth activities and construction of sports infrastructure in the State.

The performance of the State in terms of medal tally at National level continues to be below average than the less populated and backward States such as Manipur and Jammu and Kashmir. In the last two National Games (2007 at Guwahati and 2011 at Ranchi), organised by the Indian Olympic Association (IOA), the State was placed in 21st position with 06 and 07 medals respectively. Even to two other newly formed States viz. Jharkhand and Uttarakhand got 22 and 13 medals in 2007 and 96 and 13 medals in 2011 respectively.

The Chhattisgarh Olympic Association (COA) which was affiliated to the Indian Olympic Association (IOC) in the year 2001 has been active in spreading sports culture in the State. The Indian Olympic Association has allotted hoisting of the 37th National Games scheduled to be held in the year 2017, to Chhattisgarh.

2.5.2 Organisational structure

The Principal Secretary, Government of Chhattisgarh, Sports & Youth Welfare Department is the overall in-charge of the Department at Government level and the Commissioner/Director is the administrative head of the Department. Further, the Commissioner/Director is assisted by Joint Director, Deputy Director, Assistant Director, Sports and Youth Welfare Officer and other officials at Directorate level. The district office is headed by the District Sports and Youth Welfare Officer who is assisted by Senior Sports Officers/Sports Officers, Senior Coach/ trainers and other officers.

2.5.3 Audit objectives

The Audit objectives were to evaluate whether:

- Planning for sports development was proper and adequate.
- Financial Management was efficient and effective.
- Implementation of various schemes and programme management by the department was efficient, effective and economical.

- Store Management was efficient and effective.
- Human Resources Management was efficient and effective.
- Internal Control Mechanism was in place and monitoring was effective.

2.5.4 Audit criteria

Audit criteria have been drawn from the followings sources:

- Perspective Plan and Annual Action plans for the period covered in audit.
- Chhattisgarh Financial Code
- Chhattisgarh Treasury Code.
- Guidelines issued for implementation of State Government Schemes and Central Government Schemes i.e. *Panchayat Yuva Krida aur Khel Abhiyan* (PYKKA).
- Host city contract and instructions issued by GoI and IOA for conducting 37th National Games.
- Store purchase Rules.

2.5.5 Audit scope and methodology

In order to conduct the Performance Audit of the functioning of the Department of Sports and Youth Welfare Department (SYWD), apart from Directorate, Sports and Youth Welfare, 10¹ out of 27 districts were selected for audit. The period of coverage was from 2010-11 to 2012-13. The audit was conducted from May to July 2013. Various aspects including planning, financial management, programme management, human resource management and internal controls were covered in the Performance Audit. An entry conference was held (10th June 2013) with the Principal Secretary, SYWD, Chhattisgarh Government wherein the audit methodology, objectives and coverage were discussed. The exit conference was held (17th January 2014) with the Principal Secretary, SYWD and the views of the departmental authorities were incorporated in the relevant observations.

2.5.6 Institutional weaknesses

In order to ensure efficient and effective implementation of schemes, Department was required to adhere to the existing sports policy, prepare Perspective Plan and Annual Action Plan and proper monitoring of schemes at State, District, Block and Village level. During the Performance Audit, institutional weaknesses such as non adherence to Sports Policy 2001, preparation of incomplete DPR for implementation of PYKKA, provision of inadequate funds and non creation of Chhattisgarh Sports Council etc were noticed as discussed in the succeeding paragraphs:

¹ Baloda-Bazar Bhatapara, Bastar, Bemetara, Bilaspur, Dhamtari, Durg, Kanker, Kondagaon, Raigarh and Raipur

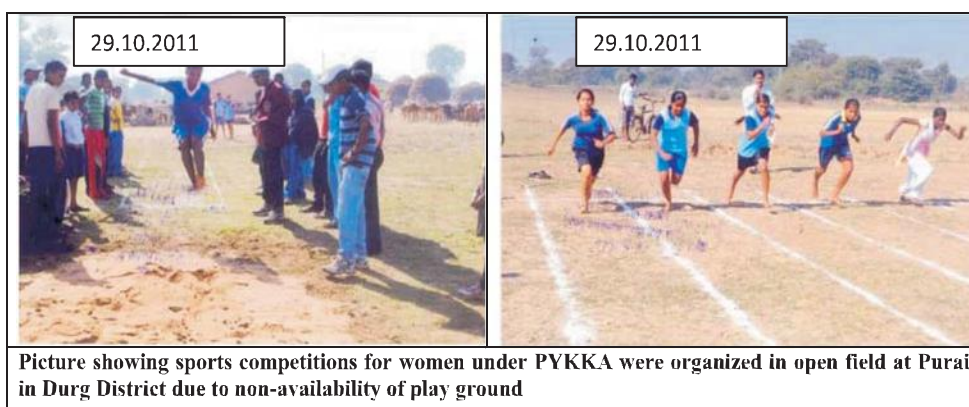
2.5.6.1 Non-adherence to Sports Policy 2001

Identification and development of Sports Playground

Sports Policy 2001 of the State inter-alia includes conducting survey of available sports playgrounds and open fields which are suitable for playground in the State. The Policy further provides that necessary steps are also to be taken for marking and security of all existing playgrounds. Similarly, playground of popular game should be developed and after creating a rural sports centre, regular practice should be started at village level. Playground at higher secondary school at block level, sports complex at district level and sports training centre at State level should be constructed for development of sports activities in the State.

The Government had undertaken initiatives for construction of eight sports infrastructure facilities i.e. Sports Complex, Hockey Astroturf, Stadiums and Athletic track etc in different districts headquarters and International Cricket Stadium at Raipur.

However, Scrutiny of records revealed that the Department had not conducted any survey on availability of sports facilities, sports play grounds and open fields suitable for playground and marking of sports playground in the State even after lapse of more than 12 years since the introduction of Sports Policy. The Department had also not taken any initiative to construct playground of popular games such as Athletics, Volleyball, Kabbadi, Football and Kho-Kho at village level or any playground at higher secondary school at block level.



Information furnished by the test checked districts also revealed that data relating to the availability, non-availability and constructed/ongoing playground from other sources i.e. Mahatma Gandhi National Rural Employment Guarantee Act (MNREGA), etc at village level and school level were not available with the Department. Information collected from all the districts revealed that in 12 out of 27 districts there was no stadium, mini stadium and indoor stadium as discussed in para no 2.5.10 (a).

From the above it is clear that due to non adherence to the Sports Policy, objective of the Department such as developing sports culture in the State, implementation of all sports related schemes and programmes at District, Block and Village level were not achieved in last 12 years.

During the exit conference the Government stated (January 2014) that the status of construction works of Sports infrastructure at districts level (Raipur, Rajnandgaon, Bilaspur etc) is in completion stage. Government further added that for development of Sports infrastructure at block level, 25 places were identified and works sanctioned under MGNREGA and for promoting sports culture in the State, a new scheme Yuva Bharat Darshan is being launched from this year. It was also assured that detailed survey of available playground, marking and security of all playgrounds and other aspects as envisaged in the sports policy will be made.

2.5.6.2 Planning

With a view to ensure sports development as integral aspects of youth development and youth development as critical to accelerated National development, the National Sports Policy 2001 lays special emphasis on “Broad-basing of Sports” through grass root level sports activity. On the basis of National Sports Policy, State Sports Policy had also been formulated in the year 2001. The GoI launched the PYKKA in May 2008 aiming to achieve the above objectives by providing basic sports infrastructure and equipment at the Panchayat level and encouraging sports and games in rural areas through annual competitions at the Block, District, State and National level. Scrutiny of records related to planning revealed deficiencies such as, preparation of incomplete Detailed Project Report (DPRs) for implementation of PYKKA, non creation of Chhattisgarh Sports Council etc. which are discussed below:

(a) Preparation of incomplete DPR for implementation of PYKKA

Preparation of incomplete DPR for implementation of PYKKA.

As per the PYKKA guidelines issued by Ministry of Youth Affairs and Sports (MoYAS), GoI, the programme will cover all village and block panchayats in the country. The duration of the programme would be 10 years beginning from 2007-08 and will be implemented in a phased manner over the Eleventh (2007-08 to 2011-12) and Twelfth plan periods (2012-13 to 2016-17). The guidelines further provide for preparation of DPR with Perspective Plan and Annual Action Plan by the States and while making these plans, the following aspects also need special consideration.

- The Panchayats that are able to mobilise/tie-up matching amount from own resources, State Government contribution and schemes such as Member of Parliament Local Area Development (MPLAD), Member of Legislative Assembly Local Area Development (MLALAD), Backward Region Grant Fund (BRGF) etc and Panchayat that already have basic sports infrastructure would get priority in terms of coverage.

Scrutiny of records revealed that though the SYWD had prepared (January 2011) DPR with Perspective Plan and Annual Action Plan for implementation of PYKKA scheme but had not incorporated any information on the efforts made by the Panchayats to mobilise/tie-up matching amount through their own resources or from other sources as mentioned above. It was further observed that the SYWD had issued instruction (November 2010) to the District offices to furnish detailed information of sports activities, availability of playground

and sports infrastructure in village, block and school level, availability of coach in the village etc, so that the same could be incorporated in the DPRs. But, the required information was not furnished to the SYWD before preparation of DPRs. In the test checked districts, it was observed that the detailed information was submitted by the District Sports and Youth Welfare (DSYW) Officer to the SYWD with delay ranging from five to 22 months. In absence of this, the Department selected (January 2011) 10 to 12 *per cent* of villages/blocks for every year in each district in the DPRs for implementation of the scheme without having proper justification. The DPR was accepted by the MoYAS, GoI in November 2011. As per this, the PYKKA scheme was being implemented.

On this being pointed out the Director, SYWD stated (August 2013) that DPR for implementation of PYKKA was prepared with the help of Education and Tribal Welfare Departments. It was further stated that for selecting the Village under PYKKA, help of Sports Officials of PYKKA centre/school principal/Head Masters/Secretary of the Panchayat were taken. During the exit conference the Government stated (January 2014) that all these aspects will be taken into account while preparing DPR.

The fact remains that DPR did not incorporate aspects as prescribed in the guidelines. Further, informations stated to have been received from Sports Official of PYKKA centre/schools on the basis of which the DPR was prepared, were not produced to audit.

(b) Non-creation of Chhattisgarh Sports Council

As per the Sports Policy 2001, to develop sports activities in the State, Chhattisgarh Sports Council, a committee of reputed Sports persons/journalists and other reputed personalities, was to be formed for development of sports and the council will advise the State Government.

Scrutiny of records revealed that the Chhattisgarh Sports Council was not formed even after lapse of 12 years of formation of the State. The non formation of the Council may be one of the reasons for inadequate development of infrastructure and non implementation of various schemes effectively as discussed in the subsequent paragraph.

During the exit conference the Government stated (January 2014) that prior to the year 2000, there was a Sport Council in Madhya Pradesh. Accordingly same was provided in the Sports Policy 2001. However, as the SYWD is working for the development of Sports Organisation in the State would provide necessary advice on sports activities to the State Government, Sports Council is not required. He added that no allocation in budget will be made for Chhattisgarh Sports Council in future.

The fact remains that the Sports Policy of the State clearly provides for existence of Sports Council in the State and same was not formed despite provision of funds in the budget.

2.5.7 Compliance issues

Financial Management

For sound financial management and control, it is essential that expenditure conforms not only to financial rules and regulations but is also in consonance with orders issued by the competent authority. This helps in maintaining sound financial discipline besides preventing financial irregularities, misappropriation and frauds.

2.5.7.1 Financial Management and Budgetary Controls

Government of India and the State Government provide funds to the Department for implementation of various schemes. While funds are shared by the GoI and the State Government for Centrally Sponsored Schemes, in respect of State schemes, the funds are provided by the State Government through Annual budget. The funding pattern of various schemes are given in *Appendix 2.5.1*.

Scrutiny of budgetary allocations and utilisation revealed deficiencies such as consistent savings, less utilisation of funds at District level and delay in submission of utilisation certificate etc. as discussed in the succeeding paragraphs:

(a) Budgetary Management

(i) The financial outlay provided by the GoI and the State Government for the last three years was given in the following table:

Table 2.5.1: Details of Budget Provision, Expenditure and Savings of State Scheme and Centrally Sponsored Scheme during last three years

Year	State Schemes				Centrally Sponsored Scheme (PYKKA)					
	Budget provision	Expenditure	Saving	Per cent of saving	GoI Share	State Share	Total budget provision	Expenditure	Saving	Per cent of saving
2010-11	12.01	11.05	0.96	7.99	14.52	2.66	17.18	15.38	1.80	10.47
2011-12	12.14	11.07	1.07	8.81	14.52	2.66	17.18	2.09	15.09	87.83
2012-13	55.37	51.28	4.09	7.39	32.52	8.66	41.18	14.95	26.23	63.70
Total	79.52	73.40	6.12	7.70	61.56	13.98	75.54	32.42	43.12	57.08

(Source: Information furnished by the Department)

Persistent saving ranging from 10 to 88 per cent in Central Sponsored Scheme PYKKA.

From the above, it may be observed that out of the total provision of ₹ 155.06 crore (₹ 79.52 crore + ₹ 75.54 crore) made during the last three years for implementation of various schemes related to the sports and youth welfare activities, ₹ 105.82 crore (₹ 73.40 crore + ₹ 32.42 crore) (68 per cent) was only utilised. Almost ₹ 49.24 crore could not be utilised resulting in saving of ₹ 6.12 crore in the State plan scheme and ₹ 43.12 crore of GoI fund given for implementation of *Panchayat Yuva Krida aur Khel Abhiyan (PYKKA)*.

The reasons for saving of ₹ 6.12 crore was mainly due to non implementation of 15 State Schemes effectively. The Scheme wise details of allotment, expenditure and saving during the last three years are mentioned in *Appendix 2.5.2*. It was noticed that in 10 schemes the percentage of saving was upto 25, whereas in two schemes saving was 11 to 30 per cent. In the remaining three schemes such as preparation of National Games, constitution

of Sports Academy and State Sports council, there were substantial saving ranging from 54 to 100 *per cent* which are discussed in the subsequent paragraphs. Similarly, saving of ₹ 43.12 crore of Centrally Sponsored Scheme i.e. PYKKA was due to delay in implementation of scheme as discussed in the para no 2.5.8.1.

During the exit conference the Government stated (January 2014) that due to non release of GoI funds in time, the saving occurred under PYKKA.

The reply was silent regarding reasons for delay in preparation of DPR and non finalization of executing agency for implementation of PYKKA etc.

- Status of savings of funds in five out of 10 test checked districts was ranging between 37.42 and 100 *per cent* and there was no savings in the remaining five test checked districts.

In reply, the DSOs stated that less utilisations of funds was due to funds being made available at the fag end of the financial years and non arrangement of competitions/festivals etc at block/village level. During the exit conference the Government stated (January 2014) that efforts would be made to utilise the allotted funds through proper planning.

2.5.7.2 Non-submission of utilisation certificate

As per the Financial Assistance Rule 2007 (General 14), every sports organisation which receives financial assistance for sports activities such as organising State/National competition, training to sports persons and travelling expenses of sports person from the SYWD should submit the utilisation certificate (UCs) within two months of sanction of assistance to the DSYW office.

During scrutiny of the records of the test checked districts, it was observed that 43 sports organisations were paid financial assistance aggregating to ₹ 2.51 crore ranging between ₹ 5,000 to ₹ 20 lakh in 191 occasions for organising sports activities during 2009-10 to 2012-13. Out of these, only in 21 cases the UCs were submitted within the stipulated period by the Sports organizations. While in 92 cases, delays in submission of UCs ranged between one to 15 months. The position in the remaining 78 cases could not be ascertained due to non furnishing of date of submission of UCs by the DSYW officer to Audit.

In reply, the DSYW Officers of the concerned districts stated that the sports organisations submitted the utilisation certificate along with audit certificate issued by the Chartered Accountant, hence there was delay in submission of UCs. During the exit conference the Government stated (January 2014) that instruction will be issued to the Sports Organisation to ensure submission of the UCs within prescribed time.

2.5.8 Service delivery

Panchayat Yuva Krida aur Khel Abhiyan (PYKKA)

GoI launched (May 2008) *Panchayat Yuva Krida aur Khel Abhiyan (PYKKA)*

a Centrally Sponsored Scheme to encourage and promote sports and games among rural youth by providing them access to basic sports infrastructure and equipment at the panchayat level and opportunity to participate in sports competitions at the block and district levels leading to further opportunities for talented sports persons emerging from this process to receive advanced training and exposure and participate and excel in State, National and International Tournaments. Although the scheme launched in the year 2007-08 throughout the country, it was implemented in the State in the year 2009-10. Under the scheme, all the Village & Block Panchayat of the State are to be covered within a period of 10 years ending 2017. The components of PYKKA are shown in *Appendix 2.5.3*.

Scrutiny of records revealed delay in implementation of the scheme, irregular purchases, non-appointment of required number of *Kridashree*² in the villages and non payment of honorarium to *Kridashree*, coverage of village and block panchayats, less participation of village panchayats in the block level competition and non utilization of funds under PYKKA as discussed in the succeeding paragraphs.

2.5.8.1 Delay in implementation of scheme

As per para 12.4 of operational guidelines for implementation of PYKKA issued (May 2009) by MoYAS, GoI, the designated agency at the State level , to which funds should be released, would be responsible for utilisation of funds appropriately as per terms and conditions prescribed in the sanction letter. Further, as per the sanction letter issued (June 2009) by GoI, the grantee shall submit the utilisation certificate in the prescribed format within twelve months of the close of financial year with the audited statement of accounts. The above guideline also provides that the PYKKA should be implemented in a phased manner so as to cover all the villages by 2016-17.

Scrutiny of records revealed that the GoI released the first installment of ₹ 3.94 crore as one time capital grant for the development of sports infrastructure, ₹ 50.50 lakh as annual acquisition grant for procurement of sports equipment and ₹ 60.50 lakh as operational grant for meeting operational expenses of non-competitive activities including honorarium to *Kridashree*, maintenance of infrastructure etc in June 2009 for implementation of PYKKA to the State Government. In October 2009, the State level PYKKA Samiti was formed for implementation of the scheme. The State Government decided (March 2010) to utilise the one time capital grant and annual acquisition grant through the *Zilla Panchayat* (ZP), *Janpad Panchayat* (JP) and village panchayat and Annual Operation grant through DSYW Office. For preparing DPR, the Department initiated steps by collecting information from districts/blocks level official in November 2010 (as discussed in the para 2.5.6.2 (a)) and in January 2011, the DPR was sent to GoI. The DPR was approved by GoI in November 2011. The Directorate, SYWD allotted the funds to the Chief Executive Officer (CEOs) ZPs of all Districts in January 2011. During February 2011 to June 2012, the funds were utilized by the ZPs

Delay in implementation of PYKKA scheme was due to delayed preparation of DPR and finalisation of implementing agency.

² Honorary Sports Volunteer

and UCs were submitted to the Directorate, SYWD. After compilation of UCs, the same was sent to MoYAS in August 2012 by the State Government.

From the above, it may be observed that the SYWD had finalised the implementing agency³ for operation of the PYKKA in March 2010 and initiative for preparation of DPR was taken in November 2010, after lapse of eight months and 16 months from receipt of grant from GoI respectively. This resulted in delay up to 18 months in release of funds to implementing agencies as mentioned above.

As per the above guidelines, the funds were to be utilized before March 2010 and the UCs were to be sent to GoI before March 2011. However, the funds were utilised by the State Government during February 2011 to June 2012 and UCs were sent to GoI in August 2012, after delay of 16 months. Consequently, the GoI released second installment for the year 2009-10, funds for the year 2010-11 and 2011-12 aggregating ₹ 25.27 crore for implementation of PYKKA in September 2012.

On this being pointed out, the Director, SYWD stated (August 2013) that the State Government sanctioned its share of 2009-10, for implementation of PYKKA in the year 2010-11. Subsequently, the Directorate issued allotment order for release of funds to the CEO, ZP in January 2011 and there was delay in submission of UCs by the ZP. Thus, there was delay in implementation of scheme.

Reply confirms the audit observation. Though the fund was sanctioned in the year 2009-10, the State Government could not utilise the funds in absence of adequate planning for implementation of the scheme.

2.5.8.2 Irregular expenditure on the purchase of multi gyms and consumable items from one time capital grant

As per para 10.1 of the PYKKA guideline, one time seed capital grant of ₹ one lakh is provided to each village panchayat having minimum 4600 population with additional funding on prorata basis for additional population size beyond the National average. Similarly ₹ five lakh was provided to each block panchayat selected in the year (2011-12) on the basis of DPR. Further as per para 9.1 of the guidelines, the one time capital grant could be utilised for permanent nature of work such as leveling of land, development of playfield, athletics track, goal posts, poles for net games, fencing of playfield, development of water bodies, outdoor fitness equipment, seating structures, Improvement of existing sports infrastructure, washroom/change room, indoor facilities and other items permissible under the detailed State Action Plan.

Scrutiny of records revealed that instead of development of infrastructure the State level PYKKA Samiti decided (October 2009) to utilise the one time capital grant for purchase of multi gym and installed them in villages and block panchayats, those having availability of room and had given their consent to run the gym. As per this decision, the CEO, ZP purchased multi gyms valuing ₹ 118.16 lakh and installed at village and block level PYKKA

Irregular expenditure of ₹ 1.84 crore on purchase of multi gyms and consumable items.

³ Janpad Panchayats

centres. Apart from this, in some districts, consumable items such as Shot put, Discuss, Javeline, Football, Volleyball and Net etc, which were not of permanent nature were purchased incurring expenditure of ₹ 65.69 lakh from the one time capital grant. As per guideline of utilisation of Capital Grant, multi gym and consumables were not permissible. The district wise detail of funds received under one time Capital Grant, expenditure incurred on multi gym and other consumable items are given in the following table:

Table 2.5.2: Details of purchase of multi gym and consumable items from one time capital grant received

Name of the Districts	One time capital grant received (₹ in lakh)	Expenditure incurred on purchases of multi gym (₹ in lakh)	Percentage	Expenditure incurred on consumable items (₹ in lakh)	Percentage
Raipur-Baloda bazaar Bhatapara	65.50	53.42	82	Nil	Nil
Durg -Bemetara	52.50	13.76	26.21	Nil	Nil
Bilaspur	46.00	Nil	Nil	27.81	60.47
Bastar-Kondagaon	32.00	Nil	Nil	25.58	79.94
Kanker	21.50	7.28	33.88	9.76	45.39
Dhamtari	16.50	13.76	83.39	Nil	Nil
Raigarh	38.00	29.94	78.81	2.54	6.70
Total	272.00	118.16		65.69	

(Source: Information obtained from the Department)

It may be seen from the above table that sufficient portion of grant was used for purchase of consumables and multi gym which were not admissible. In addition, it was also seen in test check units that inferior quality consumable items were procured in Kanker district. Utilization of funds in purchase of multi gym and consumable items was not only violative of GoI guidelines, but also led to non utilisation of funds for creation of basic infrastructure as provided in the PYKKA guidelines.



Photograph showing Multi gym installed in PYKKA Centre at Zilla Panchayat Achhoti and Malpuri kala of Dhamda block in Durg District

During exit conference the Government stated (January 2014) that as PYKKA guidelines provides purchase of outdoor fitness equipment and State level PYKKA Samiti decided to purchase the multi gyms, the same was purchased.

Reply is not acceptable as funds were spent on consumable items and indoor fitness equipment in violation of guidelines of the scheme which provided for utilisation of grant for permanent nature of work.

2.5.8.3 Appointment and functioning of Kridashree

As per para 4.9 of the PYKKA guidelines, selection of *Kridashree* would be done by the implementing agency for maintaining and upgrading playfield, motivating the players to attend regular sports activities, ensuring sports equipments etc at the Panchayat level. They would also manage the sports facilities and also act as a general trainer. All *Kridashree* will be trained through an orientation course organized by the State Government with technical support from the Sports Authority of India. The *Kridashree* is eligible for honorarium of ₹ 500 per month at the village level and ₹ 1,000 at the block level and the payment is to be made from Annual Operational Grant provided under the schemes.

Scrutiny of records revealed following deficiencies relating to *Kridashree*:

(a) Non-appointment of required number of Kridashree

As per the DPR for implementation of PYKKA scheme, 2673 number of *Kridashree* were to be appointed in the selected PYKKA centres of the village

and block during 2009-10 to 2012-13 in the test checked districts. The year wise appointment of *Kridashree* in the test checked districts are given in **Appendix 2.5.4**.

It may be observed that only 1082 number of *Kridashree* (41 per cent) were appointed against the required number of 2673 and no *Kridashree* were appointed in 1591 PYKKA centre. It was further observed that the percentage of appointed *kridashree* ranged between 19 to 58 in the test checked districts.

On this being pointed out, the DSYW Officer of concerned districts stated (July 2013) that appointment of *Kridashree* for the year 2009-10 and 2010-11 was approved by the State Level PYKKA samiti and for the year 2011-12 and 2012-13, no further approval for appointment was accorded by the samiti.

The fact remains that due to appointment of insufficient number of *Kridashree*, maintaining and upgrading playfield and motivating the players as envisaged in the guidelines could not be ensured.

(b) Non imparting of training to all *Kridashree*

As per the PYKKA guidelines, all *Kridashree* would be trained through an orientation course organised by the State Government with technical support from the Sports Authority of India.

Scrutiny of records of test checked districts revealed that out of 1082 *Kridashree* appointed in the PYKKA centre during the period 2009-13, only 731 number of *Kridashree* were imparted above training. It was further observed that while the required training was imparted to all *Kridashree* in Dhamtari district, 38 to 82 per cent of *Kridashree* were imparted training in the remaining districts.

On this being pointed out, the DSOs of selected districts stated (July 2013) that the training camp was organised at Directorate level and due to non organizing of training camp after 2010, the training was not imparted to *kridashree*. The Director, SYWD stated (August 2013) that due to non-release of funds from GoI, required training was not imparted to the *Kridashree*.

The fact remains that funds were not released by GoI due to delay in finalization of DPR, delay in appointment of implementing agency and delay in submission of UCs.

(c) Non payment of honorarium to *Kridashree*

As per the PYKKA guidelines, the *Kridashree* were eligible for monthly honorarium of ₹ 500 per month at the village level and ₹ 1,000 at the block level and the payment was to be made from Annual Operational Grant under the PYKKA scheme.

Scrutiny of records revealed that the SYWD failed to get the funds (operational grant) from GoI due to non utilisation of grant of PYKKA in time and delay in submission of UCs as mentioned in the para no 2.5.8.1. Consequently it was observed that the honorarium amounting to ₹ 1.64 crore was not paid to the *Kridashree* for period ranging from one to 43 months in the test checked districts. The district wise details of number of *kridashree* to

whom honorarium was not paid, are given in *Appendix 2.5.5*.

On this being pointed out, the DSYW Officer stated (July 2013) that due to lack of funds, the payment of honorarium to the *Kridashree* could not be made.

The fact remains that non-utilisation of grant and delay in submission of UCs by the Department led to non-release of grant for subsequent years by GoI and consequential non-payment of honorarium to *Kridashree*.

2.5.8.4 Shortfall in coverage of village & block panchayat

As per para 5.4 of PYKKA Guidelines, 10 *per cent* of the Village & Block panchayat were to be covered within a period of four years from 2008-09 to 2011-12 and 12 *per cent* were to be covered for the period of six years from 2012-13 to 2016-17 so that by the year 2016-17, 100 *per cent* coverage is to be achieved in the State. Accordingly, DPR for implementation of the scheme was finalized by the State and subsequently approved by the GoI.

Only 13 *per cent* of Village panchayat and 20 *per cent* of Block panchayat were covered under PYKKA during last five years despite release of funds by GoI.

As per the information furnished by SYWD during the period, as against the target of 5106 village panchayat, only 673 village panchayats (13 *per cent*) were covered and 4433 (86.81 *per cent*) of village panchayats were not covered even after five years of implementation of the scheme. Similarly 80.28 *per cent* of block panchayats were not covered during the five years of implementation of the scheme. The less coverage of village and blocks was mainly due to delay in implementation of PYKKA scheme despite release of funds by GoI as discussed in para 2.5.8.1.

Thus, inadequate coverage of the villages and blocks in implementation of the PYKKA scheme in the State led to inadequate promotion of sports and games among rural youth. Further, due to slow progress, covering of all the villages within 10 years as prescribed in the guidelines would not be possible.

In reply, the Director, SYWD stated (January 2014) that in the State, the scheme was not implemented in the year 2008-09 and during the period only fifty *per cent* grant of the year 2009-10 was received in the month of June 2009 and the remaining fifty *per cent* and grant of 2010-11 and 2011-12 was received in the month of September 2012 only. During the exit conference the Government stated (January 2014) that coverage of village and block panchayat under PYKKA would be increased in future.

2.5.8.5 Less participation of village panchayat in the block level competition

As per para 8.1.4 of PYKKA guideline, Annual Competition grant is provided for organizing PYKKA competition at the block and the district level. This will be implemented through State Government/Union Territories with technical support from the SAI. The competition will be organised at the block, district, State and National level to complete the chain of competition as per the ongoing rural sports programme every year.

During scrutiny of the utilisation and progress report of the competition grant of the 10 test checked districts, it was observed that the participation of village panchayat was inadequate and was ranging from 6 *per cent* to 44 *per cent* during the last three years (*Appendix 2.5.6*). Due to less participation of

village panchayat in the block level competition, the objective of implementation of PYKKA could not be achieved.

In reply, the DSYW, of two districts⁴ replied (July 2013) that the less participation was due to organising of PYKKA competition along with school competition. The DSYW, of four districts⁵ stated that due to insufficiency of funds participation of all the villages was not possible. The DSYW, Raigarh stated that 10 *per cent* Village Panchayat were identified for implementation of PYKKA in the year 2009-10 and thereafter, 10 *per cent* of villages each in every year were identified for implementation of PYKKA and the same would increase the percentage of participation of village in future. In remaining three districts no specific comments were given.

Thus due to less participation of villages in PYKKA competition at Block level there was shortfall in achievement of the main objective of PYKKA to encourage and promote sports and games among rural youth at panchayat level.

2.5.8.6 Non-utilisation of PYKKA fund by the implementing agency

As per the PYKKA guidelines, the designated agency (SYWD) at the State level will be responsible for utilisation of funds appropriately as per terms and conditions of the guidelines.

Scrutiny of records revealed that out of ₹ 5.26 crore released (January 2011) as one time capital grant and ₹ 50.50 lakh as annual acquisition grant for implementation of PYKKA in the state. The implementing agencies i.e. CEO, ZP, submitted UCs for ₹ 5.14 crore and ₹ 49.95 lakh respectively to the Directorate, SYWD. However, balance amount of ₹ 12.79 lakh was not refunded by the CEOs, ZP of 14 districts even after lapse of two years from the date of release of funds to the agencies. Further, it was observed that the Department had not taken any initiatives to obtain the UCs from the ZPs.

On this being pointed out, the Director, SYWD accepted the fact and stated (July 2013) that information related to the expenditure of above amount was not received from the CEO, ZPs. During the exit conference the Government stated (January 2014) that necessary instruction would be issued to obtain the UCs from implementing agencies.

The above replies confirm absence of mechanism for monitoring the utilization of funds and submission of UCs.

2.5.9 Preparedness for National Games

The National Games events, which are held biannually under the guidance of Indian Olympic Association (IOA), is being organized with the objective of creating awareness among the States/Union Territories about the necessity for creating sports infrastructure of international specifications and to raise the standards of Indian Sports. The Indian Olympic Association has allotted (March 2010) the 37th National Games to Chhattisgarh. The Host City

⁴ Bemetara and Durg

⁵ Bastar, Bilaspur, Kondagaon and Kanker

Contract for organizing the 37th National Games was signed by the Indian Olympic Association, Chhattisgarh Government and Chhattisgarh Olympic Association on March 2010 at New Delhi.

The Host City Contract's Basic Principles inter-alia provides that the Government and State Olympic Association should create a National Game Organizing Committee (NGOC) in a form ensuring it the status of a legal person within six months from the contract. The principles further provide that as soon as possible, but in any event not later than six months after the creation of the NGOC, it shall submit its general organization plan and plan of organising the Games to IOA for its approval and a half yearly progress report on the preparation of the Games, commencing two years before the Opening Ceremony of the Games should be forwarded quarterly.

Scrutiny of records revealed that in July 2010, the Secretary, SYWD, Government of Chhattisgarh designated as Chief Executive Officer of National Games Secretariat and in August 2010, as per Chhattisgarh Society Registration Act, 1973, Chhattisgarh National Games Secretariat was constituted. Further, Governing Body of 34 members headed by the Chief Minister, Chhattisgarh and Executive Committee of 19 members headed by the Chief Secretary, Chhattisgarh Government were constituted to execute the works for National Games Secretariat. However, the general organizational plan of National Games Secretariat and of the Games was not prepared by the body for its approval by IOA. The half yearly and quarterly progress report on preparation of National Games as mentioned above were also not sent to IOA during last three and half years.

Details of meetings held for organizing National Games by the Governing Body and Executive Committee are given in **Appendix 2.5.7**, from which it may be observed that

- 1st meeting of the Governing Body for National Games was held in March 2011 and 34 number of sports events to be organised in the National Games was finalised after one year of host city contract. After July 2012, no meeting of the Governing Body and Executive committee was held.
- In May 2011, Finance Department accorded 57 additional posts for new setup for the National Games. Against these sanctioned posts, only three posts i.e Secretary, CEO and Finance Officer have been filled up.
- Although the Executive Committee decided for calling of tender of DPR for the National Games in March 2011, tender form for preparation of DPR was finalised in July 2011. However, tendering procedure was not completed as of August 2013, even after lapse of two years of finalisation of tender form by the executive committee.
- In March 2011, Public Relations Department was directed to obtain design of Mascot and Logo for the event through open competition. Further in May 2012, the Department was directed to invite fresh advertisement for selection of Mascot and Logo for the game.

However, selection of Mascot and Logo was not finalised as of August 2013.

- Although the executive committee decided for acquiring land of 125 acres and 50 acres for construction of infrastructure and conducting the National Games respectively in July 2012, procedure of acquiring the land was not initiated as of August 2013.

Thus, although the State has inadequate infrastructure at present and completed three and half years of the host city contract for hosting the 37th National Games, no concrete action was found to have been taken by the State Government for organising the Game.

During the exit conference the Government stated (January 2014) that the 37th National Games has been allotted to Chhattisgarh and would be held in the year 2017. It was further stated that process of organising the National Games and tendering procedure for DPR are being carried out. Necessary meetings of Governing Body and Executive Committee would also be called very soon.

The fact remains that the State Government should have taken concrete steps for preparedness of National Games which it had not initiated so far even after lapse of three and half years.

2.5.10 Infrastructure

The major constraint in taking sports activity to the grassroots level is the availability of limited basic sports infrastructure/ facilities in the country. Further, the existing base is highly skewed, as it is largely concentrated in urban areas, which account for not more than 25 *per cent* of the population. The remaining 75 *per cent* of the population, which largely lives in rural areas, are deprived of even rudimentary sporting facilities⁶.

(a) Availability of infrastructure in the State

The main activities of the SYWD *inter-alia* includes developing sports activities by providing infrastructural facilities to the sports person of the State. The details of availability of sports infrastructure at district level are given in the following table:

⁶ As per PYKKA guidelines.

Table 2.5.3: Details of availability of infrastructure in the State

Total number of districts in the State	27
Total number of districts where Stadium, mini stadium and Indore stadium available	1 (Kawardha)
Total number of districts where only Stadium and mini stadium are available	2 (Raigarh and Jashpur)
Total number of districts where only Stadium and Indoor stadium are available	2 (Kanker, Kondagaon)
Total number of districts where only Indoor stadium and mini stadium are available	2 (Koria, Narayanpur)
Total number of districts where only stadium is available	3 (Raipur, Rajnandgaon, Bilaspur)
Total number of districts where only mini stadium is available	5 (Dhamtari, Bemetara, Jagdalpur, Janjgir-Champa, Balarampur)
Total number of districts where only indoor stadium is available	Nil
Total number of districts where stadium, mini stadium and indoor stadium are not available	12 (Dantewada, Bijapur, Sukma, Durg, Balod, Baloda Bazar-Bhatapara, Surguja, Mahasamund, Mungeli, Surajpur, Korba, Gariyaband)

(Source: Information furnished by the Department)

From the above it may be observed that out of 27 districts in the State, there were no stadium, mini stadium and indoor stadium in 12 districts where as stadium and mini stadium were available only in eight and 10 districts respectively. Apart from the available infrastructure as mentioned above, one International Cricket Stadium was also constructed at Raipur and there were eight ongoing works executed by the Public Works Department (PWD), Chhattisgarh Government, in different districts. The status of the ongoing works is given in **Appendix 2.5.8**.

The construction works of eight sports infrastructure were not completed by the executing agency Public Works Department (PWD) Chhattisgarh Government. Besides district level sports infrastructure facilities, the details of availability of Stadium, mini stadium and indoor stadium at block level and village level were not available with the Department.

2.5.11 Construction of International Cricket Stadium

Sports and Youth Welfare Department, Government of Chhattisgarh, had accorded (February 2003) Administrative approval of ₹ 65.94 crore for construction of International Cricket Stadium (60,000 capacity) at Raipur. For construction of the stadium, tender of M/S Nagarjuna Construction co. Ltd, Hyderabad for ₹ 58.72 crore was accepted (March 2003) by the Government without finalising the funding arrangements as well as drawing and design of the stadium. As per the agreement, for proper monitoring and execution of work, a Project Management Consultant (PMC) was to be appointed to examine whether the work were got executed by the contractor as per drawing and design provided by the architect with due quality and also to examine the bill submitted by the contractor for payment. Government Engineering College (GEC), Raipur was appointed (November 2003) as the PMC for this work. In between March 2003 to June 2004, Government had also initiated efforts for raising loan from HUDCO for construction of this Stadium. In July

2004, the Government however decided to bear all expenditure of construction of this stadium from the State budget and also constituted the *Stadium Nirman Samiti* headed by Honourable Minister, SYWD. Work order was issued in September 2004 i.e. after 17 months of acceptance of tender and the stipulated period of completion of the work was 24 months including rainy season i.e. the work was to be completed on or before September 2006. Government of Chhattisgarh, SYWD accorded (August 2007) revised Administrative Approval for ₹ 98.45 crore due to payment of escalation as cost of the materials were increased during the construction period. Time extension up to October 2009 for completion of the work was sanctioned (July 2009) by the *Stadium Nirman Samiti* on the ground of delay in finalisation of foundation structural design, stoppage of works etc. After completion of the work, the stadium was handed over to PWD for maintenance in November 2011. 27th RA bill and final bill amounting to ₹ 96.44 crore (including escalation payment of ₹ 22.88 crore) was paid to the contractor in September 2012.

Scrutiny of records revealed the followings:

(a) Excess expenditure of ₹ 4.39 crore on escalation due to change in design of foundation/structure of the stadium

As per clause 13 of the Special Condition of the Contract, the contractor was entitled for payment of escalation for increase in prices of cement, material, steel and labour.

Scrutiny of records revealed that though the contract for construction of the stadium with the contractor was made during March 2003, work order was issued to the contractor in September 2004 i.e. after 17 months of acceptance of the tender. It was observed that approval of layout of the stadium and permission for construction of stadium was taken from Capital Area Development Authority (CADA) during November 2004. The finalisation of foundation/structural design for construction of the Stadium was also delayed till March 2005 due to refusal of earlier appointed PMC (GEC) and awarding PMC work to another PMC (Stadium Nirman Samiti). Thus, at the initial stage, progress of work was affected due to ill planning by the Government and the stipulated period for completion of the work was extended twice i.e. initially up to December 2007 and then up to 31st October 2009. The work was to be completed by September 2006 but due to slow progress of work, the construction work was continued for 79 months instead of 24 months.

Avoidable payment of ₹ 4.39 crore on escalation due to ill planning.

As this was an item rate tender and the contractor had quoted the rate for each item on the basis of price index of March 2003, prices of all items including material, labour, steel and cement increased by 41 to 181 *per cent* during the period from March 2003 to October 2009. As per the clause 13, the contractor was entitled to claim escalation payment due to increase in prices. The contractor claimed (January 2005 to March 2009) escalation payment of ₹ 23.41 crore against admissible payment of ₹ 18.49 crore (upto April 2007) through each running bill between January 2005 to March 2009 and the same was approved by the Stadium Nirman Samiti justifying that slow progress of work at the initial stages was not attributed to the contractor. Out of

₹ 23.41 crore, up to date escalation payment amounting to ₹ 22.88 crore was paid to the contractor as of September 2012. The department floated the tender without finalising the funding arrangement and approval of drawing and design etc., which resulted in delay in completion of work and contractor was paid escalation amounting to ₹ 4.39 crore for the extended period i.e. May 2007 to October 2009.

Thus, finalisation of tender without funding arrangement, delay in issue of work order and delay in approval of the layout, structural drawing and design etc not only led to delay in completion of the work but also resulted in avoidable payment of escalation of ₹ 4.39 crore.

On this being pointed out, the Director, SYWD, stated (July 2013) that due to delay in funds arrangement, approval of plan lay out from CADA, non monitoring of construction work by the PMC and increase in price index of materials, the above escalation payment was made.

Reply only confirms the audit observation that tender was floated before approval of drawing and design and without finalising the funding arrangement.

(b) Extension of undue aid to contractor

As per clause 3.23.1 of the Chhattisgarh PWD manual, Mobilisation advance not exceeding five *per cent* of the contract amount and limited to ₹ 10 lakh shall be given if requested by contractor in writing within three months of the date of order to commence the work. In such a case, a Bank Guarantee for the amount shall be furnished by the contractor before sanction of the advance. This advance shall bear interest at the rate of 14 *per cent* per annum.

During scrutiny of records, it was observed that in disregard to the provision of PWD manual, mobilisation advance to the extent of 15 *per cent* of the accepted value of tender without bearing any interest was provided in the clause 37 of agreement of this work. As per the agreement, mobilisation advance aggregating to ₹ 8.81 crore was paid to the contractor between March 2003 to January 2005 in three installments i.e. ₹ 5.00 crore in March 2003, ₹ 2.50 crore in October 2004 and ₹ 1.31 crore in January 2005. Advance amounting to ₹ 8.81 crore was recovered from the interim payment certificates submitted by the contractor during January 2005 to October 2008. As mentioned in the preceding paragraph, the Department had taken almost two years for preparation of structural drawing and design and approval of layout, from CADA. During this period, the contractor retained the mobilisation advance of ₹ 5.00 crore with him without executing any work.

Thus, sanction of interest free mobilisation advance to the contractor in violation of the manual provision was irregular and led to undue financial benefit of ₹ 4.73⁷ crore to the contractor.

In reply, the Director, SYWD stated (July 2013) that as per clause 37 of the agreement, mobilisation advance was paid to the contractor.

⁷ ₹ 8.81 crore *14/100=1.23*46(January 2005 to October 2008)/12=₹ 4.73 crore

The agreement was not drawn in accordance with the provisions prescribed in the PWD manual. Further, the work also could not be completed in time even after sanction of the advance.

(c) Excess payment to Government Engineering College for Programme Management Consultancy

As per the general condition of contract, a PMC was to be appointed by the Government. As per the clause 55.1, the PMC's basic duties, inter-alia, was to ascertain by measurement the value of the works in accordance with the contract and the contractor shall be paid that value of the work.

Scrutiny of records revealed that SYWD, Chhattisgarh in November 2003 appointed GEC, Raipur as PMC for construction of the stadium. For performing duties and responsibilities of PMC, one *per cent* of estimated cost as fees would be payable and the bill for the same would be submitted along with each running bill. It was observed that during February 2005, an amount of ₹ 5.40 crore was passed through Second running bill and against admissible amount of ₹ 5.40 lakh, payment of ₹ 30.00 lakh was paid to the PMC for which no reasons were on records. In March 2005, as the GEC refused to perform the PMC work, the Government terminated GEC from the PMC work and same was given to Stadium Nirman Samiti. Though, the Department had made efforts to recover the excess payment of ₹ 24.60 lakh, the GEC could refund ₹ 7.43 lakh in February 2006 and the Collector, Raipur issued (July 2009) Revenue Recovery Certificate (RRC) for recovery of the balance amount on the request of the SYWD which had not been recovered till December 2013.

On this being pointed out the Director, SYWD, stated (July 2013) that letter has been issued to the Collector, Raipur for recovery of the amount.

Payment of ₹ 30 lakh against admissible payment of ₹ 5.40 lakh is indicative of poor fund management in the Department.

2.5.12 Shortcomings noticed in other schemes implemented by the State Government

2.5.12.1 Ineffective implementation of National Talent Search Scheme

With a view to identify sports talent of boys and girls of 10 to 14 years from the tribal areas and villages and take initiatives for admission into the training centre of SAI/sports complex maintained by the Tribal Department, the State Government launched the National Talent Search scheme in the year 2009-10.

Scrutiny of records revealed that in the test checked districts, an amount of ₹ 27.03 lakh were allotted during the period 2010-11 to 2012-13 under the scheme. However, only 157 talented boys and girls in sports were identified in three districts. Information regarding their admission into the training centre of SAI/Sports Complex maintained by the Tribal Department was not furnished to Audit. In Bilaspur district, although some boys and girls were identified under the National Talent Search, list were not furnished to the audit. In the

remaining five districts⁸, it was noticed that funds were either utilised for organizing sport events or paid as diet money. In Raigarh, funds were surrendered due to non-utilisation (*Appendix 2.5.9*).

Thus, due to diversion/surrender of funds, objectives to search sports talent of boys and girls could not be achieved as envisaged in the guidelines.

The DSYWs of two districts⁹ stated that after obtaining approval from Directorate, SYWD, the above expenditure was incurred. The DSYW, Kanker stated that due to non availability of resources at block and village level, the National Talent Search could not be done. The DSYW of three districts¹⁰ stated that due to organising of other sports events, same could not be done. During the exit conference the Government stated (January 2014) that necessary steps would be taken for admission of talented sports person into training centre of SAI/Sports Complex maintained by the Tribal Department.

2.5.12.2 Organising of adventure sports without formulation of guidelines

As per the Sports Policy, Adventure Sports was to be organised for developing confidence among the youth in handling risk and for overall development of the youth alongwith adventure. For organising event every year, SYWD will prepare a calendar. Further as per the guideline for adventure sports issued by the Ministry of Tourism (MoT), GoI, the Adventure Tour Operators (ATO) have to apply for recognition to operate as ATO anywhere in the country. As per the availability of the equipment and safety measure, they are issued 'A', 'B' and 'C' categories licence which could be reviewed by the accreditation committee within six months.

During scrutiny of records and information provided by the Department, it was observed that the department had organised 11 adventure sports event¹¹ in 10 districts¹² of the State during the period 2010-11 to 2012-13 and incurred expenditure of ₹ 64.78 lakh for the purpose. It was further observed that the department conducted the Adventure sports by shortlisting event manager through quotation, without ascertaining their recognition as ATO by the MoT, GoI. It was also observed that department had not executed any agreement with the event manager for organising adventure sports. Due to non adherence of MoT guidelines and in absence of agreement, eligibility of event manager to organizing adventure sports and safety measures taken during such adventurous event could not be ascertained by audit.

On this being pointed out, the Director, SYWD stated (August 2013) that at present, there is no guidelines for conducting adventure games. However, necessary guidelines would be prepared in future.

Reply is not acceptable as the guidelines for organizing adventure sports issued by MoT, GoI was not adhered to while conducting the above game.

⁸ Bemetara, Durg, Kanker, Raipur & Baloda Bazar (Bhatapara)

⁹ Bemetara & Durg

¹⁰ Raipur, Baloda Bazar (Bhatapara) & Raigarh

¹¹ Rock climbing, waterfall, raffling, parasailing

¹² Balodabazar, Bastar, Bemetara, Bilaspur, Gariyaband, Kanker, Kondagaon, Mungeli, Raipur and Rajnandgaon

Risk to lives of the participants could not be ruled out.

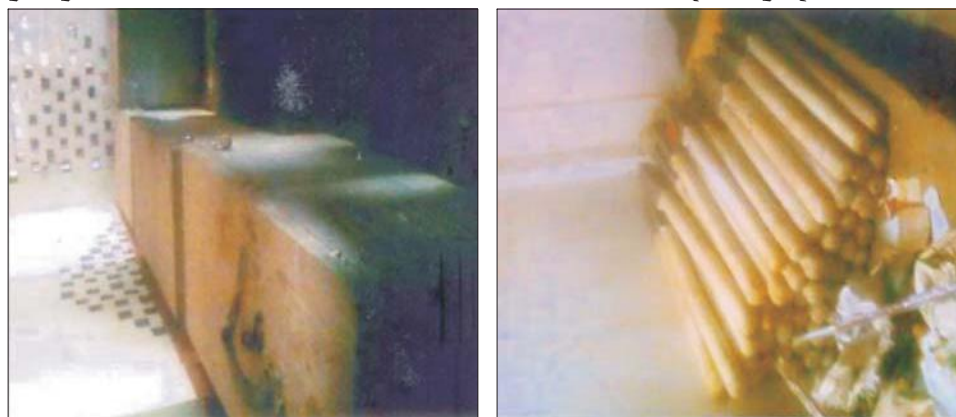
2.5.13 Store Management

A sound system of store management involves efficient planning of purchase requirements, economic procurement, control over issues, timely accounting and safe physical custody. Scrutiny of records revealed the followings:

(a) Physical verification of stores

Rule 133 of the Chhattisgarh Financial Code provides for physical verification of all stores once in a year as prescribed by respective Heads of Departments. A certificate of verification of stores with its results should be recorded on the list, inventory or account, as the case may be, where such verification is carried out.

Scrutiny of the records and information furnished by the Department revealed that no physical verification of stores during the period 2010-11 to 2012-13 was conducted at Directorate office and DSYW office, Kanker. Though the DSYW of nine test checked districts reported that physical verification was done but no certificate in support of the same was provided to audit. It was further observed that due to non-availability of space for keeping the sports equipments in the office of the DSO, Bastar these equipments were kept in the garage of Police Rakshit Kendra, Bastar as shown in the photograph.



Picture showing Stock kept in garage at Police Rakshit Kendra, Bastar

The Director, SYWD replied that after conducting the physical verification of the stores and stock, the same will be shown to audit. The DSYW, Kanker stated that physical verification was not done. During the exit conference the Government stated (January 2014) that certification and physical verification would be ensured.

The above replies confirm that no physical verification of stores was done in the Directorate and DSYW, Kanker office.

(b) Procurement without immediate requirement

As per Rule 118 of the Chhattisgarh Financial Code Volume-I, purchases should be made only after assessment of definite requirements. Further Chhattisgarh State Treasury Code Rule 284 (1) also states that no money

should be drawn from the treasury until it is needed for immediate disbursement. Withdrawal of money in anticipation of expenditure or to avoid budget lapses is a serious irregularity.

Scrutiny of records of the Directorate revealed that the Director, SYWD had purchased (February 2013) five sets of kabaddi mat valuing ₹ 34.78 lakh from Eskay Sports Patiala as per the requisition of the Kabaddi Association. The supply of the above purchase was made by the supplier in the month of February 2013 and the same was entered in the stock register. It was however observed that the above stock was not issued to the association even after lapse of six months and the stock was lying in the store of the Directorate. Thus, procurement of sports items without immediate requirement resulted in blocking of funds of ₹ 34.78 lakh.

The Director, SYWD, stated (August 2013) that information regarding lying of mats and its possession have been called for from the State Level Kabaddi Association. After obtaining the information, the mats would be distributed. During the exit conference the Government stated (January 2014) that equipments as and when purchased would be issued to the Sports Organisation concerned immediately.

2.5.14 Assistance to Youth Commission

With a view to empower the youth against economic, social and cultural challenges and in order to perform a qualitative analysis of all the policies designed for them, a Youth Commission, was formed (2005-06) by the SYWD. The main objective of the Youth Commission is to communicate latest information in the field of development of education, commerce, science, art and culture, entertainment, adventure sports, tourism etc at National and International level to the young generation of the State.

During test check of the records of the DSO, Raipur, it was observed that an amount of ₹ 1.60 crore¹³ was allotted for assistance to Youth Commission during last three years. Out of this, an amount of ₹ 66.58 lakh (42 *per cent*) was spent on salaries, travelling expenses, house rent, diesel expenses, vehicle, mobile and repairing, which were no way concerned with the development of youth activities and remaining 58 *per cent* of allocated funds were utilised in conducting Play, Group dances, folk dances etc. Thus, a large percentage of funds allotted for development of youth were utilised for office expenses.

On this being pointed out the Director, SYWD stated (August 2013) that from July 2012 to March 2013, various youth activities were being organised in four districts. However, no specific comment was offered regarding above expenditure incurred for office expenses.

Considering the huge proportion of allotment spent on salaries and other expenses, Government may consider fixing norms for such expenses.

¹³ ₹ 10 lakh during 2010-11, ₹ 50 lakh during 2011-12 and ₹ 100 lakh during 2012-13

2.5.15 Human Resource Management

Inadequate staff strength

For effective functioning of the Department, implementation of the schemes and monitoring activities, adequate human resources are necessary.

The position of sanctioned strength vis-à-vis persons in position in the Department as on March 2013 is shown in **Appendix 2.5.10**.

Huge vacancy in key post such as Sr Sports Officer/Sports officer, Sr Trainer/Trainer.

It may be observed that vacancies in key posts such as Assistant Director, Sports & Youth Welfare Officer, Sr. Trainer and Trainer were significant and were ranging from 33 to 100 *per cent*. In clerical grade, post such as Assistant Grade-I, Assistant Grade-II, Assistant Grade-III and Data Entry operator, the vacancy position was in the range of 33-100 *per cent*. Due to deficiency of manpower at all levels and lack of units at the block and village levels, the efficiency of the Department in conducting various sports and welfare related activities in the State has been severely affected as discussed in the para 2.5.7.1 and 2.5.8.3(b). Further though the State had sanctioned the new set up of vacancies in the month of November 2012, but the recruitment process for filling up these posts was not started till the date of audit (August 2013)

During the exit conference the Government stated (January 2014) necessary steps would be taken to fill up the vacant post.

2.5.16 Monitoring

Monitoring activities

Systematic, result-oriented and intensified field monitoring are essential to assess the impact and implementation of the schemes as per guidelines. Some of the observations indicating lack of monitoring by the Department are discussed below:

Internal Controls

(a) Internal audit

Internal audit is a vital component of the internal control mechanism. Scrutiny of records revealed that though there was an internal audit wing at the Directorate, no internal audit was conducted in the test checked offices during the period from 2010-11 to 2012-13.

On this being pointed out, it was stated (August 2013) that due to shortage of staff, internal audit was not conducted.

The reply is not acceptable as no internal audit has been conducted by the Department despite posting of two auditors.

(b) Inspection by higher authorities

Periodic inspection by the departmental officers is an important and effective tool with the management to ensure compliance of rules, procedures and guidelines for proper implementation of the schemes. It was observed that the higher authorities viz. Director, Deputy Director and Assistant Director had not inspected any of the test checked districts during the last three years.

During the exit conference the Government stated (January 2014) that the DSYW offices were under the supervision of Police Department as the drawing and disbursing power was vested with them. From this year, the drawing and disbursing power was allotted to DSYW offices. Thus, necessary steps would be taken to conduct internal audit in future.

2.5.17 Conclusion

The Sports and Youth Welfare Department is responsible for promoting and conducting sports activities in the State. We noticed deficiencies in planning such as non adherence to Sports Policy 2001, preparation of incomplete Detailed Project Report (DPR) for implementation of *Panchayat Yuva Krida aur Khel Abhiyan* (PYKKA) etc. Further, irregularities such as non-utilisation of funds, irregular purchases, non-appointment of required number of *Kridashree*, shortfall in coverage of village and block panchayat etc. were also noticed in implementation of PYKKA. Though the Indian Olympic Association (IOC) allotted (2010) to State hosting of 37th National Games in 2017, no concrete steps had been initiated by the State Government for creation of necessary infrastructure during last three and half years. We also observed irregularities such as excess expenditure on escalation due to change in design and scope of work, undue aid to contractor on mobilisation advance, etc. Shortage of manpower at various levels in the Department resulted in ineffective implementation and monitoring of the activities. Internal control which includes internal audit and inspection were not effective.

2.5.18 Recommendations

We recommend that the Department should:

- *Implementation of Panchayat Youth Krida aur Khel Abhiyan scheme as per GoI guidelines should be ensured to create sports infrastructure and promote sports activities in the State.*
- *Utilisation of funds as provided in the budget should be ensured.*
- *The National Games Organising Committee should expedite approval of DPR, selection of sites, designs and detailed specification and ensure completion of works on priority basis.*
- *Adequate staff should be posted for monitoring the activities of the scheme.*
- *Internal control, inspection and monitoring mechanism should be strengthened to ensure timely completion of sports infrastructure and promotion of sports activities in the state.*

2.6 Upgradation of Industrial Training Institutes through Public Private Partnership**2.6.1 Introduction**

Technical Education contributes substantially to the socio-economic development of the State and the Country as a whole. The Government of India (GOI) decided to upgrade the Industrial Training Institutes (ITI) into Centres for Excellence under Public-Private Partnership (PPP). Out of 118 ITIs in Chhattisgarh, 42 ITIs were selected for upgradation of existing trades and commencement of new trades under PPP. As per the guidelines issued (April 2008) by GOI, the main objective of the scheme is to improve the employment outcomes of graduates from the vocational training system by making design and delivery of training more demand responsive. The guidelines further provided the nomination of an Industry Partner (IP) for associating with the task of upgradation of ITIs. An Institute Management Committee (IMC) as a registered society was required to be set up with the IP as Chairman and the Principal of the ITI as the Member Secretary. The IMC would prepare the Institute Development Plan (IDP) for development of the ITI and submit the same to the State Steering Committee (SSC) to obtain the loan from GOI. The Central Government has constituted a National Steering Committee (NSC) with adequate representation from industry, State Governments and other Central Government Departments to act as an apex body for guiding implementation and monitoring of the scheme. The Secretary, Manpower and Planning Department exercises overall control of the functioning of ITIs in the State. Directorate of Employment and Training (DE&T) is assisted by four¹ regional offices headed by Joint Director under whom 118 ITIs headed by Principals/ Training Superintendents are functioning in the State. The audit of the scheme was carried out between April-July 2013 covering the period 2007-08 to 2012-13. We scrutinized the records related to the scheme in DE&T, Raipur and the records of IMCs in 16 (*Appendix 2.6.1*) out of 42 ITIs running under PPP Scheme.

Audit Findings

During audit of the records of test checked units, we noticed the following irregularities:

2.6.2 Financial Management

As per the guidelines issued (April 2008) by GOI, an interest-free loan of ₹ 2.50 crore was to be given to each selected ITI by GOI for upgradation of ITIs. The loan amount was to be kept in a public sector bank opened by the

¹ Ambikapur, Bilaspur, Jagdalpur and Raipur.

IMC. For repayment of loan, there is a moratorium of 10 years from the year in which the loan is released to the IMC. After the moratorium period is over, the loan is payable by the IMC in equal annual installment over a period of 20 years. GOI will sanction and release the interest-free loans to the IMC only on the basis of IDPs approved by the SSC.

An interest-free loan of ₹ 105 crore was given to 42 ITIs selected under this scheme by GOI. The detail of ITIs selected for upgradation, amount released by GOI, expenditure incurred up to March 2013 and balances remained unutilised are furnished in the following table:

Table 2.6.1: Release of GOI funds and expenditure incurred under PPP

(₹ in crore)

Year of Sanction Loan	No. of ITIs selected for upgradation	Amount released by GOI	Expenditure incurred upto March 2013	Balance funds available
2007-08	12	30.00	9.47	20.53
2008-09	10	25.00	5.66	19.34
2009-10	15	37.50	9.54	27.96
2010-11	5	12.50	1.08	11.42
Total	42	105	25.75	79.25

From the above table, it may be observed that out of the loan amount of ₹ 105 crore released by GOI for implementation of the scheme, expenditure of only ₹ 25.75 crore was incurred and ₹ 79.25 crore remained unutilized even after lapse of two to six years. Scrutiny of records revealed irregularities such as blockage of funds, unauthorized withdrawal of funds, insufficient revenue generation and non maintenance of basic records etc. as discussed below:

2.6.3 Revenue generation

As per Rule 55 of the Rules and Regulations of the IMC of ITI, the funds of the Society shall consist of the interest free loan, income from investments and savings, receipts by way of fees and charges for any short term or long term training courses run by the Society in the ITIs, income earned by running production/service centres by the Society in the ITIs, charges for consultancy services provided by the ITI, Grants, contributions and donations received by the Society and extra charges allowed to be collected by the State Government to the Society for any paid seats in the ITI for any training course.

We noticed that the test checked ITIs had earned revenue of ₹ 9.89 crore² during 2007-08 to 2012-13. Nearly 90 *per cent* of revenue was from interest earned on the fund available for upgradation of ITIs. While the ITI (Women) Bilaspur had earned revenue of ₹ 34.56 lakh, the rest of the 15 test checked ITIs together had earned only ₹ 18 lakh by way of tuition fees from various short term courses. The low revenue generation was mainly due to non commencement of new trade and failure to upgrade the existing trade as per the IDP as discussed in the subsequent paragraph. Considering the negligible revenue earned by the ITIs, the possibility of repayment of the loan after the

² Interest ₹ 8.77 crore, other revenue ₹ 1.12 crore

expiry of the moratorium period appears to be very remote and the ITIs need to run short term courses for augmentation of revenue.

The State Government should take constructive measure for revenue generation to ensure repayment of loan as and when due.

2.6.3.1 Non implementation of IDP leading to blockage of fund

As per Para 7 of the guidelines, Institute Development Plan (IDP) was to be developed by the IMC in such a way that it leads to upgradation of the ITIs as a whole. Simultaneously, upgradation in a particular trade may also be taken up. The IDP defines the long term goals of the ITI and details of the financial requirement (*Appendix 2.6.1*) with year-wise break up to meet the needs.

The guidelines further provided that the IDP was to be submitted to the SSC and after scrutiny, the same would be forwarded to GoI for release of funds. Scrutiny of records of test checked ITIs revealed that the IDPs were sent in anticipation of approval of SSC directly to National Steering Committee (NSC) by the Department. In 16 test-checked ITIs, the IMCs had received a total loan of ₹ 40 crore during 2007-08 to 2009-10. The IMCs earned interest of ₹ 8.77 crore on the deposit made in the banks and FDRs during the last six years. Out of the total available funds of ₹ 49.89 crore (*Appendix 2.6.2*), ₹ 11.37 crore was utilised on purchase of tools and equipments, furniture and fittings and additional manpower etc. and the balance funds amounting to ₹ 38.52 crore remained unutilised for two to six years due to the following reasons:

- As per IDP, the five year plan was made to utilise the amount for starting new trade after obtaining the affiliation of the course from National Council on Vocational Training (NCVT) to improve the employment outcome of graduates. For affiliation of new trade, a committee is nominated by NCVT to ensure the standards and uniformity of training in ITIs such as syllabi, tools and equipments, space, faculty etc. On satisfactory inspection, the affiliation is granted. Scrutiny of records revealed that the test checked ITIs had made a plan in IDP to start 47 new trades (*Appendix 2.6.3*) to augment 1444 skilled persons each year. As against this, only one ITI i.e. ITI, Pali started new trade as per plan in IDP while ITI, Jagadapur and Mahasamund started three trades against six trades planned by them. Remaining 13 ITIs had not even applied for affiliation of new trade with NCVT even after completion of two to six years since inception of the scheme. These ITIs could provide only 176 skilled workers (12 per cent).
- For upgradation of existing trade (which should be affiliated to NCVT), ITIs are required to procure tools and equipments. It was observed that 14 out of 16 test checked ITIs (*Appendix 2.6.4*) had made provision in IDP for upgradation of existing trade but only two ITIs³ had purchased tools and equipments as required under the syllabus for upgradation of existing trades. The remaining 12 ITIs had not procured complete set of tools and

³ Pali and Mahasamund

equipments even though funds were available. Thus the students were deprived of the facilities and funds remained idle.

- IDP was prepared for a period of five years on the basis of which loan was released by GOI. It was observed that within the five year period, the IDPs of five⁴ ITIs were revised due to non initiation of programmes of original IDP and three ITIs⁵ had planned to change the original IDPs. Thus, due to improper planning during the preparation of IDPs, the same had to be frequently revised/changed which adversely affected the implementation of the scheme.

On this being pointed out in audit, Principals of five ITIs⁶ stated (April-July 2013) that the new trades would be started after shifting to new building and Principals of eight⁷ ITIs stated that after affiliation with NCVT new trade will be started. For upgradation of existing trade, the Principals stated that the deficient tools and equipments would be purchased soon.

The reply confirms that non adherence to the five year plan of IDP, non-commencement of new trade and failure to upgrade the existing trade as per IDP led to non-achievement of the objectives of the scheme

The State Government should streamline the planning process to achieve the objective of the Scheme.

2.6.4 Shortage of instructors

As per Para 5 of the scheme guidelines, the administrative control of the staff of the ITI remains with the State Government and it will continue to pay their salaries and other emoluments. The State Government is required to ensure that the sanctioned strength of the instructors in the ITI is always filled up and in no case, the vacancies exceed 10 *per cent* of the sanctioned strength at any point of time. Further, all additional posts required by the ITIs are to be sanctioned and filled up on priority.

The position of the instructors in the test checked ITIs is shown in the table below:

⁴ Ambikapur, Bilaspur (W), Chirmiri, Jagdalpur and Pali

⁵ Arang, Hathbandh and Mahasamund

⁶ Arang, Chirimiri, Jagadalpur, Mahasamund and Sakti

⁷ Ambikapur, Bilaspur, Dhamtari, Kasdol, Pali, Parpodi, Raipur and Sarangarh

Table 2.6.2: Instructor position as on 31 March 2013.

Name of ITI	Sanctioned Strength	Regular	Contract	Guest	Total	Vacancy	Vacancy (per cent)
ITI, Raipur	39	30	9	-	39	0	0
ITI Mahasbund	24	12	6	2	20	4	17
ITI, Sarangarh	14	3	2	1	6	8	57
ITI, Kasdol	16	12	1	1	14	2	13
WITI, Koni, Bilaspur	7	5	Nil	Nil	5	2	29
ITI, Jagdalpur	14	5	2	3	10	4	29
ITI , Arang	9	4	-	-	4	5	56
ITI, Dhamtari	11	3	3	1	7	4	36
ITI, Sakti	7	5	1	Nil	6	1	14
ITI, Hathbandh	11	3	2	-	5	6	55
ITI, Chirmiri	17	5	3	2	10	7	41
ITI, Parpodi	9	6	1	Nil	7	2	22
ITI , Pali	11	3	3	1	7	4	36
WITI, Ambikapur	12	5	Nil	1	6	6	50
ITI, Mohala	10	1	Nil	2	3	7	70
ITI, Sanjari	10	Nil	1	Nil	1	9	90

From the above table it may be seen that ITI, Raipur had full strength of instructors whereas in other ITIs the percentage of vacancies of instructors ranged between 13 and 90. The excessive shortage of instructors in violation of the scheme guidelines hindered the upgradation of the ITIs and failed to achieve the intended objectives of the scheme.

The State Government may take appropriate measures to fill up vacancies urgently to facilitate effective implementation of the scheme and imparting quality education.

2.6.5 Monitoring of Scheme

Clause E of the scheme guidelines under annexure-iv provides to monitor implementation of the Scheme at the State level, the State Government is required to set up a State Steering Committee (SSC) with adequate representation from the Industries. The SSC was assisted in management, monitoring and evaluation of the Scheme by State Implementation Cell (SIC) at State level and Governing Council⁸ in each ITI. According to the guideline, at least one meeting of SSC should be held in two months. We observed various deficiencies in monitoring of the scheme as described below:

- We noticed that the SSC constituted for scheme “Centre of Excellence” formed by the State Government in August 2007 was nominated as SSC for this scheme also and first meeting of SSC was held in April 2011 and after that, two more meetings were held (May 2012 and April 2013).

⁸ Governing Council consist of a representative nominated by the IP as the Chairman, four other members from local industries nominated by the State Government, the principal of the ITI, is the ex-officio Member Secretary

Thus, only three meetings were conducted upto April 2013 against required 12 meetings (bi-monthly) as per the guideline. The IDP of 16 ITIs were not placed before SSC for approval and the same was forwarded to GOI by Department in anticipation of approval of SSC. In absence of regular meeting of SSC, the progress of the scheme could not be monitored and hence timely action could not be initiated for avoiding the delay in implementation of the scheme.

- For management, monitoring and evaluation of the scheme at the State level, a SIC was to be set up for a period of five years from 2007-08 to 2011-12. The SIC was responsible for implementation of the Scheme under the guidance of SSC. The office and administrative expenses including salaries and other remuneration of the staff of the SIC would be borne from the outlay of the Scheme. The SIC would be headed by the State Director dealing with ITIs and may consist of full time officers comprising of one Joint Director and two Deputy Director/Assistant Director. For the above purpose, GOI sanctioned ₹ 17 lakh (March 2010) for the financial year 2009-10.

We noticed that even after implementation of the scheme, the SIC was not constituted as envisaged in the scheme and the work of SIC was allotted to one of the Joint Director along with other regular work of DE&T. The non formation of SIC resulted in non utilization of GOI funds of ₹ 17 lakh and also poor monitoring of implementation of the scheme.

- Para 40 of rules and regulations of IMC provides that the meetings of the Governing Council should be held as frequently as is considered necessary by the Chairman but in any case not less than one meeting in every three months should be held. However, during the first one year of formation of the Society when the process of upgradation of the ITI is underway, the Governing Council is expected to meet once in every month.

We noticed that while ITI, Hathband, ITI (Women), Bilaspur and ITI, Dhamtari had conducted the required meeting regularly as per the guidelines, Seven ITIs⁹ had however organized less than 10 meeting and six¹⁰ ITIs had organized 10 to 12 meetings during the last five year.

It was observed that there was poor internal control system and inadequate monitoring mechanism to watch over the functioning of the ITIs. The misappropriation of funds in ITI Mohala discussed below could have been avoided had the Governing Council met regularly to monitor the implementation of schemes.

According to the guidelines of the scheme, the joint signature of the Secretary of the IMC and the Chairman was mandatory for withdrawal of funds from the bank.

During scrutiny of records of ITI, Mohala, it was observed that Vishal Iron & Steel Corporation was selected as Industry Partner (IP) for Mohala ITI and Managing Director of the company was nominated as the Chairman of the

⁹ Arang, Kasdol, Mahasamund, Mohala, Raipur, Sarangarh and Sanjari

¹⁰ Ambikapur, Chirmiri, Jagdalpur, Parpodi, Pali and Sakti

IMC. An interest free loan of ₹ 2.50 crore was released (September 2009) to IMC and credited to the bank account of the IMC maintained in State Bank of India, Industrial Estate, Bhilai (SBI, Bhilai).

It was noticed that the Secretary requested (December 2010) the Bank to disallow withdrawals from the Bank as the same was operated without the signature of the Secretary. Even though, it was observed that withdrawals amounting to ₹ 12.03 lakh were made from the bank account during the period from 31 December 2010 to 12 March 2012.

Further the Cash book, Bank Pass Books, Stock Registers, bills and vouchers were not available with the Secretary. The annual books of account was prepared upto 31 March 2010 only. Due to non-availability of the above records, the Secretary could not forward the Quarterly Progress Reports (QPR) to the DE&T, Raipur after December 2010.

Since no book of accounts, bills and vouchers were maintained in ITI, Mohala, we compiled the fund position from bank statements and the QPR (December 2010) and noticed that out of the total receipt of ₹ 2.54 crore in three bank accounts of IMC, ITI Mohala, ₹ 1.04 crore was shown as expenditure in the QPR, ₹ 1.13 crore was available in Fixed Deposit/ Saving bank accounts, while no information was available on the remaining amount of ₹ 36.70 lakh.

On this being pointed out, the Secretary stated (July 2013) that three Bank accounts were opened for IMC on the initiation of the Chairman. Further, it was stated that records related to the IMC such as Cash Book, Cheque Book, Pass Book, Stock registers, Annual accounts, etc were kept with the Chairman without his knowledge. It was also stated by the Secretary that as all the records were available with the Chairman, the information regarding the funds could be provided by the Chairman only.

The reply of the Secretary is indicative of the fact that the Chairman had been drawing the funds from the IMC accounts without the joint signature of the Secretary and the detailed records of the funds were not maintained by the IMC.

In this regard a departmental inquiry was initiated by a committee headed by the District Collector and accordingly the department had requested (September 2012) the Registrar of Firms and Society, Raipur to dissolve the IMC of ITI Mohala. It was also noticed that a First Information Report (FIR) was lodged against the Chairman of IMC Mohala for financial irregularities.

Thus, absence of regular meeting of SSC improper management and monitoring of the scheme and weak internal control mechanism led to above mentioned irregularity.

Department may develop policy for internal control and monitoring mechanism for effective implementation of scheme.

2.6.6 Key Performance Indicators

The Key Performance Indicators (KPIs) are the yearly targets for next five years, for improving the internal as well as external efficiency of the ITI. The KPIs includes percentage of applications received as compared to number of seats, enrolments as compared to number of seat, dropout as compared to number of enrolments, passed out students employed/self employed within one year of passout and average monthly income of the employed/self employed students. These parameters are used to evaluate the success of the scheme during and after the project period. The agreed KPIs signed by the IMC and the State Government are appended to the Memorandum of Agreement. We noticed that in 14 ITIs,¹¹ the status of KPIs for the years 2007-08 to 2012-13 were as follows:

- During this period, out of total 44,890 applications received, only 11,907 (27 *per cent*) enrolments were made. Though the ITIs were selected for upgradation, no plan was made to increase the enrolment of students.
- While percentage of the students passed out was more than 90 in three ITIs¹², the same was between 40 and 89 in the remaining 10 ITIs.
- None of the test checked ITIs maintained the basic database on employment and average monthly income of pass out students. In absence of this database, the Key Performance indicators as yearly targets for next five years for improving the internal as well as external efficiency of the ITIs could not be assessed.

2.6.7 Conclusion

The main objective of the scheme to augment the skilled work force through upgradation of existing trade and commencement of new trades in ITIs under PPP mode were not achieved. The infrastructure required for upgradation and commencement of the new trade were not developed and affiliation could not be obtained leading to poor performance of the scheme. Financial mismanagement such as blockage of funds, and improper maintenance of records were noticed. Institute development Plans were not adhered to by IMCs. The scheme failed to take off due to shortfalls in infrastructure and absence of regular faculties. Moreover, no steps were taken by the IMCs for revenue generation as envisaged in the scheme. Deficiencies in implementation of the schemes could not be identified and set right due to weak internal control, improper monitoring and absence of regular meeting by State Implementation Cell.

¹¹ Arang, Ambikapur (W), Bilaspur, Chirmiri, Dhamtari, Hathbandh, Jagdalpur and Raipur, Mohala, Parpodi, Pali, Sanjari, Sakti and Sarangarh

¹² Arang, Bilaspur and Dhamtari

SCHEDULE CASTE AND SCHEDULED TRIBE DEVELOPMENT DEPARTMENT

2.7 Working of Pre-Matric Tribal Hostels and Ashrams

2.7.1 Introduction

With an aim to bring the Schedule Caste and Scheduled Tribe (SC/ST) children to schools from remote areas and to continue their studies, State Government has formulated the Hostels and Ashrams Rules 2010. As per the rules, hostels and residential schools (Ashrams) were to be set up with provisions of minimum basic facilities like fresh drinking water, clean toilets and bathrooms, fortnightly health checkups, free accommodation with electricity, cots, mattress, blankets, mosquito net and utensils for cooking etc. and schooling facilities. The Department of Schedule Caste and Scheduled Tribe Development is responsible for implementation of the Rules, as well as for providing computer training and special coaching to SC and ST students of class 6th to 10th on difficult subjects at Hostels and Ashrams after school hours. The Commissioner, Scheduled Tribes and Scheduled Castes development (CTD), who implements the schemes, is assisted by the Director, Additional Directors and Deputy Commissioners at the State level, Assistant Commissioners, Tribal Development (ACTD) at the district level, Block Education Officers (BEO) at the block level and Superintendents at Hostels/ Ashrams. We reviewed the implementation of the scheme to see the adequacy of the basic infrastructure, proper security arrangements and other facilities at Hostels and Ashrams. There are 1254 Pre-Matric Tribal Hostels and 1153 Tribal Ashrams in the State, of which 371 Hostels and 254 Ashrams covering eight¹ districts (two districts from each division² out of 27 districts) were audited. The audit was conducted through test check of records of ACTDs related to Pre-Matric Tribal Hostels and Ashrams and field functionaries (Hostels and Ashrams) of the test checked districts..

2.7.2 Budget and Expenditure

During 2008-13, the Department allotted ₹ 274.47 crore for constructions of Hostels and Ashrams, ₹ 769.94 crore for providing basic facilities, ₹ seven crore for special coaching on difficult subjects and ₹ 1.21 crore for computer training at Hostels and Ashrams. Against the allotment, the Department had incurred expenditure of ₹ 271.29 crore on constructions of Hostels and Ashrams, ₹ 633.36 crore³ on providing basic facilities, ₹ 6.40 crore on special coaching on difficult subjects and ₹ 7.30 crore on computer training at Hostels and Ashrams.

¹ Baloda Bazar, Bilaspur, Dantewada, Kanker, Korba, Rajnandgaon, Sarguja and Surajpur

² Bastar, Bilaspur, Raipur and Sarguja

³ fresh drinking water, toilets and bathrooms, electricity, cots, mattress, blankets, mosquito net and utensils for cooking etc.

2.7.3 Audit findings

2.7.3.1 Non-availability of own buildings

It was noticed in the test-checked districts that 171 out of 625 test-checked Hostels and Ashrams were functioning in rented, other Government buildings, additional rooms of the schools, in community halls or in *panchayat* buildings. The status of building in test checked Hostels and Ashrams is detailed below:

Table 2.7.1: Table showing status of buildings in test checked Hostels and Ashrams

Name of the District	No of test checked Hostels & Ashrams	Absence of own building in test checked districts	Buildings sanctioned (2006-07 to 2012-13) and work in progress (As on Jan 2014)				Buildings not sanctioned despite running in rented or other Govt. Buildings.
			Total No. of building sanctioned	Total No. of buildings under construction	Total allotment for buildings under construction (in lakh)	Total Expenditure for buildings under construction (in lakh)	
1	2	3	4	5	6	7	8
Balodabazar	38	15	3	3	279.50	25.90	12
Bilaspur	84	29	28	1	30.27	25.65	27
Dantewada	93	11	18	8	428.79	266.95	10
Kanker	116	27	07	2	118.30	60.65	05
Korba	58	15	09	3	165.88	105.64	06
Sarguja	109	15	17	4	277.02	138.52	13
Surajpur	45	19	09	5	244.34	109.69	04
Rajnandgoan	82	40	28	28	1884.22	442.02	0
Total	625	171	119	54	3428.32	1175.02	77

From the above, it is evident that buildings for 77 Hostels and Ashrams were not sanctioned by the department and construction of buildings for 54 Hostels and Ashrams was in progress (January 2014). Due to lack of own buildings, the students of these Hostels and Ashrams were deprived of basic amenities like toilets, bathrooms, Over Head Tanks and security.

On this being pointed out in audit, ACTDs, Bilaspur, Kanker and Rajnandgaon replied (May-August 2013) that the requirement for buildings was sent to CTD and the construction of buildings are in progressive stage, the executive agencies were being pursued in meetings headed by the District Collector. ACTD Dantewada stated that 12 construction works were in progress and one was sanctioned but yet to be started. ACTD Korba and Surajpur stated that the matter regarding lack of own building was brought to the notice of Department and sanction is awaited.

Government should take immediate steps to sanction the construction of Hostels and Ashrams which are running in rented or other Government buildings and to take necessary steps to complete the construction of incomplete buildings to ensure availability of basic infrastructure to the students.

Photograph No.1



Photograph showing deteriorated rented building of Girls Hostel, at Kasdol.

Photograph No.2



Photograph showing open bath room of Girl's Hostel at Nipania.

Photograph No.3



Photographs showing good condition of Toilets at Girls Ashram, Kasdol.

Photograph No.4



Photograph showing Solar system at Boys Hostel at Borsi block-Kasdol.

During discussion (December 2013), Secretary agreed to the observation raised by the audit and stated that the Hostels are required to be established on the request of public representatives. He also stated that lack of own buildings of Hostels and Ashrams is also due to incomplete construction works which was carried out by the executive agencies.

2.7.3.2 Lack of basic facilities in Pre-Matric Tribal Hostels and Ashrams

As per the norms and conditions specified in the Hostels and Ashrams Rules 2010, the Department was required to provide free accommodation with electricity, drinking water, overhead tank and free medical checkups to the students of Hostels and Ashrams. The status of basic facilities (August 2013) in the test checked Hostels and Ashrams is detailed in the following table:

Table 2.7.2: Lack of basic facilities at Pre-metric Tribal Hostels and Ashrams

Name of the District	No of test checked Hostels & Ashrams		without toilets		Without bath rooms		Bathrooms and toilets without over head tanks		No Electricity or Solar lights		No Solar lights during power failure or low voltage		No medical check Ups	
1	2		3		4		5		6		7		8	
	A	H	A	H	A	H	A	H	A	H	A	H	A	H
Balodabazar	5	33	0	5	1	8	2	16	0	0	2	18	1	26
Bilaspur	24	60	2	9	4	14	8	28	0	0	9	30	12	44
Dantewada	62	31	7	3	11	5	27	13	0	0	33	24	7	0
Kanker	53	63	9	5	15	5	18	14	0	0	39	35	19	28
Korba	25	33	3	7	9	10	11	22	0	0	8	17	1	5
Sarguja	46	63	6	9	12	17	20	29	0	0	10	39	30	45
Surajpur	14	31	3	9	7	16	11	24	5	3	6	23	5	11
Rajnandgoan	25	57	1	16	5	28	15	34	0	0	20	54	8	30
Total	254	371	31	63	64	103	112	180	5	3	127	240	83	189
<i>Per cent of hostel</i>			12	17	25	28	44	49	02	01	50	65	33	51
Affected students ⁴ every day			1487	2955	3220	4374	5914	7781	249	115	7324	11182	4395	8513

(Source: Data provided by the department and compiled by audit)

(A=Ashram, H=Hostel)

As is seen from the above table that:

- The percentage of Ashrams and Hostels without toilets was 12 and 17 respectively; As reported by the Superintendents of Hostels and Ashrams, the students of these Hostels and Ashrams were dependent on open fields for toilets.
- Twenty five *per cent* of Ashrams and 28 *per cent* of Hostels were without bathroom. As reported by the Superintendents of Hostels and Ashrams, the students of these Hostels and Ashrams were dependent on nearby ponds or forced to bath in open places.
- Forty four *per cent* of Ashrams and 49 *per cent* of Hostels were without overhead tank. We observed that due to non availability of overhead tank, the students of these Hostels and Ashrams had to go into open fields nearer to the ponds for toilets.
- Two *per cent* of Ashrams and one *per cent* of Hostels had no electricity or solar lights
- In 50 *per cent* of the hostels and 65 *per cent* of the Ashrams, there was no alternative arrangement of light. The Tribal Hostels and Ashrams are located mostly in the interior and forest areas and power fluctuations are very common in these areas.

⁴ Total strength of test checked 625 Hostels and Ashrams is 34,159 students and actual occupancy is 33,244 students. Affected student percentage derived from actual occupancy of Hostels and Ashrams

On this being pointed out, Assistant Commissioners, Tribal Development (ACTDs) stated (May-August 2013) that non-availability of toilets and bathrooms, Over head Tank in many Hostels and Ashrams was due to functioning of these Hostels and Ashrams in rented/other Government buildings and also stated that temporary arrangements were being made to sort out the problems. Regarding alternative power it was stated that instructions were issued to the Hostels and Ashrams Superintendents to utilise the emergency light/lantern in case of non-availability of power failure as an alternative facility.

The fact remains that the basic needs of students of Hostels and Ashrams can not be denied on the ground of their running in rented/other Government buildings. The department should have made alternative arrangements for providing the minimum basic facilities until they are shifted to their own buildings. The reply furnished by ACTD, Rajnandgaon regarding utilisation of emergency light/lantern is not acceptable as no budget provision was made available to the Hostel Superintendents for alternative arrangement.

During discussion (December 2013), Secretary agreed to the observation raised by the audit and stated that the lack of basic facilities like toilets, bathrooms and Over Head Tanks was due to functioning of the Hostels and Ashrams in Private and other Government buildings. After construction of own building, these Hostels and Ashrams will be shifted to the own buildings and the problem will be solved.

2.7.3.3 Health check-up at Hostels and Ashrams

Under the Scheme of *Swasth Tan Aur Swasth Mann*, a fortnightly health check up of all the students of Hostels and Ashrams was to be done through a doctor of any District Hospital/Community Health Center/Primary Health Center. However, where the Hostels and the Ashrams have no such facility, the check up has to be done through any private practitioners.

Scrutiny of records revealed that fortnightly medical checkups were done in 353 (out of 625) Hostels and Ashrams either through private doctors or from nearest PHCs. The students of remaining 272 Hostels and Ashrams were not provided the benefit of fortnightly health check during 2008-13.

However as an exception, as evident from **Table 2.7.2**, in Dantewada district however despite being an interior as well as Naxal affected area, the health checkups in Hostels were undertaken at regular intervals.

On this being pointed out in audit, the ACTDs, Baloda Bazar, Dantewada and Surajpur stated (May-July 2013) that the letter would be issued to Health Department for regular check up of students of the Hostels and Ashrams. ACTD, Rajnandgaon stated that selection of private doctors for providing medical checkups to hostellers is under process. ACTDs, Bilaspur, Kanker and Korba stated that the medical check up was being carried out in Hostels and Ashrams through private doctors.

The reply of ACTD Baloda Bazar, Dantewada, Rajnandgaon and Surajpur confirms that medical check up was not being carried out. Though ACTDs

stated that medical check up was provided in Hostels and Ashrams, the documentary evidence in respect of Bilaspur (56), Kanker (47) and Korba (06) Hostels and Ashrams were not produced to Audit.

During discussion (December 2013), Secretary, agreed to the observation raised by audit and stated that due to non availability of doctors in rural areas this situation might have occurred. However, this will be looked into and sorted out in future.

2.7.3.4 Computer Training Scheme

The computer training scheme was introduced (2006-07) with the objective to update the hostel students in frequently changing computer environment and make them familiar with computer knowledge. Under the scheme, three months computer practical training is to be imparted to the students of class 6th and above in every Hostels and Ashrams.

Scrutiny of records of 625 test checked Hostels and Ashrams revealed that computer training was not imparted to the students of any of the test checked Hostels and Ashrams during 2011-12 and 2012-13.

On this being pointed out, ACTDs, Bilaspur, Dantewada and Kanker stated (May-July 2013) that after receiving direction from the Department, proposal would be sent. ACTD, Korba and Surajpur stated that for imparting the computer training to hostellers, a proposal was sent (May-June 2013) to the Commissioner, Tribal Development. ACTD Sarguja did not furnish any specific reply.

The fact remains that the students residing in Hostels and Ashrams have been deprived of computer training.

During discussion (December 2013), Secretary agreed to the observation raised by the audit and stated that the main aim of this scheme is to make the students aware of computer. Due to some technical problems the scheme could not be implemented during 2011-13, the efforts will be made to implement the same from 2014-15.

2.7.3.5 Special Coaching Scheme on difficult subjects

With an aim to improve the education standards of the students of Hostels and Ashrams, the Special Coaching Scheme on difficult subjects was introduced (2005-2006). Under the Scheme, all students of Hostels and Ashrams from class 6th to 10th were to be imparted special coaching after school hours and is limited to students of Hostels and Ashrams only.

Scrutiny of records of test checked Hostels and Ashrams revealed that expenditure amounting ₹ 223.09 lakh was incurred for special coaching in test checked districts during 2008-09 to 2012-13. It was noticed that special coaching was given to the students of classes 8th and 10th in 148 out of 625 Hostels and Ashrams. However, no coaching was given to the students of classes 6th 7th and 9th as per the scheme in the above 148 Hostels and Ashrams. In remaining 477 Hostels and Ashrams, no special coaching was given to any student.

On this being pointed out in audit, ACTDs, Baloda Bazar, Korba and Rajnandgoan replied (May-July 2013) that the coaching on difficult subjects were given to every candidate from November to February every year for appearing in Board Examination. ACTD, Kanker, stated that the training was being imparted and ACTD, Surajpur, stated that the training would be imparted from 2013-14. ACTD, Sarguja did not furnish any specific reply.

The replies confirms that the special coaching was restricted to Students of classes of 8th and 10th only whereas the special coaching was to be given to every student of classes 6th to 10th of the Hostels and Ashrams.

During discussion (December 2013), Secretary agreed to the observation raised by the audit and stated that due to non availability of teaching staff it could be implemented only for a limited number of students and efforts will be made to ensure the same.

The students of Hostels and Ashrams should be provided computer training and special coaching for their difficult subjects throughout the year.

2.7.3.6 Performance of students in Hostels and Ashrams

The students were selected in Hostels and Ashrams every year on the basis of their performance of previous academic record. It was noticed that most of the Hostels and Ashrams had full occupancy against their sanctioned capacity. During test check of 625 Hostels and Ashrams, it was noticed that in 498 Hostels and Ashrams, there were no dropouts and in the remaining 227 Hostels and Ashrams the dropouts ranged from one to 12 students in a year. The reasons furnished by the Superintendents regarding dropouts were homesickness, health problem, domestic reasons and transfer/changing of schools etc.

It was further observed that out of 254 test checked Ashrams, 136 Ashrams were running with full strength of teaching staff and 35 Ashrams had no buildings of their own, hence the students of these Ashrams were studying in nearby schools. In the remaining 83 Ashrams, the position of vacancy of teaching staffs was as detailed below:

Table 2.7.3: Details of vacancy of teaching staff in 83 Ashrams

Ashrams having sanctioned strength of teaching staff →	02	03	04	06	Total
Number of Ashrams	45	04	16	18	83
Total SS as per norms	90	12	64	108	274
Men-in-Position	15	7	32	63	117
Ashrams with no teacher and run by superintendent only	30	0	03	01	34

Despite vacancies in these Ashrams, the percentage of students passing out ranged between 55 and 100 *per cent*.

In respect of Hostels, teaching staffs were not sanctioned and were run by the Superintendents. There were no vacancies of Superintendents in any of the Hostel.

2.7.3.7 Mess facilities at Hostels and Ashrams

As per rule 16 of the Hostels and Ashram Rules 2010, the students of the Pre-matric hostels and Ashrams would be given stipend for 10 months in an year. The stipend of the students was credited to the bank account of the Hostel Superintendents in advance on the basis of the seating capacity of the hostel/ashrams. The Superintendents incur the expenditure on behalf the students for providing mess facility at Hostels and Ashrams.

Test check of the selected Hostels and Ashrams revealed that purchase vouchers, cash books, etc. in support of purchase of different food stuffs and vegetables as per menu prescribed by the department were purchased for providing food to the hostellers. However no date-wise records regarding daily compliance of the menu prescribed by the department were found maintained in any of the test checked Hostels and Ashrams. In the absence of these records, the food stuffs and vegetables purchased and the actual utilisation of stipend money for the hostellers could not be ascertained.

On this being pointed out ACTDs of the test checked districts reported that, instructions on maintenance of daily utilisation of food stuff register will be issued to all the Hostels and Ashrams.

2.7.3.8 Security arrangements at Girls Hostels and Ashrams

As per the instructions of Government (October 2009), unauthorised entrance in Ashrams and Hostels was strictly prohibited and security of the hostellers should be ensured. The Government issued instructions (January 2013) for deployment of Women Police guards at all girls Hostels and Ashrams.

Scrutiny of records of test checked 224 girls Hostels and Ashrams revealed that 51⁵ Girls Hostels and Ashrams were guarded by women police guards and the remaining Girls Hostels and Ashrams were guarded by Group-D employees or superintendents etc during night time (August 2013).

Further scrutiny of records of 625 test checked Hostels and Ashrams also revealed that while 188 Hostels and Ashrams were not maintaining the visitor's register, 40 Hostels and Ashrams although maintained the visitors registers, the same were not maintained in proper manner as the particulars like identity of the person visited, purpose of visit, arrival and departure time and the relationship with the hosteller etc. were not entered in the register. Thus, due to non-maintenance of visitor's register, the security threat to the hostellers cannot be ruled out.

On this being pointed out in audit, ACTDs, Baloda Bazar, Dantewada, Korba, Rajnandgaon and Surajpur replied (May-July 2013) that visitor's registers are maintained in all Hostels and Ashrams and instructions will be issued for proper and regular maintenance of the visitors. ACTD Kanker replied that the visitor's register is being maintained in Hostels and Ashrams.

The reply is not acceptable because the registers which were maintained were found incomplete.

⁵ Dantewada (25) from July 2013 and in Korba (8), in Bilaspur (7) and in Sarguja (11)

During discussion (December 2013), CTD agreed to take necessary steps for arrangement of security of Girls Hostels and Ashrams.

Adequate security arrangements at girls Hostels and proper accountal of stipend money should be ensured.

2.7.4 Conclusion

In absence of own buildings, Hostels and Ashrams were running in private and rented building without having basis facilities like bath room, toilet, over head tanks, boundary wall, electricity, and alternative power. In absence of basic facilities the hostellers had to depend on open fields for toilets and had to bath in open places. Fortnightly health checkups could not be provided to 39 *per cent* students of the test checked Hostels and Ashrams. Computer training was not imparted to any of the students of test checked Hostels and Ashrams during last two years. Special coaching on difficult subjects was not imparted to all hostellers from class 6th to 10th, except students of class 8th and 10th. Food stuff register in support of proper utilisation of stipend money was not maintained in any of the hostels and ashrams. Security arrangement for hostellers were not made and women police guards for girls hostels were not deployed. The maintenance of records like visitors register, complaints register etc. was very poor.

2.8 Non-disbursement of Bandi compensation to the family members of victims

2.8.1 Introduction

Rule 36A of the Madhya Pradesh Jail Manual (Manual), as adopted by Government of Chhattisgarh, stipulates that 50 *per cent* of the wages earned in a month by the convicted prisoner will be deposited and kept in a separate general fund for disbursement to the victims or dependent family members of the victims affected by such offence caused by the convicted prisoners. Further, Rule 647(A) and (B) of Manual stipulates that a general fund will be created in each district to deposit 50 *per cent* of wages earned by all convicted prisoners every month. The fund will be deposited in the Personal Deposit Account (PD Account) opened jointly in the name of District Magistrate and Superintendent of Jail concerned will be administered by a committee consisting of District Magistrate (Chairman), Superintendent of Police (Member) and Superintendent of Jail (Member-Secretary).

Scrutiny of records (May 2013) pertaining to “Bandi Compensation¹” of all the five² Central Jails in Chhattisgarh for the period 2008-09 to 2012-13 revealed accumulation of Bandi Compensation in PD Account, non-holding of quarterly meeting of the Committee as per norms, lack of co-ordination between Police and Jail authorities for identification of victims, discrepancies in management of fund and its accounting as discussed in subsequent paragraphs.

As reported by the department, Central Jails transfer compensation to District and Sub Jails of the area where crime took place. Superintendents of Jails, through Superintendent of Police, sends letters to Police stations where the case was registered for identification of victims or dependent family members of the victims. After identification, the compensation is either distributed through the Police Station where the case was registered or the compensation is directly disbursed to the identified victims or their dependent family members by District and Sub Jails concerned.

2.8.2 Non-identification of victims resulted in accumulation of fund

Identification of victims or dependent family members of the victims is necessary for payment of compensation. As per procedure followed the identification of the victims or dependent family members of the victims are made by the concerned Police Stations where the event of crime took place.

¹ 50 *per cent* of wages earned by convicted prisoners is Bandi Compensation

² Ambikapur, Bilaspur, Durg, Jagdalpur, and Raipur

After identification of victims, the compensation is released to victims or dependent family members of the victims through concerned Jails.

Scrutiny of records of Central Jail at Ambikapur, Bilaspur, Durg, Jagdalpur and Raipur revealed that Bandi compensation amounting to ₹ 4.64 crore (as of 31 March 2013) were lying undisbursed to the victims and kept in the PD Account as detailed in the following table:

Table 2.8.1: Accumulation in PD Accounts during 2008-09 to 2012-13

(₹ in lakh)

Name of Central Jail	Opening Balance as on 1 April 2008	Deposit during 2008-09 to 2012-13	Withdrawal during 2008-09 to 2012-13	Closing Balance as on 31 March 2013
Ambikapur	73.45	113.33	17.46	169.32
Bilaspur	85.39	172.96	162.80	95.55
Durg	5.43	55.40	21.11	39.72
Jagdalpur	44.54	48.66	55.34	37.86
Raipur	92.74	131.93	103.56	121.11
Total	301.55	522.28	360.27	463.56

(Source: Data provided by department)

It was noticed that 5749 compensation payment cases³ in five Central Jails were pending due to non-identification victims as on 31 March 2013.

It was also observed that compensation amounting to ₹ 2.98 lakh⁴ in respect of 135 identified victims of the test checked Central Jails were not disbursed due to refusal, death, migration, wrong address etc. of the victims and in the absence of clear cut provision in the Jail Manual for deposit of the undisbursed amount into Government account, the same were kept in the PD Account in the Jails.

Apart from the above, it was also observed from the records of Raipur Central Jail that fund amounting to ₹ 92.74 lakh remained undisbursed prior to 2008-09 and no yearwise list of victims was available in the Jail.

Government stated (September 2013) that identification work of the victims was done by the concerned police stations. After the event took place, the victims change their residence which makes it difficult for the police department to trace out the victims. Until and unless the identification report of the victims reached the concerned Jail Superintendent, the disbursement of the compensation cannot be made. It was also stated that for timely identification of the victims, periodical correspondence with the senior police officers are being made. However, letter has been sent to the concerned police stations through Superintendents of Police to collect the information of the

³ Ambikapur- 2964, Bilaspur -896, Durg -557, Jagdalpur-219 and Raipur-1113

⁴

Refusal		Wrong address		Migration		Death of victim		Other	
No.	₹	No.	₹	No.	₹	No.	₹	No.	₹
9	48876	23	65916	19	28756	15	32430	69	122096

victims so that compensation amount could be disbursed. During discussion (September 2013), Principal Secretary stated that database of victims will be maintained to avoid delay in disbursement in future.

In view of the welfare objective of the fund, there is a need for co-ordination and synergy between the Jail and Police authorities.

In case of refusal and death of victims, the accumulated fund from Personal Deposit Account should be deposited into Government account. The Department should take steps to expedite identification of the victims so that accumulated fund could be disbursed to the eligible victims at the earliest. Detailed particulars of victims with contact number should be maintained and regularly updated by the Jail authorities in order to achieve the welfare objectives of the fund.

2.8.3 Quarterly meetings not held as per norms

Rule 647 (A) 2 of Jail Manual provides for holding of quarterly meeting for deciding the distribution of compensation. Further, Jail headquarters issued instructions (September 2006) to all District Magistrates and Superintendents of Police to hold quarterly meetings of the Committee for payment of compensation to the victims. It was observed that quarterly meeting for disbursement of compensation to the victims were not held as per norms as detailed in table below:

Table 2.8.2: Status of quarterly meetings

Name of the Jail	Quarterly meetings to be held in last five year as per norms	Actual meetings held	Shortfall in per cent
Ambikapur	20	0	100
Bilaspur	20	1	95
Durg	20	4	80
Jagdalpur	20	3	85
Raipur	20	4	80

(Source: Data provided by department)

As may be seen from the table, against 100 meetings due, only 12 meetings were held during the period 2008-09 to 2012-13 in the test checked Central Jails and the shortfall in quarterly meetings ranged between 100 and 80 per cent. No quarterly meeting was held in Central Jail, Ambikapur during the last five years.

On this being pointed out in audit, Government stated (September 2013) that a committee consisting of the Collector and Superintendent of Police of the concerned district as the Chairman and member are empowered for the disbursement of the fund of Bandi compensation. Being District Magistrate and Superintendent of Police they were busy in other important administrative works, hence after identification of the victims with the due consent of the Collector and SP the process of disbursement were made. It was also stated that instructions have been issued to all Jail Superintendents through video conferencing and by issuing instructions to speed up the process through

personal contact with the concerned district collectors. During discussion (September 2013), Principal Secretary while agreeing to the audit observation assured that meeting of the Police and Jail authorities will be conducted to sort out the issue.

The reply confirms that quarterly meeting were not held as laid down in Jail Manual. Had the meeting of the Committee been held regularly, the identification of the victims could have been monitored and the compensation could have been disbursed to the victims or family members of the victims in time.

Quarterly meetings of the Committee to monitor the progress of distribution of compensation amount should be conducted regularly and proper coordination with the police authorities may also be ensured.

2.8.4 Unpaid balances of ₹ 82.92 lakh kept in PD accounts of District and Sub Jails

Scrutiny of records of the test checked Central Jails revealed that out of the withdrawn amount of ₹ 3.60 crore made from the PD accounts of these Central Jails as mentioned in the para 2.8.2, compensation amounting ₹ 112.76 lakh were transferred to the district and sub Jails under these Central Jails during 2008-09 to 2012-13 for disbursement of the compensation to the victims. However, it was noticed that out of this, ₹ 29.84 lakh were disbursed to the victims and undisbursed amount of ₹ 82.92 lakh was kept in the PD accounts of District and Sub Jails till the date of audit as detailed in **Appendix 2.8.1**. Non-disbursement of the balance amount was mainly due to non-identification of the victims and non conducting of quarterly meeting of the Committee as discussed in the previous paragraphs.

On this being pointed out in audit, Government stated (September 2013) that letters have been issued to the concerned police stations through Superintendents of Police for identification of the victims. The compensation amount will be paid as and when the identification of victims is completed.

2.8.5 Fund amounting to ₹ 19.43 lakh kept outside PD Account

Further scrutiny of records revealed that an amount of ₹ 91.11 lakh was found kept in Current account/Cash as on 31 March 2013 in the test checked Central Jails. The above amount included undisbursed compensation amounting ₹ 19.43 lakh withdrawn from PD Account. Since the amount could not be disbursed to the victims, the same should have been deposited in the PD account.

On this being pointed out in audit, Government stated (September 2013) that balances lying unpaid were part of Prisoners wages and the compensations refused by victims. During discussion (September, 2013), Principal Secretary stated that the balance lying in the PD Account in other banks would be reviewed.

The reply confirms audit contention that undisbursed portion of Bandi Compensation amounting to ₹ 19.43 lakh was irregularly retained and kept outside the PD account by the Central Jails.

2.8.6 Non-reconciliation of account

The amount withdrawn from PD Account is kept in current account and payment of compensation is made to the victims by cheques. Proper accounting procedure in terms of reconciliation of accounts is important so that department had actual depiction of compensation disbursed. Scrutiny of records of the test checked Central Jails revealed that amount returned by the victims was not credited back into PD Account. It was noticed from the bank statement and cheque issue register of Central Jail, Jagdalpur that out of 400 cheques issued between November 2010 and November 2011 in favour of the victims, 165 cheques⁵ were not presented to the bank for clearance within the validity period of cheques. In Central Jail, Raipur one cheque⁶ was returned (March 2009) by the Superintendent of Police, Raipur, with the request to forward the cheque directly to the concerned Police Stations for smooth disbursement to the victims. Similarly 20 cheques⁷ and 21 cheques⁸ in Central Jail, Raipur and Durg respectively were returned due to refusal by victims, wrong address, migration etc. These amounts were not credited back to PD account. This showed that Central Jails had no system of reconciliation of records of disbursement of compensation with bank statement.

On this being pointed out in audit, Government stated (September 2013) that instructions have been issued to all the Jail Superintendents to deposit back the undisbursed amount into PD account and to complete the reconciliation work with the bank.

The Department should periodically reconcile the accounts to have actual depiction of the compensation distributed.

2.8.7 Conclusion

The Jail Department is responsible for creation of a general fund to be kept in Personal Deposit (PD) Account in each district to deposit 50 *per cent* of wages earned by convicted prisoners for disbursement to the victims or dependent family members of the victims. We noticed that fund amounting to ₹ 4.64 crore had accumulated in the PD account mainly due to non-identification of victims, refusal to accept the compensation by the victims, death, migration and wrong address of the victims resulting in non achievement of the very objective of fund to provide compensation to the victims. Instances of non-reconciliation of account and parking of funds outside the PD Account were also noticed. Further, non-holding of quarterly meeting of the Committee resulted in the failure of the department to monitor distribution of compensation to the victims or dependent family members of the victims.

⁵ aggregating to ₹ 5.12 lakh

⁶ amounting to ₹ 1.07 lakh

⁷ aggregating ₹ 1.23 lakh

⁸ aggregating ₹ 0.47 lakh

TOURISM DEPARTMENT

2.9 Setting up of Tourism Motels

2.9.1 Introduction

The Chhattisgarh Tourism Board (CTB) was set up (January 2002) as the nodal agency for execution of Tourism policy (January 2002) of the State with the aim to make Chhattisgarh an attractive tourist destination. The main objectives as envisaged in the Tourism Policy are (i) infrastructural and institutional development, (ii) providing of tourism products and (iii) marketing development and extension of basic facilities on a wide scale and creation of suitable environment for private investment. As part of infrastructural development for tourism, CTB was required to provide world class tourist facilities, amenities and landscaping of areas around important monuments in a phased manner. Accordingly, CTB had undertaken construction of 18 motels¹ in 14 districts in the year 2005. Audit of the CTB was conducted during July to September 2012 with the aim to evaluate the construction and operation of motels.

The CTB did not maintain any record relating to tourist inflow in the State and provided two years data Generated by Data Mission Consultant Private limited, New Delhi, as detailed below:

Table 2.9.1: Number of tourist visited in Chhattisgarh in 2011 and 2012.

Year	Number of tourist		
	Domestic	Foreign	Total
2011	14320503	3973	14324476
2012	15036530	4172	15040702
Total	29357033	8145	29365178

(Source: As provided by CTB)

2.9.2 Audit findings

Scrutiny of records of the CTB revealed inadequate planning led to delay in completion of motels, extra cost and avoidable expenditure, lack of comprehensive planning for utilisation of motels, delay in handing over of the motels and non-recovery of lease amount as discussed in the subsequent paragraphs.

2.9.2.1 Inadequate planning

Administrative approval (AA) of ₹ 14.24 crore for construction of 18 motels was accorded by the Tourism Minister cum President of CTB (January 2005) and tenders for construction of motels were invited in March 2005 by CTB. Work orders were issued to the contractors between September 2005 and October 2006 for completion within 10 months including rainy season.

¹ 1. Bhatagaon (Dhamtari), 2. Chadirama & Sontarai (Sarguja), 3.Chirguda (Koria), 4.Haram (Dantewada), 5.Konkora (Korba), 6.Kondatarai (Raigarh), 7.Kulipoda (Jangir Champa), 8.Khapri (Durga), 9.Kampa & Sirpur (Mahasamund), 10.Kendri and Rajim (Raipur), 11.Kondagaon & Tirathgarh (Baastr), 12.Nathianawagaon (kanker), 13.Tumdibod (Rajnandgaon), 14.Sargaon (Bilaspur)

The deficiencies in planning noticed in audit (August 2012) are detailed below:

- The works were awarded without finalising the drawing and design. The drawing and designs were revised after award of work considering the technical requirement of site conditions such as change in plinth level, staircase, roof design etc. Besides this, the scope of work was also changed as per instructions issued by the higher authorities of the CTB. As a result 16² out of 18 motels were completed (November 2013) with a delay ranging from 17 to 80 months and expenditure of ₹ 25.07 crore (July 2013) was incurred on these 16 completed motels out of total expenditure of ₹ 25.70 crore (as detailed in *Appendix 2.9.1*).
- Due to the above changes, cost of the work was revised (July 2008) from ₹ 14.24 crore to ₹ 28.96³ crore.
- The post tender changes in drawing and design resulted delay in completion of work by the contractors, for which extension of time was granted and payment of ₹ 1.41 crore towards price escalation was made to the contractors (as detailed in *Appendix 2.9.2*) even though no such clause was provided in the contract.
- Two⁴ motels remain incomplete even after lapse of eight years leading to unfruitful expenditure of ₹ 62.84⁵ lakh.

Thus, improper assessment of the requirement in planning stage and subsequent changes in drawing and design at post tender stage not only led to delay in completion of motels and but also resulted in extra cost of ₹ 10.14 crore⁶ besides avoidable escalation payment of ₹ 1.41 crore to the contractors.

On this being pointed out in audit, the Government stated (January 2014) that some additions and alternations for the improvement and betterment of the on going constructions of Motels were done. These changes took place with a view to make the motels suitable and useful for the tourists. Regarding payment of price escalation, it was stated (January 2014) that price escalation was included at the last stage in the revised estimate due to increase in the cost of construction materials viz. cement, steel, POL, labour etc. and as per PWD Manual, the sanction of revised estimates was given by the Board of Directors (CTB). Further, it was also stated that payment of price escalation was genuine payment to the contractors and it was not in the category of excess payment or undue aid to the contractors though the escalation clause was not there in the agreement.

² Except Sontarai and Tirathgarh

³ Bhatagaon - ₹ 1.11 crore, Chadirama - ₹ 1.48 crore, Chirguda - ₹ 1.50 crore, Haram - ₹ 1.74 crore, Kampa - ₹ 1.67 crore, Kendri - ₹ 1.28 crore, Konkona - ₹ 1.48 crore, Kondatarai - ₹ 1.94 crore, Kulipoda - ₹ 1.71 crore, Khapri - ₹ 1.74 crore, Kondagaon - ₹ 1.84 crore, Nathianawagaon - ₹ 1.24 crore, Rajim - ₹ 1.94 crore, Sargaon - ₹ 1.28 crore, Sontarai - ₹ 55.70 lakh, Sirpur - ₹ 3.80 crore, Tumdibod - ₹ 1.62 crore, Tirathgarh - ₹ 1.03 crore

⁴ Sontarai (Sarguja)-no reasons for delay was furnished by the CTB and Tirathgarh (Bastar)- delayed due to naxal problem

⁵ Sontarai ₹ 28.50 lakh, Tirathgarh ₹ 34.34 lakh

⁶ Extra cost - Amount Paid (₹ 25.07) - tender cost (₹ 14.93) = ₹ 10.14 crore

The reply confirms that improper assessment of the requirements at the planning stage necessitated frequent changes in the scope of work at post tender stage and this led to delay in completion, extra cost and avoidable expenditure. Moreover, the achievement of objective of the CTB to attract the tourists through providing better infrastructure facilities could not be ensured.

The Chhattisgarh Tourism Board should take steps to expedite the completion of remaining two motels after removing the impediments.

2.9.2.2 Delay in tendering process for operation of motel under management contract

Scrutiny of records revealed that though CTB had decided to construct the motels in January 2005, the decision to run the motels through private operator was taken in July 2008 i.e. after three years and six months. Even after this decision, the tenders for operation of motels under management contract of 15⁷ out of 16 completed motels were invited between February 2010 and June 2013 with delay ranging from two to 36 months.

In this connection it may be mentioned that out of 16 completed motels, construction of three motels⁸ were completed prior to the decision of July 2008 and 13 were completed between August 2008 and November 2013.

Due to delay in invitation of tenders for operation of motels through private operators, the completed motels remained idle for three to 33 months besides loss of revenue⁹ amounting to ₹ 84.15 lakh (*Appendix 2.9.3*).

In reply, CTB stated (August 2013) that after construction of motels, the construction of approach road and permanent electricity connection from Chhattisgarh State Electricity Board (CSEB) was taken up stage-wise as per availability of budget with limited staff. Further, Government stated (January 2014) that tenders for management contract was published for the first time on 25 February 2010 in National and State level newspaper and after that tenders were also invited for five more times but lack of participants and ineligible tenderers caused delay in operation of motels through management contract and utmost efforts have been taken to handover the units under management contract, but has been unsuccessful. However, CTB would try its best again to give the motel on management contract for operation in near future.

The reply confirms lack of planning for immediate operationalisation of these motels after completion.

2.9.2.3 Delay in handing over of motels to the selected firms

The agreement for management and operation of the motels for a period of five years were executed between March 2011 and June 2012.

During scrutiny of records (August 2012), it was found that CTB invited tenders between February 2010 and December 2011 for management and operation of the motels for a period of five years which was accepted between

⁷ As motel Sirpur is completed in November 2013 only.

⁸ Konkona (April 2008), Kulipoda (April 2008) and Kampa (May 2008)

⁹ Loss of revenue calculated on the basis of difference of days between the date of completion of contractors and the date of NIT for lease after allowing three month grace period for completing tender process.

February 2011 and December 2011 and agreements were executed between March 2011 and June 2012 for 14 completed motels. However, three¹⁰ out of 14 motels were handed over to the operators for operation within a month from the date of acceptance of tender and there was delay of three to 12 months in handing over of the remaining 11 motels¹¹ to the operators. The reason for delay in handing over these motels was not found on records. Since the tenders were called for the motels which were completed in all respects and the tenderers had offered their rates after inspection of the motels, the delay in handing over of these motels to the selected agencies resulted in idling of these motels besides loss of revenue¹².

On this being pointed out, Government stated (January 2014) that the contracts were for a period of five years, can also be seen that some properties were not handed over on management contract immediately after the process of the expression of interest. However, CTB had instead, tried its best to handover the properties to the selected private operators, immediately after the EOI process was over. This is not actually loss of revenue but it is rather a gestation period for handing over the properties to the private operators to run the properties through management contract.

The reply confirms that there was delay on the part of the CTB to handover the motels to operators. Further, the contention of the Government with regard to the delay being treated as gestation period is not justifiable, because the acceptance by the private operators, in itself, shows their readiness for taking over the management of the respective properties. Hence delay of three to 12 months in handing over cannot be accepted as gestation period especially as delay in handing over also impacted the revenue of the CTB.

2.9.2.4 Non recovery of lease amount of ₹ 41.97 lakh in timely manner

Clause 6 of the lease agreement stipulates that the firms are required to deposit the monthly lease amount on quarterly basis in advance within seven days of the signing of the contract. In case of failure to pay the lease amount in advance, the firms shall be liable to pay interest at the rate of 18 *per cent* per annum on such dues.

During scrutiny of records (August 2012 and July 2013), it was observed that the lease amount of two motels viz. Rajim (Raipur) and Tumdibod (Rajnandgaon) was being received in a timely manner. The lease amount was not received for a period of two years in case of motel Kulipoda (Janjgir-Champa) and the lease amount in case of motel Sargaon, Chadirama and Bhatagaon was pending for more than one year. The lease amount was not recovered from the remaining seven¹³ motels for a period ranging from three to 11 months as detailed in *Appendix 2.9.5*. Even though the CTB had made number of correspondences but the complete recovery from all the motels could not be effected.

Thus, non-recovery of dues in timely manner as per the provision of the lease agreement led to non-realisation of revenue of ₹ 41.97 lakh.

¹⁰ Kulipoda, Tumdiboard and Kondagaon

¹¹ Bhatagaon and Nathia nawagaon, Chadirama, Chirkuda, Khapri, Kampa, Kendri, Kodatarai, Konkona, Rajim, Saragaon

¹² Loss of revenue ₹ 19.55 lakh as detailed in *Appendix 2.9.4*

¹³ Chirguda, Khapri, Kampa, Kendri, Kondatarai, kondagaon and Nathianawagaon

On this being pointed out in audit, the CTB stated (August 2013) that operation of motels through management contract is first of its nature in Chhattisgarh and intimated that private operators took time to adjust with the new method to run the motels. It was also stated that the CTB had a security deposit from the motel operators. Hence there would not be any loss to the CTB. Further, correspondence was also being made with the operators for depositing the lease amount. CTB subsequently intimated (January 2014) that ₹ 23 lakh was recovered from the operators but details of recovery were not furnished to audit.

Reply furnished by the CTB is not acceptable as the above clause of the lease agreement stipulated that lease amount was to be deposited by the firms in advance and in case of failure, the CTB was expected to take concrete steps for recovery of dues with penalty as mentioned in the agreement. The management contention regarding recovery of outstanding lease amount from security deposit is also not acceptable as in case of Chadirama and Bhatgaon the outstanding amount had already exceeded¹⁴, the available security deposit.

Realisation of revenue should be ensured in a timely manner and as per the terms and conditions of the lease agreement.

2.9.3 Conclusion

The Chhattisgarh Tourism Board (CTB) was responsible for development of the basic tourism facility and to increase tourist inflow in Chhattisgarh. Despite lapse of more than eight years, the CTB had completed only 16 out of 18 motels as of November 2013. Audit observed that inadequate planning at initial stages and subsequent changes in scope of work at post tender stage led to delay, cost overrun and non-completion of the motels. Failure of the CTB to prepare a comprehensive plan for operation of these motels led to delay in invitation of tender, non-handing over the motels even after tender and idling of motels besides loss of revenue.

Government in its reply (January 2014), intimated that time frame has been set to complete the two incomplete motels. Government further intimated that a review committee of five members would be constituted for regular monitoring and periodical inspection of motels under management contract and also to ensure realisation of revenue regularly from the firms.

¹⁴

Name of motel	Security deposit available (in ₹)	Dues accumulated (in ₹)
Chadirama	500000	916000
Bhatagaon	400000	426000

CHAPTER 3

AUDIT OF TRANSACTIONS

3.1 Non-compliance with rules and regulations

For sound financial administration and financial control, it is essential that expenditure conforms to financial rules, regulations and orders passed by the competent authority. This not only prevents irregularities, misappropriation and frauds, but helps in maintaining good financial discipline. Some of the audit findings on non-compliance with rules and regulations are hereunder.

PUBLIC WORKS DEPARTMENT

3.1.1 Excess payment

Excess payment of ₹ 67.74 lakh was made to the contractor due to adoption of incorrect price indices for computation of price adjustment.

Government of Chhattisgarh, Public Works Department (PWD) accorded (between September 2005 and March 2006) Administrative Approval for 16 works of construction of Highlevel bridges on Manendragarh-Janakpur road. Accordingly, Executive Engineer, PWD (Bridge Construction) Division, Ambikapur (EE) issued Notice Inviting Tender (NIT) for 16 works on lump sum contract basis. The tenders were finalized for ₹ 17.91 crore and work orders were issued (February 2006) to M/s Uttam Construction Company, Raipur on a lump sum contract for completion within 16 months from the date of issue of the work order excluding rainy season and two agreements¹ were entered into with the contractor. During execution, four more works were also included in the agreements (two works in each agreement) as supplementary

¹

Sl. No.	Agreement No.	Name of work	Work Order No./ Date	Amount of contract (₹ in crore)	Amount paid in final bill (₹ in crore)	Remarks
1	31DL/ 2005-06	Construction of H/L bridges i/c approaches across river in KM 65/10 to 94/4 (8 Nos.) on Manendragarh-Janakpur road.	537/ 22.02.2006	9.00	15.75	Two more bridges were constructed as supplementary work
2	32DL/ 2005-06	Construction of H/L bridges i/c approaches across river in KM 23/10 to 58/10 (8 Nos.) on Manendragarh-Janakpur road.	584/ 28.02.2006	8.91	15.37	Two more bridges were constructed as supplementary work

works. All the works were completed (February 2008) and payment of ₹ 31.12 crore was made (May 2008 and January 2009) to the contractor.

According to clause 2.33 of the agreement, “Contract Price shall be adjusted for increase or decrease in rates and price of labour, materials and POL² as per formula³ prescribed for different components”. Further, as per the formula prescribed for calculating the price adjustment for labour, the Consumer Price Index for industrial workers at the town nearest to the town or site of work as published by Ministry of Labour, Government of India (GoI) will be applicable. Similarly, for calculating the price adjustment of Steel, the all India Wholesale Price Index for Steel (Bars and Rods) as published by Ministry of Commerce and Industries (MoCI), GoI will be applicable.

Test check (April 2012) of the records of the EE revealed that as per clause 2.33 of the agreement, the calculation of price adjustment was to be done according to increase or decrease in the cost of work during the month under consideration due to changes in rates of labour, material and POL components in respect of their rates on the date of inviting tender (January 2006). As per method prescribed under this clause, ₹ 2.49 crore was payable to the contractor as shown in **Appendix 3.1** (₹ 1.12 crore) and **Appendix 3.2** (₹ 1.37 crore).

However, while calculating the price escalation as per formula prescribed in the agreement, the department did not consider the price indices specified in the agreement and payment of ₹ 3.16 crore, so calculated, was made to the contractor. Thus, application of incorrect price indices by the EE for calculation of price adjustment resulted in excess payment of ₹ 67.74 lakh (₹ 28.33 lakh + ₹ 39.41 lakh) to the contractor as detailed in **Appendix 3.1** and **Appendix 3.2** respectively.

On this being pointed out (May 2013), the Government accepted (August 2013) the excess payment in calculation of price adjustment to the tune of ₹ 39.16 lakh⁴ and stated that recovery of the same would be made from the contractor. It was further stated that index for Steel (Bar and Rods) was dropped from the year 1993-94 in the revised wholesale price index and in place of this, the index of Steel and Iron (Rebars) was given, therefore, the calculation of excess payment as calculated by audit in respect of Steel component is not acceptable.

The reply of the Government is not acceptable. As per clause 2.33 of the agreement, index of Steel (Bars and Rods) was to be taken under consideration

² Petrol, oil and lubricant

³

1	Adjustment for Labour component:	$0.85 \times P_l \times 100 \times R \times (L_i - L_0)/L_0$
2	Adjustment for Cement component	$0.85 \times P_c \times 100 \times R \times (C_i - C_0)/C_0$
3	Adjustment for Steel component	$0.85 \times P_s \times 100 \times R \times (S_i - S_0)/S_0$
4	Adjustment for POL component	$0.85 \times P_t \times 100 \times R \times (F_i - F_0)/F_0$
5	Adjustment for Other Material component	$0.85 \times P_m \times 100 \times R \times (M_i - M_0)/M$

⁴ Labour ₹ 27.85 lakh, steel ₹ 6.44 lakh, other material ₹ 0.69 lakh and cement ₹ 4.18 lakh

for calculation of price adjustment of steel component. The department's contention regarding dropping of the index of Steel (Bars and Rods) is not acceptable as the same is available in the website of MoCI, GoI for the period upto August 2010. Moreover, department could not produce any documentary evidence in support of dropping of price index for Steel (Bar and Rods).

CULTURE AND ARCHEOLOGY DEPARTMENT

3.1.2 Irregular Payment

Non/short deduction of TDS from firms/persons resulted in irregular payment of ₹ 39.33 lakh.

As per the provisions of Section 194C, 194I and 194J of the Income Tax Act 1961, it is the statutory liability of the concerned officer of the office to ensure that Tax Deduction at Source (TDS) is effected for contractual, rental, professional and technical services respectively from the payment made to the firm/person at the rates prescribed in the Finance Act for the respective financial years and deposited in time under the receipt head 0021 Income Tax.

Test-check (January 2012) of the records of the Director, Culture and Archeology, Raipur (Director) revealed that payments amounting to ₹ 3.20 crore were made to 411 firms for various contractual, rental, professional and technical services during the period 2007-08 to 2009-10. However, TDS deductible from the bills was either short deducted or not deducted before making payment. The Assistant Commissioner of Income-Tax (TDS), Raipur (AC) raised (November 2009 and March 2011) demand for the differential amount of ₹ 39.33 lakh⁵ on account of TDS and interest thereon. Accordingly, the amount of ₹ 39.33 lakh⁶ was withdrawn from the department budget and deposited (January 2010, March 2010 and March 2011) into the receipt head of Income tax Department.

As funds provided under this head of accounts was for transactions connected with the promotion of Art and Culture, the drawal of such fund and making

5

Date of Demand	Particulars of Demand	Amount (₹)	Details of Deposit	
			Date	Amount (₹)
4/11/2009	2007-08 to 2009-10 differential amounts.	32,01,411	15/1/2010 31/3/2010	6,31,411 25,70,000
11/3/2011	2007-08 to 2009-10 interest	7,31,829	28/3/2011	7,31,829
Total		39,33,240		39,33,240

6

Date of Sanction	Amount (₹)	Total (₹)
6/1/2010	6,31,411	23,33,240
27/3/2010	9,70,000	
24/3/2011	7,31,829	
27/3/2010	8,50,000	16,00,000
27/3/2010	7,50,000	
Total		39,33,240

payment of TDS out of budget provision rather than recovering the tax amount from firms/persons was irregular and was also not in accordance with the Act and Rules. Thus, the Director not only created a liability of ₹ 39.33 lakh due to non/short deduction of TDS but also irregularly paid the tax from the department budget. Further scrutiny revealed that even after making income tax payment between January 2010 and March 2011, the Director had not initiated any action for recovery of the differential amount of TDS from the concerned firms/persons till the audit.

On this being pointed out (January 2012) the Director, Culture and Archeology stated (June 2013) that the rates of TDS were revised by the Income Tax Department which was not in the knowledge of the cashier. Under the pressure of notices issued by Commissioner, Income Tax to deposit differential amount along with interest of TDS, the differential amount and interest thereon was paid from the savings under various heads to prevent payment of penalty to Income Tax department and ex-post facto sanction of Government would be obtained. It was also stated that notices have been served to the defaulters for depositing the differential amount and after receipt of the amounts from the firms, the amount will be credited to Government account.

The reply confirms that the Department failed to discharge its statutory liability of deducting the due amount of TDS on various services and depositing the same in time. Further, despite making payment (between January 2010 and March 2011) of tax due to the Income Tax Department, the Director did not initiate any action to recover the amounts from the firms/persons and initiated action only in September 2012 after a period of two years only after being pointed out by audit. Moreover, the dues from the respective firms have not yet been recovered (August 2013) even after issue of notices by the Department.

The matter was brought to the notice of the Government (September 2012) and reminder has been issued (September 2013), reply still awaited.

3.2 Audit against propriety and cases of expenditure without adequate justification

Authorisation of expenditure from public funds is to be guided by the principles of propriety and efficiency of public expenditure. Authorities empowered to incur expenditure are expected to enforce the same vigilance as a person of ordinary prudence would exercise in respect of his own money and should enforce financial order and strict economy at every step. Audit detected instance of impropriety and extra expenditure.

WATER RESOURCES DEPARTMENT

3.2.1 Excess payment, extra expenditure and blockage of fund.

There were instances of excess payment and undue aid in construction of Haldimunda Diversion Scheme

The work for Construction of Right Bank Main Canal from Chainage (Ch) 497 to 1014 including 53 numbers masonry structures of Haldimunda Scheme was awarded (March 2006) to a contractor (first contractor) for ₹ 11.67 crore against estimated cost of ₹ 14.08 crore for completion within 21 months from the date of issue of work order (December 2007). Completion certificate was issued (July 2009) without completion of the work and an amount of ₹ 11.97 crore was paid (November 2011) to the contractor.

After two years of issue of completion certificate, a proposal containing execution of balance work was submitted (June 2011) by the Executive Engineer (EE), Water Resources Division (WRD), Jashpur to the Chief Engineer (CE), Bilaspur which was approved (September 2011) by the CE. Subsequently, the balance work was awarded (April 2012) to the same contractor (second contractor) for ₹ 3.58 crore. After making (September 2012) payment of ₹ 28.06 lakh to the contractor in the running account bills the contract was rescinded (January 2013) by the EE.

Scrutiny (December 2012) of the records relating to the above two contracts revealed the followings :

(i) Excess payment of ₹ 1.28 crore due to erroneous calculation of quantities in the measurement book.

As per the first contract, the contractor had to execute 1,63,267 cum (@ ₹ 39 per cum) item of excavation and 10,11,529 cum (@ ₹ 52 per cum) item of earthwork valuing ₹ 5.90 crore. As against this, 1,79,594 cum item of excavation and 11,12,682 cum of item of earthwork shown as executed by the contractor were recorded in the measurement book (MB) and payment of ₹ 6.49 crore⁷ was made to the contractor in the final bill.

Scrutiny of the levels of excavation (upto Canal bed level) and earthwork entered in the MB and the computation of corresponding quantity of execution revealed that as against the actual execution of 1,89,841.90 cum of excavation and 8,59,715.92 cum⁸ of earthwork, the calculation in MB showed 1,79,593.70 cum of excavation and 11,12,681.92 cum of earthwork. The quantity of excavation was understated by 10248.20 cum, while the earthwork quantity was overstated by 252966 cum. We also observed that in 99 chainages, quantity of excavation payable at a lower rate (₹ 39) was recorded under the item of earthwork payable at a higher rate (₹ 52). The understatement of quantity of excavation and overstatement of quantity of earthwork had resulted in less payment of ₹ four lakh under excavation and

⁷ Excavation @ ₹ 39 x 179594 cum and earthwork @ ₹ 52 x 1112682 cum

⁸ Quantity considering earthwork measured after compaction

excess payment of ₹ 1.32 crore under earthwork as detailed in *Appendix 3.3* resulting in net excess payment of ₹ 1.28 crore.

(ii) Payment of ₹ 33.39 lakh without actual execution of work.

We further observed that in the proposal for execution of balance work submitted by the EE to CE, 84,175 cum item of excavation and 3,49,265 cum item of earthwork were shown as left incomplete. The proposal further mentioned that the first contractor executed 79,092 cum excavation and 6,62,264 cum earthwork. Whereas the MB showed that the first contractor had executed 1,79,594 cum of excavation and 11,12,681 cum earthwork and payment for the same was also made to the contractor. The depiction of short execution of 1,00,502 cum of excavation and 4,50,417 cum earthwork in the proposal submitted to the CE indicates suppression of information about the work which was already shown as executed and paid to the first contractor.

Besides the above, we also observed that the levels recorded in the MBs as executed by the first contractor and the levels existing as shown in the estimates of second contractor were different. The difference in levels ranged upto 5.023 metres where excavation was executed and upto 11.359 metres where earthwork was executed, the difference in levels of some of the reaches are detailed in *Appendix 3.4*.

The above indicates that the first contractor executed the work as per existing levels shown in the estimates of balance work. Based on these existing levels in the estimates of balance work, 42341.173 cum of excavation and 32468.10 cum of earthwork, though paid to the first contractor, was not actually executed (as detailed *Appendix-3.5 and 3.6*). This resulted in excess payment of ₹ 33.39 lakh to the first contractor.

The audit observations were also corroborated from the clarifications sought (August 2012) by EE from the then EE, Sub Divisional Officer (SDO) and Sub Engineers for inviting tenders for balance work when the same was shown as completed in the first contract. The fact of payment made to the contractor without actual execution of work in the first contract was also informed (November 2012) to the Superintending Engineer by the EE.

On this being pointed out (December 2012) in audit, the EE replied that the reasons for difference in the levels had been sought from the officials involved in the work and due to non-receipt of reply from the concerned officials, the amount paid to the contractor has been charged to Miscellaneous Public Works Advances (MPWA) against the concerned officials. The EE further stated (June 2013) that matter has been informed (November 2012) to the higher authorities and action will be initiated as per their orders.

The reply confirms that payments were made to the contractor without recording proper measurements.

(iii) Undue aid of ₹ 1.13 crore due to non-imposition of penalty for delay in execution of work

Clause 4.3.2 (A) stipulates that the time allowed for carrying out work as entered in the tender shall be strictly observed by the contractor and shall be reckoned from the date on which the order to commence the work is given to the contractor. The contractor shall pay as compensation an amount equal to one *per cent* or such smaller amount as the EE/SE/CE may decide, on the amount of estimated cost of the work as shown in the tender for every day that the work remains unfinished after the proper dates provided that the entire amount of compensation to be paid under the provision of this clause shall not exceed eight *per cent* of the estimated cost of the work.

We observed that the first contractor failed to complete the work within the stipulated period (December 2007) and sought extension of time up to December 2008. The reasons mentioned by the contractor for the delay was (i) heavy rain fall, (ii) scarcity of labour and (iii) scarcity of material. Though the contractor sought extension of time up to December 2008, the same was sanctioned only up to February 2008 and further extension of time was not sanctioned for the period March 2008 to December 2008. However, the EE issued completion certificate showing the work as completed in July 2009. The issue of completion certificate contradicts, the EE's directions (September 2010) issued to the SDO and the SE's directions (October 2010) issued to the EE to finalise the contract as the first contractor had failed to complete the work.

Since the work was not completed by the contractor even during the extended period, the EE should have imposed penalty under clause 4.3.2 (A). However, instead of initiating action as required under relevant clauses of contract, EE issued completion certificate and released the payment of final bill (November 2011) without imposition of penalty resulting in extension of undue aid of ₹ 1.13 crore⁹ to the contractor.

In reply, EE stated (December 2012) that penalty, if any, will be recovered from the available Security Deposit (SD) after final decision of competent authority.

The reply is an acceptance of the audit observation. Further no Security Deposit was available with the division. However, the decision of extension of time case was still pending (June 2013).

Since the Haldimunda diversion scheme was approved with the objective to irrigate 2840.00 ha¹⁰ of land, the non completion of work even after incurring expenditure of ₹ 12.25 crore on both canal and headwork resulted in unfruitful expenditure and deprived the people of Jashpur district from availing irrigation facilities.

⁹ @ eight *per cent* of ₹ 14.08 crore

¹⁰ Kharif : 1950.00 ha and Rabi : 890.00 ha

On this being pointed out (July 2013), Government stated (November 2013) that an inquiry committee has been constituted (October 2013) to investigate the case.

3.3 Failure of oversight/governance

The Government has an obligation to improve the quality of life of the people for which it works towards fulfilment of certain goals in the area of health, education, development and upgradation of infrastructure and public services etc. However, audit noticed instances where funds released by Government for creating public assets for the benefit of the community remained unutilised/blocked and/or proved unfruitful/ unproductive due to indecisiveness, lack of administrative oversight and concerted action at various level. A few cases have been discussed below:

PUBLIC WORKS DEPARTMENT

3.3.1 Loss to Government

Arbitrary termination of contract for collection of toll at Nandghat Bridge resulted in loss of ₹ 25.65 lakh to Government.

Notice inviting tender (NIT) for collection of toll under Section 2 of the Indian Toll Act 1851 (VIII of 1851) at Nandghat Bridge¹¹ for 10 months and 11 days (21.05.2010 to 31.03.2011) was issued (April 2010) by Executive Engineer, Public Works Department, National Highway Division-2, Raipur (EE) with the probable amount of contract of ₹ 2.77 crore. The tender was finalised and lease for collection of toll was awarded (August 2010) to M/s Vanshika Construction, Bilaspur (Contractor) for ₹ 3.80 crore for 10 months and 11 days with effect from 03.08.10 to 14.06.11 (316 days) with the direction to deposit the lease so collected in seven¹² instalments. Accordingly, a lease agreement was entered into between the EE and the Contractor in August 2010.

As per the Clause 1(a) and (b) of the lease agreement, any liability of the contractor may be deducted from his security deposit and additional security deposit.

¹¹ in Km. 66/2-8 of NH 200

¹² 1st- ₹ 37.97 lakh by 18.08.2010, 2nd- ₹ 56.95 lakh by 07.10.2010, 3rd- ₹ 56.95 lakh by 22.11.2010, 4th - ₹ 56.95 lakh by 06.01.2011, 5th- ₹ 56.95 lakh by 20.02.2011, 6th - ₹ 56.95 lakh by 06.04.2011 and 7th ₹56.95 lakh by 20.05.2011.

Clause 15 of the lease agreement¹³ empowered the EE to resume the work departmentally or resell by auction for the unexpired portion in case of failure by the contractor to pay any instalment.

Clause 16 of the lease agreement further stipulates that “if any instalment is not paid on due date, the contractor shall be liable to pay the interest at the rate of 10 *per cent* per annum on such instalment from the date of default provided three days of grace for the payment of the instalment is allowed”.

Test check of the records of EE, PWD, NH Division No.2, Raipur (September 2012) revealed that as per clause 1(a) and 1(b) of the lease agreement, the contractor deposited ₹ 38 lakh as Security Deposit in the form of Fixed Deposit Receipts (FDR) and ₹ 75 lakh as additional Security Deposit in the form of Bank Guarantee. Further, as per clause 2 of the lease agreement, the contract amount was required to be deposited in seven instalments. However, the contractor failed to deposit the first instalment amounting to ₹ 37.97 lakh on the due date (19.08.2010). The EE issued notice on 20.08.2010 to the contractor for the same and terminated the contract on 27.8.2010 within seven days from the date of issue of the notice to the contractor under clause 15 of the agreement and the Division started the toll collection departmentally from 27.8.2010.

Further scrutiny revealed that after termination of the contract, the contractor approached the Hon'ble High Court, Bilaspur which quashed the termination order of the contract and gave the verdict (October 2010) in favour of the contractor. Accordingly, the toll collection was again handed over to the contractor on 11.10.2010. The contractor collected the toll tax upto 14.06.2011 for 271 days and deposited a total amount of ₹ 3.23 crore at the rate of ₹ 1.19 lakh¹⁴ per day and Department collected ₹ 27.78 lakh at the rate of ₹ 0.62 lakh per day during the period 27.08.10 to 11.10.2010 (45 days) which was less by ₹ 0.57 lakh per day and loss incurred in 45 days amounted to ₹ 25.65 lakh.

Thus, arbitrary termination of contract and subsequent collection of toll tax by the Department for the period resulted in loss of ₹ 25.65 lakh to the Government.

On this being pointed out (May 2013), the Government stated (August 2013) that the contract was terminated under clause 15 of the agreement and as the termination order was quashed by the Hon'ble court, the Department revoked the agreement and the contractor had been again allowed to collect the toll. The Government further stated that the notice to the contractor was issued on

¹³ Clause 15 of the lease agreement stipulated that in case of failure to pay any instalment or rent on due date or the breach or non observance of any provision of the said Act VIII (Indian Toll Act) of 1851 or any condition of this lease shall render the lease liable, in the discretion of the EE to be resumed and worked departmentally or resold by auction for the unexpired portion of this lease and the contractor shall be liable to pay any loss that may be sustained by the Government by reason of such resumption and department working or resale

¹⁴ ₹ 3.23 crore/271 days

20.08.2010. But since the contractor did not respond to the notice even after six days, hence the contract was terminated on 27.08.2010.

The reply is not acceptable since contractor was allowed three days grace period from date of default and further the department had the option under clause 1(a) and (b) of the agreement to deduct the amount of instalment from the SD of the contractor which the contractor failed to deposit by the due date. Further department was also entitled to recover under clause 16 of the agreement the interest at the rate of 10 *per cent* per annum for delayed deposit. However, instead of exercising the above available options within the agreement, the department arbitrarily terminated the contract within 10 days of issue of show cause notice and without giving reasonable opportunity to the contractor resulted in loss to Government. Further, per day toll collected by the department was far below the toll collected by the contractor.

3.3.2 Wasteful Expenditure

Non rectification of damaged work at the cost of contractor resulted in wasteful expenditure of ₹ 1.12 crore

Government of Chhattisgarh accorded (September 2008) Administrative Approval of ₹ 3.08 crore for construction of a bridge including approach road across Gej River on Khandgawan-Gajinawapara road in Ambikapur. The Executive Engineer, PWD (Bridge) Division Ambikapur (EE) awarded (February 2009) the work to a contractor on a lump sum contract for ₹ 1.59 crore against probable amount of contract (PAC) of ₹ 2.94 crore with stipulated period of completion of 10 months excluding rainy season. Upto date payment of ₹ 1.12 crore (excluding secured advance) was made by the EE to the contractor vide 5th Running Account bill (August 2011).

As per Clause 3.9 (Chapter-III) of the agreement, the contractor will be the sole incharge of all the materials/valuables related to the work till completion of the work and obtaining the completion certificate. The contractor will be responsible for the safe custody of the material and shall be responsible to make good the loss or damages at his own cost.

During scrutiny (March 2012) of records of the EE, we observed that as per the drawing, the contractor was required to construct abutments (A-1 and A-2) and seven number of piers (P-1 to P-7). The contractor completed (April 2011) the execution of abutments (A-1 and A-2) and five piers (P-1 to P-5) while another pier (P-6) was completed upto cap level¹⁵. During construction of the bridge, two piers (P-5 and P-6) collapsed and one pier (P-2) got tilted during the rainy season in 2011. After that the contractor left the work leaving the balance work incomplete.

After collapse of the pier, construction site was inspected (November 2011) by Superintending Engineer, PWD, Bridge Circle Ambikapur (SE) and reported that three pier foundation was damaged due to non concreting of pile foundation by fixing liner, liner was not laid by the contractor, concreting of

¹⁵ Pier Cap is used to create a barrier between the structural elements of flooring and foundation concrete block piers used to support them.

pile and pile cap was weak, pile was not adequately fixed in the rock and binding of steel was not done according to drawing and design. Further, as per the fact sheet enclosed with charge sheet issued (August 2012) to the concerned Executive Engineer, Sub Divisional Officer (SDO) and Sub-Engineer, the works were not executed as per the approved specifications, confirmatory boring was not drilled to determine the foundation level, liners were not fixed permanently etc. This indicates that the execution of work was not properly monitored and timely action was not initiated by the department and the reasons for damage were analysed through inspection (November 2011) only after the piers collapsed.

We further observed that out of a sum of ₹ 34.18 lakh given to the contractor as secured advance¹⁶, an amount of ₹ 18.45 lakh only was recovered and the balance ₹ 15.73 lakh was due for recovery. Against this unrecovered amount, security deposit and performance guarantee amounting to ₹ 12.16 lakh was available with the department. No action for recovery or adjustment of the dues was initiated by the department till date (May 2013).

Since the department failed to get the damaged work rectified (as per clause 3.9) either through the contractor or departmentally, the executed work remained incomplete and the expenditure of ₹ 1.12 crore incurred on its construction was rendered wasteful. As intimated (April 2013) by the EE, work has again been taken up as a new work and budget provision of ₹ 60.00 lakh was made for the year 2013-14 by stating that the work executed earlier got damaged.

The Government forwarded (July 2013) the reply of EE wherein it was stated that the matter was under consideration with the higher authorities and action would be taken as per instructions received from the higher authority. It was also stated (May 2013) that an FIR has been lodged (August 2012) against the contractor for not depositing the outstanding secured advance and a charge sheet has been issued against the concerned officials involved in the work for damage of the bridge. The EE further stated that the action was being taken at the Government level and responsibility would be fixed after completion of the enquiry. It was also stated that proposals for termination of the agreement under clause 1.14¹⁷ had been sent (August 2012 and April 2013) to the higher authority for approval. Suitable action for recovery of penalty as per the agreement would be taken against the contractor after termination of the agreement.

The reply of the Government confirms departmental lapse as the department failed to periodically monitor the execution of the work and also failed to terminate the agreement despite lapse of two years and take action for recovery as per clause 3.9 of the agreement. Further the proposal for

¹⁶ Advance on security on material brought at site.

¹⁷ Clause 1.14 stipulates that the EE may terminate the contract, if the contractor causes the fundamental breach of contract such as the contractor stops work for four weeks without authorized by EE, the contractor had delayed the completion of work by more than 12 weeks, contractor has not completed at least 30 *per cent* of the value of the construction of work required to be completed in half of the completion period.

re-execution of work by treating as new work rather than getting the work rectified through the same contractor at his risk resulted in wasteful expenditure of ₹ 1.12 crore.

HOME (POLICE) DEPARTMENT

3.3.3 Idle equipment

Failure of the Department to develop infrastructure for laboratory and to develop skilled man power to operationalise the DNA testing laboratory immediately after procurement of machinery and equipment led to idle investment of ₹ 1.48 crore for more than three years.

Government of Chhattisgarh (CoCG) sanctioned (July 2008) ₹ 5.31 crore for modernization of police force under Modernization of Police Forces (MOPF) Scheme 2007-08. Accordingly, the Inspector General of Police sanctioned ₹ 1.57 crore (August 2008) for procurement of Deoxyribonucleic acid (DNA) sequencer¹⁸ and other related equipments for setting up of DNA testing laboratory in State Forensic Science Laboratory, Chhattisgarh, Raipur (SFSL).

Test-check of records (January 2013) of Director, SFSL revealed that the equipment was procured (April 2010) through State Trading Corporation (STC) at a cost of ₹ 1.36 crore and installed in May 2010. The other items required for the setting up of above mentioned equipments (items not procured through STC) such as Laboratory Temperature Controlling devices, Environment Protection Glass Dividers, Inverter with battery costing ₹ 9.59 lakh were procured (November 2009) before procuring DNA sequencer and an expenditure of ₹ 2.45 lakh was also incurred for electrification of the laboratory which was completed in January 2011. Even after procuring the equipments, the same could not be put to use due to non-availability of trained manpower.

We observed that after one year of procurement of DNA sequencer, the SFSL had requested (June 2011) Additional Inspector General, Madhya Pradesh for imparting DNA training at SFSL, Sagar Madhya Pradesh. SFSL, Sagar had agreed (July 2011) to impart training to two officials in this field and prepare a profile of DNA from at least 300 blood samples representing each caste of the permanent residence of the State which would be utilized as DNA database in the DNA laboratory at SFSL, Raipur. Two officers of the SFSL, Raipur, one in the rank of Senior Scientific Officer (SSO) and another Scientific Officer (SO) were nominated for training in the DNA testing. The training started in November 2011 and was in progress (November 2013). It was observed that one of the trainee on being selected for another post left the job (January 2013) and another scientific officer was nominated for the above training.

It was therefore observed that out of the total payment ₹ 1.36 crore made to STC, scientific equipment, lab equipment, chemicals costing ₹ 1.25 crore were not put to use (December 2012) and warranty period of 12 months from date

¹⁸ DNA sequencer is a scientific instrument used to automate the DNA sequencing processor for detailed checking of human DNA

of installation had expired in May 2011. Thus, there was idle expenditure of ₹ 1.48 crore¹⁹ on procurement of DNA testing equipments and infrastructure developed for the setting up of DNA laboratory. Due to non-installation of DNA testing facilities, the Police department conducted DNA test outside the State.

On this being pointed out in audit (January 2013) the Director, SFSL, Raipur accepted the audit observation and stated (August 2013) that the DNA sequencer machine had not been put to use till date (August 2013) due to the non-availability of infrastructure and manpower. The Director further stated that, DNA training is to be conducted in three phase out of which only one phase has completed. For imparting remaining two phase training the required chemicals and equipments is to be procured. It was also stated that since a separate DNA building with all infrastructure was necessitated to start the DNA laboratory, proposal for the same has been forwarded (October 2012) to the State Planning Commission

On this being pointed out (June 2013), the Government stated (November 2013) that training of the scientific officers are in progress, procurement of chemicals has been made, specifications has been prepared and installation of equipments are being done in phased manner.

Thus, procuring the equipment without ensuring adequate infrastructure such as separate DNA building, scientific equipment, chemicals and trained technical manpower and delayed initiation of training resulted in idling of equipment worth ₹ 1.48 crore. Besides this, the objective of setting up of the DNA testing laboratory also could not be achieved. As per reply furnished by the Director, the DNA testing facilities was not put to use as of August 2013. Further, the department continued to incur expenditure for getting DNA tests done outside State, even after procurement and installation of the required machinery and equipment.

PUBLIC HEALTH AND FAMILY WELFARE DEPARTMENT

3.3.4 Avoidable expenditure

Non-maintenance of power factor as per agreement coupled with improper assessment of contract demand for high tension power supply resulted in avoidable extra expenditure of ₹ 37.20 lakh.

Audit Scrutiny (November 2012) of electricity bills of 48 months (August 2008 to September 2012) of Civil Surgeon cum Chief Hospital Superintendent, Sardar Patel Hospital (SPH), Bilaspur revealed that the actual average monthly power factor²⁰ was ranging between 0.57 and 0.85 against required 0.90 as stipulated in the agreement executed (May 2008) with

¹⁹ Laboratory equipment ₹ 1.36 crore, inverter, battery ₹ 9.59 lakh and electrification work ₹ 2.45 lakh.

²⁰ The power factor of an AC electric power system is defined as the ratio of the real power flowing to the load, to the apparent power in the circuit. Real power is the capacity of the circuit for performing work in a particular time. Apparent power is the product of the current and voltage of the circuit.

Chhattisgarh State Electricity Board (CSEB). Further, the actual electricity consumption was far below against the Maximum Contract Demand²¹ (MCD).

As per clause 21 (a) of the agreement, the consumer shall from the date of utilisation of electrical energy, guarantee such minimum consumption as when calculated at the tariff or pay such as a minimum. The deficit, if any, between the guaranteed minimum charges and the actual charges shall be payable by the consumer. As per electricity bill, 75 *per cent* of the contractual demand was charged as guaranteed minimum charges²². As per clause 24 of the original agreement, the average monthly power factor should not be less than 0.90, failing which the consumer was liable to pay additional charges as specified in the tariff. Clause 13(d) of the agreement also provided that if the consumer was not in a position to consume sufficient electricity it could reduce the contract demand once during the currency of the agreement to such extent and from such date as the Board may decide.

Due to the shortfall in consumption and non maintenance of power factor, SPH had to pay extra avoidable expenditure of ₹ 20.60 lakh on account of demand charges and power factor charges as shown in *Appendix 3.7*.

Thus improper assessment of contract demand at initial stage coupled with subsequent failure of the hospital authorities to get it reduced to the level of actual requirement on the basis of consumption and failure to take necessary steps for raising the power factor up to required level resulted in avoidable expenditure.

On this being pointed out (November 2012) in audit, Civil Surgeon cum Hospital Superintendent, Bilaspur stated (July 2013) that consumption of electricity during the said period was less due to developing stage of the Hospital and non-installation of some machines. He further stated that contract demand from 250 KVA to 150 KVA has been reduced in July 2013 and further necessary action would be taken after consultation with CSEB, Bilaspur in future.

The reply indicates that contract demand was not assessed properly. Had timely action been taken to assess the electricity consumption and steps taken to maintain the power factor, the extra expenditure could have been avoided.

Similarly, scrutiny (October 2010) of electricity bills of the office of the Joint Director-cum-Superintendent, Dr. Bhimrao Ambedkar Memorial Hospital (DBRAMH), Raipur, it was observed that in the bills of Ayushman Endosurgery Unit (AEU) of 45 months (November 2009 to July 2013) the average monthly power factor was ranging between 0.14 and 0.23 against 0.90 and consumption was far below the MCD²³. Due to the shortfall in consumption and lower power factor, DBRAMH had to incur avoidable extra

²¹ 500 Kilo Volt Ampere (KVA) from August 2008 to March 2010 and 250 KVA from April 2010 to July 2013.

²² 375 KVA (75 *per cent* of 500 KVA) from August 2008 to March 2010 and 188 KVA (75 *per cent* of 250 KVA) from April 2010 to July 2013.

²³ 130 KVA from November 2009 to July 2013

expenditure of ₹ 16.60 lakh on account of demand charges and power factor charges as per clause 2 (b) of the agreement (September 2009) (*Appendix 3.8*).

On this being pointed out (October 2012) in audit, the Joint Director and Superintendent, DBRAMH, Raipur stated (July 2013) that due to some administrative reasons like inadequate medical and para-medical staff, non-completion of civil work, delay in installation and demo of the machineries etc. AEU could not be started immediately. In anticipation of commencement of AEU in near future the connection was not disconnected in public interest.

The reply confirms to the fact the hospital administration had taken electric connection without ensuring functioning of AEU which led to avoidable expenditure of electricity charges on unit.

During discussion (November 2013) Principal Secretary Public Health and Family Welfare Department while agreeing to the audit observation stated that installation of electric connection and equipments is the responsibility of the Public Works Department. On the basis of their assessment of the requirement of consumption of electricity, the Health Department entered into the agreement with the CSPDCL. Based on the audit observation, the matter will be taken up with the PWD for reassessment of the requirement of the electricity of all the buildings of the Health Department and appropriate action will be taken thereafter.

WATER RESOURCES DEPARTMENT

3.3.5 Unfruitful expenditure

Issue of work order without ensuring the availability of unencumbered land resulting in non-completion of work and wasteful expenditure of ₹ 92.08 lakh besides non-fulfilment of the objective of creating irrigation potential.

As per para 2.104 of the Chhattisgarh Works Department Manual (WD Manual), “When the estimate has been sanctioned and funds allotted, an application for acquisition shall be sent to the Collector by the authorities (i.e. EE or SE)” and as per Note (3) given below above para, “notification for the acquisition of land required for any particular work must be submitted before the work is put in hand.”

Administrative approval for construction of Koranja Tank Project was accorded (December 2004) by Chhattisgarh Government for ₹ 4.41 crore. The work was taken up through loan of ₹ 4.15 crore sanctioned (August 2005) by National Bank for Agriculture and Rural Development (NABARD). Technical Sanction for construction of Main Bund, Main Water Gate, Spill Channel etc. under the project was accorded (October 2005) by Chief Engineer (CE), Hasdeo Kachar, Water Resources Department, Chhattisgarh, Raipur for ₹ 3.92 crore. Item Rate Tenders for the above work was invited (November 2005) with a probable amount of contract (PAC) of ₹ 2.75 crore and the work was awarded (13 March 2006) to a contractor for ₹ 2.21 crore with stipulated period of completion of six months including rainy season.

Test check (December 2012) of records of the Executive Engineer (EE), Water Resource Division, Jashpur revealed that the work had to be executed on Government as well as private land, however the land acquisition process was not completed before issuing the work order. Further scrutiny revealed that there was protest by the villagers against the execution of work on their land and the work had to be stopped by the contractor on 31 March 2006 on the orders of the District Collector. However, a payment of ₹ 92.08 lakh was made to the contractor on 25 March 2006 on the basis of bill submitted by him for the work shown to have been executed in 11 days²⁴. The balance work could not be executed as the required land has not been acquired so far (August 2013). Thus, due to issue of work order without ensuring the availability of unencumbered land, the work remained incomplete and expenditure of ₹ 92.08 lakh incurred in execution of incomplete work rendered unfruitful. Further, the deterioration of the executed work cannot be ruled out (as shown in the Photograph) due to non execution of further work on the land for the last seven years.



On this being pointed out (March 2013), Engineer-in-Chief (E-in-C) stated (May 2013) that an enquiry was constituted by Government against the then EE, then Sub Divisional Officer and then Sub Engineer for executing the work before completing the land acquisition process, but the enquiry cases of all these officials has been closed as the charges could not be proved. He also stated that the land acquisition cases have been prepared and submitted (April 2006 and December 2007) to the Collector, Jashpur Nagar. The work would be completed after completion of land acquisition process, so the expenditure incurred is not unfruitful.

Reply only confirms that the department failed to ensure availability of unencumbered land before issue of work order in accordance with the provisions of WD Manual. Further, the land has not been acquired till date (August 2013) even after lapse of seven years. Besides, the objective of creating irrigation potential of 526 hectare land by taking loan also could not be achieved.

²⁴ Between 14.03.2006 and 24.03.2006.

It was further observed that as per the work programme given in agreement, the contractor was required to complete the work within six months but no work programme was submitted by the contractor. However, the work stated to have been executed by the contractor in 11 days was in excess of the work to be executed in the 1st month ranging between 14 and 336 *per cent* higher than the work programmed for 1st month (as shown in table below). The contractor was paid ₹ 92.08 lakh on the basis of work stated to have been executed within 11 days which was 41 *per cent* of the total value of work to be executed in six months.

Table: Details of work executed against the work programme issued by the department

Sl. No.	Item of work	Work is to be executed in 1 st month as per construction programme (Annexure-G) of the agreement	Actual work stated to have been done by the contractor in 11 days	Excess work done by the contractor
1.	Excavation in all type of soil	40,000 Cum	45640.20 Cum	5640.20 Cum (14.10%)
2.	Excavation in DR & SR	10,000 Cum	43695.53 Cum	33695.53 Cum (336.95%)
3.	Cut off trench	10,000	27,396.49	17,396.49 Cum (173.96%)
4.	Filter Blanket			
(a)	Metal layer	1200 Cum	1930.64 Cum	730.64 Cum (60.89%)
(b)	Sand layer	1200 Cum	1930.64 Cum	730.64 Cum (60.89%)

However, no supporting documents such as Measurement Books (MBs) and certificate by any official, in respect of actual execution of more than one month's work in a short period of 11 days time, were furnished to Audit. The EE intimated (June 2013) that the MBs of the above work was kept with the then EE and had not been returned to the division office. A joint physical verification of the work was done (June 2013) by the audit personnel and the EE. On the issue of doubtful execution of work highlighted by audit in the Joint Physical verification, the EE stated that excavation and earth work for the bund have been executed by the contractor but calculation of the quantity cannot be done by eye judgement only and it required detailed measurements. As measurements were not taken at site so the exact quantity of excavation can not be stated. Work of providing and filling of cut off trench filter blanket are hidden items, without proper investigation, whether the work was executed or not can not be ascertained.

Due to non availability of measurement records relating to the execution and payment of ₹ 92.08 lakh could not be verified in audit. However, no efforts (after September 2012) at Government level were found to have been made to obtain the MBs.

On this being pointed out, the Government stated (November 2013) that direction has been issued to the Chief Engineer, Hasdeo Bango Kachhar, Ambikapur to collect the necessary records from the concerned official and

in case of non submission of records, it was also directed to take appropriate action against the official concerned as per rule. Government also stated that an inquiry committee has been constituted (October 2013) to investigate the case.

ANIMAL HUSBANDRY DEPARTMENT

3.3.6 Idle expenditure

Non-procurement of cold cabinet for the chilling unit resulted in idle infrastructure valuing ₹ 63 lakh for two to three years besides non-achievement of objective of the scheme to maintain cold chain.

As per the project proposal of Rashtriya Krishi Vikas Yojana, to prevent the cattle from various diseases, the department makes procurement of various vaccines. Necessary vaccines like Peste-des-Petits Ruminatum (PPR), Ranikhet Disease (RD) and Fowl Pox (FP) are live attenuated vaccines requiring rigid cold chain management, while Hemorrhagic Septicemia (HS), Black Quarter (BQ), Foot and Mouth Disease (FMD) vaccines need to be stored at 4-8° C for periods over 1-5 days. If the cold chain is broken at any stage, it is not possible to assess the quality of vaccine at field or even at laboratories and the entire effort for running a vaccination program will get jeopardised.

For construction of chilling centers, for reducing live stock mortality through implementation of mass vaccinations covering entire State and through maintaining cold chain at block level, Government of Chhattisgarh accorded Administrative Approval (July and September 2008) for ₹ 2.12 crore²⁵ under Rashtriya Krishi Vikas Yojana (RKVY) for installation of Chilling section for vaccine and medicines storage. The amount was to be utilised for construction of 18 cabinet rooms with three phase electrification and installation of cold cabinets²⁶ in them.

Scrutiny (October 2012) of records of Director, Veterinary Services, revealed that funds were provided to construction agencies (Public Works Divisions and Rural Engineering Services) for construction of rooms for the cold cabinet. Against the sanctioned amount of ₹ 2.12 crore during 2008-09, expenditure of ₹ 63 lakh was incurred (2008-09) on civil works for construction of buildings for the 18 cold cabinets, out of which buildings for 16 cold cabinets²⁷ were completed during 2009-11 and two²⁸ were incomplete as of August 2013. However, the cold cabinets required for chilling centres

²⁵ ₹ 117.50 lakh in July 2008 and ₹ 94 lakh in September 2008

²⁶

Cold cabinets	18 @ ₹ 8.25 lakh each	₹ 148.50 lakh
18 Construction of Hall	18 @ ₹ 3 lakh each	₹ 54 lakh
Three phase electrification charges	18 @ ₹ 0.5 lakh each	₹ 9 lakh

²⁷ Bilaspur, Bijapur, Champa, Dantewada, Durg, Dhamtari, Jashpur, Jagdalpur, Kanker, Koriya, Korba, Mahasamund, Narayanpur, Raigarh, Rajnandgaon and Raipur

²⁸ Sarguja and Kawardha

were not purchased by the Department or by the District offices, even though the funds were available. Since the XIth Five Year Plan ended in March 2012, the available funds could not be revalidated any further and the amount of ₹ 1.49 crore earmarked for procurement of cold cabinets were de-sanctioned by the State Government. Due to de-sanction of the amount earmarked for procurement of cold cabinets, no funds were available with the Department to utilise the already created infrastructure.

Thus, the chilling centers constructed by incurring expenditure of ₹ 63 lakh could not be made functional due to non procurement of cold cabinets even though sufficient funds were available. The created infrastructure continued to be idle for two to three years resulting in non-achievement of the intended objective of the scheme to maintain cold chain for which funds were made available to the Department in 2008-09.

On this being pointed out (July 2013), Government stated (January 2014) that even though cold cabinets have not been procured, the vaccination programme was not held up. Regarding procurement of cold cabinets department had made sincere efforts through inviting repeated tenders/e-tenders from directorate as well as from districts separately in all the years 2008-09 to 2011-12 but rates could not be approved by the purchase committee in adherence to store purchase rule. However in 2013-14, State Level Sanctioning Committee (SLSC) approved (May 2013) a project in which 18 cold cabinets are scheduled to be procured through Chhattisgarh Medical Services Corporation Ltd.

Reply of the Government confirms that the department failed to take effective steps in four years (2008-12) to finalise the rates for procurement of cold cabinets despite having sufficient funds which resulted in continuous idling of infrastructure constructed for installation of cold cabinets.

Raipur
The

(PURNA CHANDRA MAJHI)
Accountant General (Audit), Chhattisgarh

Countersigned

New Delhi
The

(SHASHI KANT SHARMA)
Comptroller and Auditor General of India

Appendix- 2.1.1

(Referred to in para 2.1.5 & 2.1.8; page 10 & 17)

Statement showing list of selected projects for detailed checking

Sl	Name of Project	Sector	Project ID
Stream-I			
1	DNA fingerprinting, bio-prospecting of genes and allele mining of CG germ plasm (core collection) for various biotic, abiotic, yield and grain quality traits	Crop	CG/RKVY-CROP/2011/390
2	Tissue culture Laboratory, Raipur	Crop	CG/RKVY-CROP/2012/420
3	Support for Establishment of Nurseries and Maintenance	Horticulture	CG/RKVY-HORT / 2010/134
4	Up-gradation and Modernisation of Old Nurseries	Horticulture	CG/RKVY-HORT/2010/154
5	Vegetable Crops Area Expansion	Horticulture	CG/RKVY_HORT/2010/162
6	Vegetable Crops Demonstration	Horticulture	CG/RKVY- HORT /2010/163
7	Incentive to Seed Growers	Seed	CG/RKVY-SEED/2010/118
8	Interim relief to farmers for damage of Hybrid Rice KRH-2	Seed	CG/RKVY-SEED/2012/414
9	Development of Farmers' Information and Facilitation Counter	Extension	CG/RKVY-EXTN/2010/051
10	Village level farmers' information facilitation centre	Extension	CG/RKVY-EXTN/2010/073
11	Establishment of multipurpose farmers' service centre (Saheed Veer Narayan Singh Multipurpose farmers' service centre)	Other	CG/RKVY-OTHR/2010/054
12	Field day/Kisan Mela/KisanGosthi/R-E-F interface etc.	Other	CG/RKVY-OTHR/2011/302
13	Godowns at PACS	Cooperative	CG/RKVY-COOP/2010/030
14	Godowns in co-operatives	Cooperative	CG/RKVY-COOP/2010/079
15	Promotion of Improved Farm Machinery	Agri Mech	CG/RKVY-AMEC/2010/067
16	Distribution of Agriculture implements	Agri Mech	CG/RKVY-AMEC/2011/304
17	Development of Haat Bazaar	Marketing	CG/RKVY-MRKT/2010/275
18	Development of sub market yards	Marketing	CG/RKVY-MRKT/2011/349
19	Conservation of Germ Plasm	Agri Engg.	CG/RKVY-AGRE/2011/399
Stream-II			
1	Assistance to C.G.Rajya Vidyut Vitran Co. for energisation of unconnected pumps		
2	Installation of solar system in Directorate Office		
Sub-schemes of RKVY			
1	Rainfall Area Development Programme		
2	Bringing Green Revolution to Eastern India		

(Source: Information furnished by Nodal Officer and Compiled by Audit)

Appendix 2.1.2

(Referred to in Paragraph 2.1.6.2(ii); page 12)

List of projects implemented by Indira Gandhi Krishi Vishwavidhyalaya without inclusion in State Agriculture Plan

Sl. No.	Project	Project ID	Sanction (₹ in lakh)	Expenditure (₹ in lakh)	Status of project
1	DNA finger printing, bio-prospecting of genes and allele mining of CG germ plasm (core collection) for various biotic, abiotic, yield and grain quality traits	CG/RKVY-CROP/2011/390	600	600	Completed
2	Drip automation system	CG/RKVY-CROP/2011/382	48	48	Completed
3	Establishment of fruit and vegetable processing centre	CG/RKVY-CROP/2011/383	80	80	Completed
4	Dynamics of seed coating-an innovative conservation of INM by enhancing resource-use efficiency, seed vigor	CG/RKVY-CROP/2011/396	42.55	42.55	Completed
5	Purification, evaluation, multiplication and popularisation of scented rice of Chhattisgarh	CG/RKVY-CROP/2011/386	25	25	Completed
6	Establishment of modern mushroom production and training centre	CG/RKVY-CROP/2011/404	65.16	65.16	Completed
7	Enhancing production and productivity of wheat in Agro-climatic regions of Chhattisgarh State	CG/RKVY-CROP/2011/397	50	50	Completed
8	Organic farming in high value nutritional rice-chickpea cropping system under rainfed conditions of Chhattisgarh	CG/RKVY-CROP/2011/426	34	34	Completed
Total Expenditure			944.71	944.71	

(Source: Information furnished by IGKV)

Appendix 2.1.3

(Referred to in Paragraph 2.1.7.2; page 15)

Statement indicating delay in release of funds by State Government to nodal department

S. No.	Year	Receipt of fund by GoCG from DAC		Release of funds by State to Nodal agency		Delay (in days)
		Sanction No	Date	Sanction No	Date	
1.	2007-08	--	--	--	--	
2.	2008-09	No.5-1/2007-RKVY	27-03-08	No.1601/F-8-9/2007	08-04-08	12
3.		No.8-1/2008	26-06-08	No.4150/F-8-9/2007/14-2	24-07-08	28
4.		No.1-19/2008-RKVY	26-09-08	No.5948/F-8-9/2007/14-2	04-11-08	39
5.				No.5950/F-8-9/2007/14-2	04-11-08	39
6.		No.8-1/2008-RKVY	26-06-08	No.5952/F-8-9/2007/14-2	04-11-08	131
7.	2009-10	No.1-34/2009-RKVY	26-08-09	No.3769/F-8-9/Budget/2009/14-2	09-11-09	92
8.				No.3771/F-8-9/Budget/2009/14-2	09-11-09	92
9.				No.3773/F-8-9/Budget/2009/14-2	09-11-09	92
10.		No.1-34/2009-RKVY	23-09-09	No.508/F-8-9/Budget/2009/14-2	16-02-10	145
11.				No.510/F-8-9/Budget/2009/14-2	16-02-10	145
12.		No.8-2/2009-RKVY	26-11-09	No.242/F-8-9/Budget/2009/14-2	20-01-10	87
13.				No.244/F-8-9/Budget/2009/14-2	20-01-10	87
14.				No.246/F-8-9/Budget/2009/14-2	20-01-10	87
15.		No.8-1/2009-RKVY	15-06-09	No.3166/F-8-9/Budget/2009/14-2	07-09-09	84
16.				No.3168/F-8-9/Budget/2009/14-2	07-09-09	84
17.				No.3170/F-8-9/Budget/2009/14-2	07-09-09	84
18.	2010-11	No.1-34/2009-RKVY	13-07-10	No.3744/F-8-9/Budget/2009/14-2	27-09-10	75
19.				No.3746/F-8-9/Budget/2009/14-2	27-09-10	75
20.				No.3748/F-8-9/Budget/2009/14-2	27-09-10	75
21.		No.1-34/2009-RKVY	02-02-11	No.682/F-8-9/Budget/2009/14-2	08-02-11	06
22.				No.684/F-8-9/Budget/2009/14-2	08-02-11	06
23.				No.686/F-8-9/Budget/2009/14-2	08-02-11	06
24.		No.1-34/2009-RKVY	03-03-11	No.1664/F-8-9/Budget/2009/14-2	28-04-11	56
25.				No.1666/F-8-9/Budget/2009/14-2	28-04-11	56
26.				No.1668/F-8-9/Budget/2009/14-2	28-04-11	56
27.		No.8-1/2010-RKVY	01-06-10	No.2292/F-8-9/Budget/2009/14-2	12-07-10	42
28.				No.2294/F-8-9/Budget/2009/14-2	12-07-10	42
29.				No.2296/F-8-9/Budget/2009/14-2	12-07-10	42
30.	2011-12	No.1-10/2011-RKVY	25-05-11	No.2305/F-1-5/Budget/2011/14-2	20-06-11	32
31.				No.2309/F-1-5/Budget/2011/14-2	20-06-11	32
32.				No.2311/F-1-5/Budget/2011/14-2	20-06-11	32
33.				No.2313/F-1-5/Budget/2011/14-2	20-06-11	32
34.		No.1-10/2011-RKVY	16-08-11	No.3681/F-1-5/Budget/2011/14-2	16-09-11	31
35.		No.1-10/2011-RKVY	25-08-11	No.3876/F-1-5/Budget/2011/14-2	16-09-11	22
36.		No.1-10/2011-RKVY	01-02-12	No.581/F-1-5/Budget/2011/14-2	15-02-12	14
37.				No.583/F-1-5/Budget/2011/14-2	15-02-12	14
38.		No.1-10/2011-RKVY	12-03-12	No.1183/F-1-5/Budget/2011/14-2	16-03-12	04
39.				No.1185/F-1-5/Budget/2011/14-2	16-03-12	04
40.				No.1187/F-1-5/Budget/2011/14-2	16-03-12	04
41.				No.1189/F-1-5/Budget/2011/14-2	16-03-12	04
42.				No.3128/F-1-5/Budget/2011/14-2	03-05-12	52
43.		No.1-10/2011-RKVY	28-03-12	No.1521/F-1-5/Budget/2011/14-2	30-03-12	02
44.		No.8-1/2011-RKVY	28-04-11	No.2060/F-1-5/Budget/2011/14-2	31-05-12	33
45.				No.2060/F-1-5/Budget/2011/14-2	31-05-12	33

46.				No.2060/F-1-5/Budget/2011/14-2	31-05-12	33
47.				No.2060/F-1-5/Budget/2011/14-2	31-05-12	33
48.	2012-13	No.1-6/2012-RKVY	29-06-12	No.2869/F-1-5/Budget/2011/14-2	23-06-12	--
49.				No.2875/F-1-5/Budget/2011/14-2	23-06-12	--
50.				No.3106/F-1-5/Budget/2011/14-2	05-07-12	07
51.				No.3108/F-1-5/Budget/2011/14-2	05-07-12	07
52.		No.1-6/2012-RKVY	21-08-12	No.3893/F-1-5/Budget/2011/14-2	30-08-12	09
53.				No.3897/F-1-5/Budget/2011/14-2	30-08-12	09
54.				No.3899/F-1-5/Budget/2011/14-2	30-08-12	09
55.		No.1-6/2012-RKVY	26-09-12	No.4653/F-1-5/Budget/2011/14-2	08-11-12	73
56.				No.4655/F-1-5/Budget/2011/14-2	08-11-12	73
57.				No.4657/F-1-5/Budget/2011/14-2	08-11-12	73
58.				No.4659/F-1-5/Budget/2011/14-2	08-11-12	73
59.		No.1-6/2012-RKVY	31-12-12	No.697/F-1-5/Budget/2011/14-2	15-02-13	46
60.				No.699/F-1-5/Budget/2011/14-2	15-02-13	46
61.		No.1-6/2012-RKVY	05-02-13	No.280/F-1-5/Budget/2011/14-2	16-01-13	--
62.				No.280/F-1-5/Budget/2011/14-2	16-01-13	--
63.				No.280/F-1-5/Budget/2011/14-2	16-01-13	--
64.				No.296/F-1-5/Budget/2011/14-2	18-01-13	--
65.				No.298/F-1-5/Budget/2011/14-2	18-01-13	--
66.				No.682/F-1-5/Budget/2011/14-2	15-02-13	10
67.		No.1-6/2012-RKVY	14-03-13	No.1252/F-1-5/Budget/2011/14-2	18-03-13	04
68.				No.1254/F-1-5/Budget/2011/14-2	18-03-13	04
69.				No.1256/F-1-5/Budget/2011/14-2	18-03-13	04
70.				No.1426/F-1-5/Budget/2011/14-2	23-03-13	09
71.				No.1428/F-1-5/Budget/2011/14-2	23-03-13	09
72.				No.1902/F-1-5/Budget/2011/14-2	30-04-13	16
73.				No.1904/F-1-5/Budget/2011/14-2	30-04-13	16
74.		No.8-1/2012-RKVY	06-06-12	No.2723/F-1-5/Budget/2011/14-2	14-06-12	08
75.				No.2725/F-1-5/Budget/2011/14-2	14-06-12	08
76.				No.2727/F-1-5/Budget/2011/14-2	14-06-12	08
77.		No.8-1/2012-RKVY	06-07-12	No.3427/F-1-5/Budget/2011/14-2	27-07-12	21
78.				No.3429/F-1-5/Budget/2011/14-2	27-07-12	21

Appendix-2.1.4*(Referred to in para 2.1.8.3; page 19)***Statement showing details of year-wise plant production in the Nurseries**

Name of Nursery	Production of plants during					Total production required (four lakh plants ¹ each year)	Capacity utilisation (per cent)
	2009-10	2010-11	2011-12	2012-13	Total		
Putpura, Janjgir	23376	20144	19988	16256	79,764	16,00,000	05
Dodki-Janjgir	22749	27447	32758	35834	1,18,788	16,00,000	07
Bhamni-Mahasamund	20010	33402	45320	19600	1,18,332	16,00,000	07
Kisandi-Mahasamund	13895	9215	32010	41320	96,440	16,00,000	06
Bindranavagaon, Dhamtari	221498	236324	157620	164789	7,80,231	16,00,000	49
Semra, Dhamtari	207884	171571	117938	132344	6,29,737	16,00,000	39
Shingarbhat Kanker	6780	3025	950	17125	27,880	16,00,000	02
Nathianavagaon, Kanker	6600	0	2275	4975	13,850	16,00,000	01
Purantarai, Dantewada	15228	15948	40470	16091	87,737	16,00,000	05
Kirandul, Dantewada	0	8397	25827	11027	45,251	16,00,000	03

(Source: Information furnished by the Horticulture Department)

Each year 4,00,000 plants were to be produced by each nursery, so for four years the total productions would be $4 \times 4,00,000 = 16,00,000$ plants

Appendix 2.1.5

(Referred to in Paragraph 2.1.8.7; page 24)

Statement showing details of seed procurement of varieties more than 10 years old and not listed

Seed variety	Mahasa- mund	Sarguja	Bastar	Raipur	Kanker	Dham- tari	Kawar- dha	Rai- garh	Bilas- pur	Durg	Rajna- ndgaon	Kori- ya	Total (qtls)	Value (in ₹)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Rice Varieties(Kharif)														
MAHAMAYA	1095.80	0	0	9285.38	591.60	2782.50	108.30	537.30	3640.50	7964.40	1787.40	0	27793.2	5558636
KRISHNA HANSHA	46.80	0	0	0	0	0	0	0	0	0	0	0	46.80	9360
SHATABDHI	93.00	0	0	285.00	154.20	0	0	0	0	79.50	0	0	611.70	122340
DANTESHWARI	108.60	0	15.30	218.76	0	0	0	0	0	0.00	0	0	342.66	68532
BPT 5204	0	22.50	557.40	0	0	647.70	0	109.50	0	321.60	0	87.90	1746.60	349320
NARENDRA 97	0	19.50	40.80	0	0	0	0	13.80	0	0	100.20	0	174.30	34860
PURNIMA	0	0	0	0	36.30	161.40	0	0	73.20	0	0	0	270.90	54180
MASURI	0	0	0	0	14.40	0	0	0	0	0	0	0	14.40	2880
MTU 1032	0	0	241.50	200.10	1603.5	142.20	0	0	412.20	301.80	0	0	2901.30	580260
BAMLESHWARI	0	0	0	35.61	0	536.70	0	0	88.20	190.50	0	0	851.01	170202
SAMLESHWARI	0	0	0	300.70	0	0	0	0	0	0	0	0	300.70	60140
BPT 3291	0	0	463.50	0	0	144.90	0	0	0	54.90	0	0	663.30	132660
KARMA MASURI	0	0	27.30	52.00	0	0	0	0	0	139.80	0	0	219.10	43820
INDIRA SUGANDHIT	0	0	0	0	0	0	0	0	0	63.60	0	0	63.60	12720
CHANDRA HASINI	0	0	0	70.00	0	0	0	0	158.40	0	0	0	228.40	45680
MTU 1031	0	0	0	0	246.90	227.10	0	0	0	0	0	0	474.00	94800
WGL 14	0	0	9.60	0	0	0	0	0	0	0	0	0	9.60	1920
TRIGUNA	0	0	452.70	0	0	0	0	0	0	0	0	0	452.70	90540
JR 503	0	0	0	0	0	0	0	11.70	0	0	0	0	11.70	2340
TOTAL	1344.20	42.00	1808.1	10447.6	2646.9	4642.50	108.30	672.30	4372.5	9116.10	1887.60	87.90	37175.9	7435190
Rice Variety(Rabi)														
MAHAMAYA	0	0	0	0	0	0	0	0	300.00	0	644.40	0	944.40	188880
TOTAL	0	0	0	0	0	0	0	0	300.00	0	644.40	0	944.40	188880

<i>Wheat Varieties</i>															
DL 788-2	9.60	661.00	0	132.00	0	0	0	0	1371.60	0	100.80	0	41.20	2316.20	463240
HI 1077	0	0	0	0	0	0	0	0	1082.00	0	0	0	0	1082.00	216400
HI 1544	0	32.00	0	0	0	0	0	0	0	0	0	0	0	32.00	6400
KANCHAN	0	0	0	200.00	0	0	0	0	0	0	0	0	0	200.00	40000
AMAR	0	0	0	39.20	0	0	0	0	0	124.40	170.80	9.60	144.00	488.00	97600
SUJATA	68.80	140.80	0	145.20	0	14.00	0	0	42.00	0	92.40	0	0	503.20	100640
GW 273	324.00	1999.20	10.40	514.80	0	0	98.00	1082.00	720.40	532.40	509.20	84.00	0	5874.40	1174880
HI 1500	0	0	0	33.60	0	0	0	0	0	0	0	0	0	33.60	6720
HI 8627	0	32.20	0	0	0	0	0	0	0	0	0	0	0	32.20	6440
DL 803-3	0	136.80	0	0	0	29.20	0	111.80	0	0	54.00	0	0	331.80	66360
HW 2004	0	0	0	0	6.24	8.00	0	0	0	0	0	0	0	14.24	2848
HI 8498	0	0	15.20	0	22.00	0	0	0	0	15.60	99.60	0	0	152.40	30480
K 9107	0	0	0	0	21.20	0	0	0	0	131.20	0	0	0	152.40	30480
HI 8381	0	0	0	0	0	0	0	0	0	0	188.00	20.00	0	208.00	41600
HI 1454	0	0	0	0	0	0	0	92.40	44.80	46.80	60.00	0	0	244.00	48800
GW 496	0	0	4.80	0	0	0	0	0	0	13.60	0	0	0	18.40	3680
HD 2864	0	0	144.00	0	0	0	0	0	0	0	0	0	0	144.00	28800
MP 3020	0	0	7.20	0	0	0	0	64.80	0	0	0	0	0	72.00	14400
VIDISHA	0	0	0	0	0	0	0	0	55.60	0	0	0	0	55.60	11120
TOTAL	402.40	3002.00	181.60	1064.80	49.44	51.20	98.00	3846.60	1092.00	1244.40	652.80	269.20	11954.4	2390888	
Grand Total	1746.60	3044.00	1989.7	11512.4	2696.34	4693.70	206.30	4518.90	5764.50	10360.5	3184.80	357.10	50074.8	10014958	

Appendix 2.1.6

(Referred to in paragraph 2.1.8.8 (i); page 25)

Statement indicating amount sanctioned for construction of FICs which were lying blocked due to non-taking up the construction works

Sl	District	Block	Date	FIC	Amount	Sl	District	Block	Date	FIC	Amount	Sl	District	Block	Date	FIC	Amount
1	Raipur	Bhilaigarh	18-Mar-2010	Bhilaigarh	7	41	DURG	Patan	2-Aug-2010	Tulsi	8	81	Surajga	Khairagarh	28-Mar-2011	Murlipar	8
2		Mainpur	18-Mar-2010	Mainpur	7	42		Patan	2-Aug-2010	Teligund	8	82		Chukhadan	28-Mar-2011	Palimeta	8
3		Devbogh	18-Mar-2010	Devbogh	7	43		Durg	2-Aug-2010	Anda	8	83		Kanker	20-Aug-2011	Puswada	8
4		Arang	26-Feb-2011	Paragaon	8	44		Dhanda	2-Aug-2010	Pendri	8	84		Koilbada	13-Mar-2011	Kapsi	6.5
5		Arang	26-Feb-2011	Mothali	8	45		Dhanda	4-Jul-2012	Bori	8	85		Sitapur	29-Apr-2011	Sitapur	7
6		Arang	26-Feb-2011	Kostrangi	8	46		Gurur	16-Mar-2010	Gurur	7	86		Pratapgarh	29-Apr-2011	Pratapgarh	8
7		Arang	26-Feb-2011	Kunhari	8	47		Gunderdahi	30-Aug-2012	Kachand	8	87		Mainpat	21-Sep-2011	Khadgaon	8
8		B.Bazar	26-Feb-2011	Khamriya	8	48		Gurur	30-Aug-2012	Purur	8	88		Mainpat	29-Apr-2011	Bandana	8
9		B.Bazar	26-Feb-2011	Blarsela	8	49		Gurur	30-Aug-2012	Dhaneli	8	89		Amrikapur	29-Apr-2011	Darima	8
10		B.Bazar	26-Feb-2011	Semradiah	8	50		Balod	7-Jun-2012	Karhiba	8	90		Lakhampur	21-Sep-2011	Katinda	8
11		Tilda	26-Feb-2011	Bhimburi	8	51		Dondilohara	22-May-2012	Devriba	8	91		Lakhampur	29-Apr-2011	Lakhampur	8
12		Tilda	26-Feb-2011	Todha	8	52		Doundi	7-Jun-2012	Gujra	8	92		Lundra	21-Sep-2011	Lamgaon	8
13		Gariabandh	26-Feb-2011	Maroda	8	53		Gunderdahi	30-Aug-2012	Kodeva	8	93		Lundra	29-Apr-2011	Dhorpur	8
14		Gariabandh	26-Feb-2011	Sadakpursu	8	54		Balod	30-Aug-2012	Tarod	8	94		Pratapgarh	11-Jan-2011	Kerta	8
15		Gariabandh	26-Feb-2011	Nagabuda	8	55		Balod	30-Aug-2012	Paroda	8	95		Bhaiyathan	11-Jan-2011	Bhaiyathan	8
16		Dharsiva	26-Feb-2011	Sejhabar	8	56		Dondilohara	30-Aug-2012	Dudhli	8	96		Bhaiyathan	11-Jan-2011	Vauja	8
17		Figeshwar	26-Feb-2011	Pasod	8	57		Dondilohara	30-Aug-2012	Mangch	8	97		Odgi	11-Jan-2011	Odgi	8
18		Figeshwar	26-Feb-2011	Laharsi	8	58		Doundi	30-Aug-2012	Awari	8	98		Odgi	11-Jan-2011	Chandmibihir	8
19		Figeshwar	26-Feb-2011	Arand	8	59		Gunderdahi	2-Aug-2010	Limora	8	99		Pratapgarh	11-Jan-2011	Pratapgarh	7
20		Figeshwar	26-Feb-2011	Kopra	8	60		Dondilohara	2-Aug-2010	Killewar	8	100		Ramanujnag	11-Jan-2011	Ramanujnag	8
21		Mainpur	26-Feb-2011	Gurugibhat	8	61		Gunderdahi	2-Aug-2010	Eragud	8	101		Premnagar	11-Jan-2011	Chandanpur	8
22		Mainpur	26-Feb-2011	amulpadar	8	62		Dondi	2-Aug-2010	Salhe	8	102		Wadrafnagar	29-Apr-2011	Wadrafnagar	8
23		Figeshwar	13-May-2011	Bijli	8	63		Bemetara	22-May-2012	Pendritar	8	103		Rajpur	29-Apr-2011	Bario	8
24		Simga	13-May-2011	Newari	8	64		Saja	22-May-2012	Umraon	8	104		Ramanujganj	29-Apr-2011	Sanawal	8
25		Simga	13-May-2011	Tulsi	8	65		Saja	22-May-2012	Thelka	8	105		Kusmi	29-Apr-2011	Samri	8
26		Simga	13-May-2011	Kriwai	8	66		Nawagarh	22-May-2012	Ranbodhi	8	106		Kusmi	21-Sep-2011	Chando	8
27		Simga	13-May-2011	Khandua	8	67		Berla22-May-2012	Sarda		8	107		Ramanujganj	21-Sep-2011	Trikunda	8
28		Kasdol	13-May-2011	Rajadevari	8	68		Berla	22-May-2012	Godgiri	8	108		Balampur	21-Sep-2011	Tatapani	8
29		Kasdol	13-May-2011	Chatwan	8	69		Nawagarh	22-May-2012	Nandgha	8	109		Wadrafnagar	29-Apr-2011	Balangi	8
30		Kasdol	13-May-2011	Anrua	8	70		Saja	22-May-2012	Parpodi	8	110		Balampur	29-Apr-2011	Balampur	8
31		Arang	13-May-2011	Godhi	8	71		Saja	22-May-2012	Beltara	8	111		Udaipur	29-Apr-2011	Udaipur	8
32		Tilda	13-May-2011	Tulsi	8	72		Saja	22-May-2012	Maro	8	112		Sitapur	29-Apr-2011	Sitapur	8
33		Abhanpur	2011-12	Manikchou	8	73		Bemetara	22-May-2012	Umarai	8			Total			886.5
34		Abhanpur	2011-12	Dhodra	8	74		Saja	22-May-2012	Dongitar	8						
35		Arang	2011-12	Semriya	8	75		Berla	22-May-2012	Sodhi	8			Amount figures are ₹ in lakh			
36		Arang	2011-12	Godhi	8	76		Berla	22-May-2012	Pabada	8						
37		Kasdol	2011-12	Hatod	8	77	Rajnand-gaon	Dongargarh	20-Apr-2010	Bholli	7			Dates mentioned under date column pertains to date of release of funds to the implementing agencies			
38		Kasdol	2011-12	Sarva	8	78		Chukhadan	28-Mar-2011	Salheva	8						
39		Dhanda	4-Jul-2012	Kurmigund	8	79		Rajnandgaon	28-Mar-2011	Somni	8						
40		Dhanda	4-Jul-2012	Litiya	7	80		Churia	28-Mar-2011	Godalwa	8						

Appendix 2.1.7

(Referred to in Paragraph 2.1.8.8 (ii); page 27)

Statement indicating release of funds for BMFCs

Sl	Block	District	Date of sanction	Amount (₹ in lakh)
1	Kota	Bilaspur	2011-12	36
2	Nawagarh	Durg	11-9-09 and 6-4-10	32.31
3	Bemetara	Durg	26-09-2011	38
4	Gunderdehi	Durg	03-05-2011	32.31
5	Durg	Durg	26-09-2011	38
6	Patan	Durg	03-05-2011	35
7	Narharpur	Kanker	04-12-2010	30
8	Simga	Raipur	26-02-2011	28.76
9	Dharsiwa	Raipur	15-05-2011	28.76
10	Tilda	Raipur	26-02-2011	28.76
11	Baloda Bazaar	Raipur	26-02-2011	28.76
12	Fingeshwar	Raipur	2011-12	28.76
13	Churra	Raipur	2011-12	28.76
14	Bhatapara	Raipur	15-05-2011	28.76
15	Kasdol	Raipur	15-05-2011	28.76
16	Arang	Raipur	15-05-2011	28.76
17	Bilagarh	Raipur	08-06-2010	28.76
18	Chukhadan	Rajnandgaon	03-06-2011	32.31
19	Dongargaon	Rajnandgaon	03-06-2011	32.31
20	Chhuiakala	Rajnandgaon	03-06-2011	32.31
Total				626.15

Appendix 2.1.8

(Referred to in Paragraph 2.1.8.11; page 30)

Statement showing overlapping of activities under RKVY and Macro Management of Agriculture (MMA)

(₹ in lakh)

SI	Type of Implement	MMA		R.K.V.Y.		MMA		R.K.V.Y.		MMA		R.K.V.Y.	
		Units	Amount	Units	Amount	Units	Amount	Units	Amount	Units	Amount	Units	Amount
2010-11		Durg				Bilaspur				Rajnandgaon			
	1 Power Tiller	79	35.55	142	99.40	33	14.85	130	103.10	74	33.35	127	88.90
	2 Mould Bold Plough	08	0.333	08	0.867	0	0	0	0	0	0	0	0
	3 Cage wheel/harrow disk	03	0.074	01	0.20	0	0	0	0	0	0	0	0
	4 Leveller/thrasher blade	02	0.050	01	0.05	0	0	0	0	0	0	0	0
	5 Self propelled reaper	27	5.726	30	12.11	04	0.77	103	42.59	0	0	0	0
	6 Power Thrasher	29	3.470	162	38.84	05	0.60	162	38.63	0	0	0	0
	7 Tractor operated equipments	0	0	0	0	17	0.46	257	21.40	0	0	0	0
	8 Tractor	0	0	0	0	0	0	0	0	08	0.36	05	2.25
	9 Power operated equipments	0	0	0	0	0	0	0	0	06	92.26	444	120.69
2011-12	Sub-total	148	45.203	344	151.467	59	16.68	652	205.72	88	125.97	576	211.84
	1 Power Tiller	19	8.550	220	99.0	62	27.90	104	46.80	31	13.92	77	33.80
	2 Cultivator	05	0.243	21	1.021	0	0	0	0	0	0	0	0
	3 Mould Bold Plough	06	0.300	52	2.86	0	0	0	0	0	0	0	0
	4 Cage wheel/harrow disk	06	0.390	12	0.290	0	0	0	0	0	0	0	0
	5 Leveller/thrasher blade	02	0.070	38	1.13	0	0	0	0	0	0	0	0
	6 Self propelled reaper	14	4.920	146	29.91	64	14.93	143	41.99	0	0	0	0
	7 Power thrasher	08	0.960	224	26.64	47	5.64	84	10.08	0	0	0	0
	8 Hand held grass cutters	200	0.054	2485	0.671	0	0	0	0	0	0	0	0
	9 Tractor	0	0	0	0	0	0	0	0	04	1.80	02	0.90
2012-13	10 Tractor operated equipments	0	0	0	0	105	3.83	367	9.11	0	0	0	0
	11 Power operated equipments	0	0	0	0	0	0	0	0	480	12.80	474	80.11
	Sub-total	260	15.487	3198	161.522	278	52.3	698	107.98	515	28.52	553	114.81
	1 Power Tiller	01	0.450	98	44.10	04	1.80	90	40.50	03	1.35	91	40.57
	2 Thrasher	0	0	0	0	07	0.84	136	16.32	0	0	0	0
	3 Seed drill	20	0.142	28	2.80	0	0	0	0	0	0	0	0
	4 Paddy weeder/hand hoes	502	0.386	0	0	0	0	0	0	0	0	0	0
	5 Hand held grass cutters	778	0.257	0	0	0	0	0	0	0	0	0	0
	6 Cultivators	06	0.332	22	1.344	0	0	0	0	0	0	0	0
	7 Plough	02	0.141	48	3.216	0	0	0	0	0	0	0	0

8	Cage Wheel	04	0.121	11	0.375	0	0	0	0	0	0	0	0	0
9	Leveller/Thrasher blade	03	0.135	52	2.05	0	0	0	0	0	0	0	0	0
10	Reaper	0	0	0	0	05	1.50	267	49.41	0	0	0	0	0
11	Tractor operated equipments	0	0	0	0	22	2.30	652	64.57	0	0	0	0	0
12	Power operated equipments	0	0	125	2.46	0	0	0	0	05	0.30	995	133.22	
	Sub-total	1316	1.964	384	56.345	38	6.44	1145	170.8	8	1.65	1086	173.79	
	Total	1724	62.654	3926	369.33	375	75.42	2495	484.50	611	156.14	2215	500.44	
	Grand Total					369.33+484.50+500.44=1354.27 lakh								

Appendix-2.1.9

(Referred to in para 2.1.8.14; page 34)

Statement showing physical target and achievement under RADP as of March 2013

Sl	Name of item	Unit	Target	Achievement	Percentage of achievement
1	Diversified farming system	Hectares	3299.988	3705.85	112
2	Silage making form increased availability of green fodder round the year	No	233	265	114
3	Seed production mainly for coarse cereals, pulses, oil seeds and vegetables	Hectares	245	95	39
4	Green House	Hectares	4.50	6.00	133
5	Low Tunnel/Poly House	No	5	5	100
6	Farm Pond	No	119	148	124
7	Dugwell	No	4	4	100
8	Community Tanks	No	31	37	119
9	Pipe/Pre-casted distribution system	Hectares	165	105	64
10	Restoration/Renovation of small tank/Renovation of tank	No	18	15	83
11	In-situ moisture conservation	Hectare	585	287.4	49
12	Permanent structure of vermin-bed	No	287	336	117
13	Green Manuring	Hectares	101	100	99
14	Post Harvest Storage	No	64	57	89
15	Farm Mechanisation	No	08	06	75
16	Crop Insurance	Hectares	70	00	0

(Source: Information provided by Department and compiled by Audit)

Appendix-2.2.1

(Referred to in para 2.2.8.1(b)(i); page 46)

Statement showing the faulty preparation of IAY wait list

S. No.	Village	Beneficiary (S/Shri)	Father/Husband (S/Shri)	Category	BPL S.No. (in order of seniority)	S.No of IAY waitlist	Year of assistance
1	2	3	4	5	6	7	8
1	Dharsiwa	Shyam Kumar	Baldu	OBC	01292	11	2009-10
2	Dharsiwa	Budh	Joidha	OBC	01300	10	2007-08
3	Dharsiwa	Jameer Khan	Safid Khan	General	01301	14	2007-08
4	Dharsiwa	Premalal	Prabhuram	OBC	01307	13	2009-10
5	Dharsiwa	Jagdish	Govind	General	01322	9	2008-09
6	Dharsiwa	Bharat	Tekram	General	01323	16	2010-11
7	Dharsiwa	Iqbal Md	Noor Md	General	01342	15	2007-08
8	Charoda	Bhagwati	Dharmu	OBC	02044	4	2008-09
9	Charoda	Khatijoon	Shabbir	General	02047	3	2007-08
10	Charoda	Radheshyam	Hiraram	OBC	02087	14	2009-10
11	Charoda	Prakash Giri	Karan Giri	General	02091	11	2008-09
12	Saragaon	Dulari	Tiharu	OBC	03322	10	2009-10
13	Saragaon	Bhagwat	Shivsoni	General	03336	6	2007-08
14	Koora	Arjun Lal	Brij Lal	ST	00473	6	
15	Koora	Sukhrum	Roop Singh	SC	00478	5	2006-07
16	Malaud	Saraswati	Mehtaru	OBC	01789	14	
17	Malaud	Kapil	Sukhlal	OBC	01808	13	2009-10

Statement showing the non-maintenance of BPL seniority in IAY list of GP Ajgarbahar

S.No.	Name/Father Husband	Category	BPL survey No.	S.No of BPL list	S.No. in IAY waitlist
1	2	3	4	5	6
1	Devsingh/Shudh Ram	ST	10186	32	33
2	Mansai/Ratnu	ST	10195	41	40
3	Phulmathai/Manor	SC	10197	43	27
4	Sagunabai/Anath	SC	10204	50	13
5	Samarsai/Ratnu	ST	10208	54	28

(Source: Information furnished by department and compiled by audit)

Appendix-2.2.2

(Referred to in paragraph 2.2.8.1(b)(iv); page 47)

Statement showing ineligible beneficiaries of Janpad Panchayat Mainpaat

(Amount in ₹)

Sl. No	Village	BPL No.	Name of Beneficiary	Father/Husband	Gender	Category	Year of allotment	Amount of assistance
1	Narmadapur	4824	Siddhnath	Malik Sai	M	ST	2009-10	35000
2	Narmadapur	4247	Narad	Dulli	M	OBC	2009-10	35000
3	Narmadapur	4538	Kishun ram	Nanhukh	M	OBC	2009-10	35000
4	Narmadapur	4820	Neetu Sinha	Narendra Sinha	F	Gen(Ph.)	2009-10	35000
5	Narmadapur	4513	Ramnath	Kehantu	M	ST	2009-10	35000
6	Narmadapur	4561	Joseph	Chote kola	M	ST	2009-10	35000
7	Narmadapur	4385	Moti Yadav	Dhani Yadav	M	OBC	2009-10	35000
8	Narmadapur	4539	Devraj	Harilal	M	OBC	2009-10	35000
9	Narmadapur	4425	Ajay	Ram	M	OBC	2009-10	35000
10	Narmadapur	4268	Santosh	Matwar	M	SC	2009-10	35000
11	Narmadapur	4732	Shiv Prasad	Gariban Ram	M	ST	2009-10	35000
12	Narmadapur	4424	Goberdhan	Somanru	M	OBC	2009-10	35000
13	Narmadapur	4702	Awadh Ram	Chaturi	M	ST	2009-10	35000
14	Narmadapur	4420	Trivedi	Rampyari	M	OBC(PH)	2009-10	35000
15	Narmadapur	4631	Ramsurat	Vijaynath	M	OBC	2009-10	35000
16	Narmadapur	4468	Garibsai	Dalbeer	M	ST	2009-10	35000
17	Narmadapur	4618	Manak	Babai	M	OBC	2009-10	35000
18	Narmadapur	4628	Dhanmatiya	Laykumar	F	OBC	2009-10	35000
19	Narmadapur	4534	Harishankar	Shobhnath	M	OBC	2009-10	35000
20	Narmadapur	4739	Brahma Ram	Gariban Ram	M	ST	2009-10	35000
21	Narmadapur	4231	Bhanudeep	Bhooknath	M	OBC(Ph)	2009-10	35000
22	Narmadapur	4692	Moti	Devkaran	M	SC	2009-10	35000

Appendix-2.2.3

(Referred to in paragraph 2.2.8.2 (a); page 48)

Statement showing the financial status of test checked districts

(₹ in lakh)

District	Year	Opening Balance	Central Share	State Share	Other Receipts	Total Funds available	Expenditure	Closing Balance	Savings (per cent)	Difference in OB and CB*
1	2	3	4	5	6	7	8	9	10	11
Bastar	2008-09	16.25	685.19	228.40	0	929.84	912.65	17.19	1.85	
	2009-10	352.56	1022.51	452.62	11.41	1839.10	1664.45	174.65	9.50	335.37
	2010-11	174.65	1270.58	371.30	22.37	1838.90	1590.82	248.08	13.49	0.00
	2011-12	248.08	802.37	319.67	8.35	1378.47	1161.66	216.81	15.73	0.00
	2012-13	165.59	950.81	316.93	8.91	1442.24	1260.93	181.31	12.57	-51.22
Durg	2008-09	3.84	486.28	162.10	0	652.22	647.65	4.57	0.70	
	2009-10	27.27	717.05	318.36	0	1062.68	1062.64	0.04	0.00	22.70
	2010-11	66.90	836.64	179.88	0	1083.42	1058.73	24.69	2.28	66.86
	2011-12	23.35	817.26	378.12	0	1218.73	1120.95	97.78	8.02	-1.34
	2012-13	54.47	941.73	313.91	11.08	1321.19	1228.50	92.69	7.02	-43.31
Kanker	2008-09	0.42	218.66	72.89	0	291.97	277.20	14.77	5.06	
	2009-10	122.53	335.58	145.37	8.05	611.53	592.13	19.40	3.17	107.76
	2010-11	36.58	301.49	87.91	3.63	429.61	409.37	20.24	4.71	17.18
	2011-12	24.01	364.95	136.40	0	525.36	521.49	3.87	0.74	3.77
	2012-13	8.37	425.98	141.99	1.6	577.94	538.35	39.59	6.85	4.50
Korba	2008-09	0.02	253.96	84.66	0	338.64	338.45	0.19	0.05	
	2009-10	124.99	382.20	168.83	0	676.02	655.55	20.47	3.03	124.80
	2010-11	32.67	436.96	145.65	4.52	619.80	582.75	37.05	5.98	12.20
	2011-12	40.07	426.84	142.28	0	609.19	569.25	39.94	6.56	3.02
	2012-13	43.11	491.84	163.93	3.4	702.28	642.95	59.33	8.45	3.17
Raipur	2008-09	0.93	794.97	255.24	13.33	1064.48	1059.80	4.68	0.44	
	2009-10	379.47	1123.12	499.30	13.92	2015.81	1976.45	39.36	1.95	374.79
	2010-11	48.39	1317.44	299.59	233.17	1898.59	1782.00	116.59	6.14	9.03
	2011-12	126.06	1286.91	578.28	0	1991.25	1703.02	288.23	14.47	9.47
	2012-13	73.75	1482.91	494.30	0	2050.96	1323.90	727.06	35.45	-214.48
Surguja	2008-09	50.46	1001.68	261.67	6.60	1320.41	1320.30	0.11	0.01	
	2009-10	589.45	1507.46	738.14	23.86	2858.91	2660.28	198.63	6.95	589.34
	2010-11	198.62	1857.32	492.78	19.76	2568.48	2358.79	209.69	8.16	-0.01
	2011-12	209.90	1636.87	671.74	68.84	2587.35	2223.58	363.77	14.06	0.21
	2012-13	361.77	1876.66	625.56	41.08	2905.07	2750.98	154.09	5.30	-2.00

* = Opening Balance of current year less Closing Balance of previous year

Appendix-2.2.4

(Referred to in paragraph 2.2.8.3(a); page 51)

Delay in release of State share to DRDAs

(₹ in lakh)

S. No.	Year	Installment	Central Share	Date of release of Central Share	State Share	Date of release of State Share	Delay in days
1	2008-09	1	228.397	4/30/2008	76.132	7/15/2008	46
2	2008-09	1	84.657	3/30/2008	28.219	8/19/2008	112
3	2008-09	1	14.775	10/14/2008	4.925	3/16/2009	123
4	2008-09	2	243.14	9/17/2008	72.23	3/25/2009	159
5	2008-09	1	2929.63	1/29/2009	976.544	6/24/2009	116
6	2008-09	1	432.01	2/17/2009	144.003	6/24/2009	97
7	2008-09	2	138.46	3/18/2009	46.153	6/24/2009	68
8	2008-09	A	252.436	3/20/2009	84.146	6/24/2009	66
9	2008-09	A	4526.18	2/2/2009	1173.985	6/24/2009	112
10	2008-09	2	0	10/20/2008	72.226	6/24/2009	217
11	2008-09	2	0	3/9/2009	7.502	6/24/2009	77
12	2009-10	1	4694.976	4/2/2009	1564.992	9/2/2009	123
13	2008-09	2	0	10/20/2008	275.468	9/2/2009	287
14	2008-09	2	0	3/9/2009	59.273	9/2/2009	147
15	2008-09	2	8.66	2/14/2009	2.886	8/7/2010	509
16	2009-10	2	119.715	11/25/2009	39.905	3/16/2010	81
17	2009-10	2	151.749	10/19/2009	50.583	3/16/2010	118
18	2009-10	2	575.355	12/2/2009	191.785	3/16/2010	74
19	2009-10	2	52.727	3/22/2010	17.575	4/26/2010	5
20	2009-10	2	259.84	3/22/2010	86.615	4/26/2010	5
21	2009-10	2	29.243	3/31/2008	9.748	5/14/2010	744
22	2009-10	2	508.815	3/22/2010	169.605	5/14/2010	23
23	2009-10	2	16.28	3/27/2010	5.427	5/14/2010	18
24	2010-11	1	3354.673	4/12/2010	1118.224	6/9/2010	28
25	2010-11	1	0	4/12/2010	68.003	7/7/2010	56
26	2010-11	1	3063.812	5/11/2010	1021.27	7/15/2010	35
27	2010-11	1	235.277	5/21/2010	78.426	12/5/2011	533
28	2010-11	1	290.85	7/15/2010	42.66	9/16/2010	33
29	2010-11	1		7/15/2010	54.29	9/17/2010	34
30	2010-11	2	895.191	12/13/2010	298.397	3/14/2011	61
31	2010-11	2	597.093	12/30/2010	199.031	3/14/2011	44
32	2010-11	1	79.57	3/29/2011	26.523	5/3/2011	5
33	2011-12	1	3627.89	4/18/2011	1209.29	6/30/2011	43
34	2011-12	1	459.65	5/13/2011	153.216	7/12/2011	30
35	2011-12	1	459.65	5/13/2011	153.216	10/17/2011	127
36	2011-12	2	564.965	9/29/2011	188.321	11/24/2011	26
37	2011-12	1	531.113	10/27/2011	177.037	11/28/2011	2
38	2011-12	2	184.615	10/19/2011	61.538	12/3/2011	15
39	2011-12	2	194.343	10/28/2011	64.781	12/3/2011	6
40	2011-12	2	4.622	11/23/2011	1.541	12/28/2011	5
41	2011-12	2	1285.979	11/29/2011	429.67	1/20/2012	22
42	2010-11	2	20.167	8/22/2010	6.622	1/20/2012	486
43	2011-12	2	347.1	12/31/2011	115.7	2/3/2012	4
44	2011-12	1	11084.15	1/30/2012	3694.716	3/24/2012	24
45	2012-13	1	3373.67	5/10/2012	1124.56	6/12/2012	3
46	2012-13	1	1241.33	5/25/2012	413.776	6/29/2012	5
47	2012-13	2	397.945	8/9/2012	132.648	9/18/2012	10

S. No.	Year	Installment	Central Share	Date of release of Central Share	State Share	Date of release of State Share	Delay in days
48	2012-13	2	426.94	8/9/2012	142.313	9/20/2012	12
49	2012-13	2	26.25	8/24/2012	8.75	9/29/2012	6
50	2012-13	2	5.638	8/29/2012	1.879	11/3/2012	36
51	2012-13	2	58.67	10/25/2012	19.556	12/10/2012	16
52	2012-13	2	26.25	8/9/2012	8.75	12/11/2012	94
53	2012-13	2	215.15	3/31/2012	71.716	12/26/2012	240
54	2012-13	2	62.43	3/31/2012	20.81	12/28/2012	242
55	2012-13	1	582	1/30/2012	3.628	2/12/2013	349
56	2012-13	2	320.577	12/25/2012	106.859	2/11/2013	18
57	2012-13	2	1683.435	12/31/2012	561.145	2/11/2013	12
58	2012-13	2	548.1	12/28/2012	182.7	2/11/2013	15
59	2012-13	2	148.125	12/31/2012	49.375	2/11/2013	12
60	2012-13	2	236.46	1/18/2013	76.8	2/26/2013	9
61	2012-13	2	27.403	11/30/2012	9.134	2/26/2013	58
62	2012-13	2	91.84	3/31/2012	30.613	3/7/2013	311

Appendix-2.2.5

(Referred to in paragraph 2.2.8.3(c);page 52)

Statement showing the delay in transfer of funds into the IAY A/C after receipt of funds from GoI

(Amount in ₹)

In Zilla Panchayat Korba					
S.No	Details of amount credited from GoI		Details of amount transferred to IAY funds		Delay in days
1	17/04/2008	4232800	22/05/2008	Central Bank of India	34
2	12/07/2008	8465700	18/07/2008	Central Bank of India	6
3	03/10/2008	12698500	23/10/2008	Central Bank of India	19
4	05/02/2009	10946000	06/03/2009	Central Bank of India	28
5	21/03/2009	450900	26/03/2009	Central Bank of India	5
6	24/03/2009	1033000	26/03/2009	Central Bank of India	2
7	27/04/2009	15288000	25/05/2009	Central Bank of India	28
8	25/08/2009	3822000	17/09/2009	Central Bank of India	23
9	02/01/2010	19109500	13/01/2010	Bank of India	11
10	22/05/2012	3797500	23/06/2012	Central Bank of India	32
In Zilla Panchayat Bastar					
1	04/05/2010	29471800	22/05/2010	IDBI Jagdalpur	18
2	01/06/2010	29471700	19/06/2010	IDBI Jagdalpur	18
3	17/03/2011	23259500	26/03/2011	IDBI Jagdalpur	9
4	28/04/2011	21332500	11/05/2011	IDBI Jagdalpur	13
5	28/04/2011	12943400	20/05/2011	IDBI Jagdalpur	22
6	22/03/2012	39445800	23/03/2012	IDBI Jagdalpur	1
7	03/04/2012	3614000	28/04/2012	IDBI Jagdalpur	25
8	22/05/2012	46078000	29/05/2012	IDBI Jagdalpur	7
9	28/03/2013	44628900	29/03/2013	IDBI Jagdalpur	1

Appendix-2.2.6

(Referred to in paragraph 2.2.8.3(d); page 54)

Statement showing inadmissible expenditure in Janpad Panchayats

(Amount in ₹)

S.No	Expenditure incurred in JP Dharsiwa		
	Purpose of expenditure	Amount	Vr. No.
1	Payment of wired fencing to M/s Samir Singh, Priyadarshini Nagar, Raipur	50,570/-	84
2	Payment to M/s Aman photo studio	2,150/-	91
3	Payment to M/s Verma Printers	5,200/-	91
4	Payment to M/s Verma Printers	450/-	120
5	Payment to NAZ photo copy centre for purchase of stationery items, photocopy etc,	6,469/-	120
6	Payment to M/s Aman photo studio	30,000/-	176
7	Payment to M/s Verma Printers	5,250/-	176
8	Payment to M/s Aman photo studio	11,950/-	206
9	Payment to M/s Maa Sharada for photocopy and printing	999/-	206
Sub-Total		1,13,038/-	
S.No	Expenditure incurred in JP Paali, Korba		
	Purpose of expenditure	Amount	Ch. No/date
1.	M/s. Anand photocopy, for stationery	3,475	478077/24.04.08
2.	M/s. Mohan transport, for taxi fair	1,000	677511/01.01.09
3.	M/s. Kamala store, for stationery	11,300	677519/04.02.09
4.	M/s. Chauhan electricals, for electrical items	18,800	677520/04.02.09
5.	M/s. Anand Photocopy, for photocopy	3,900	677521/05.02.09
6.	M/s. Birendra, for taxi fair	1,000	341773
7.	M/s. Krishna Radio,	12,500	699448/15.09.09
Sub-Total		51,975	
S.No	Expenditure incurred in JP Charama, Kanker		
1.	Advertisement	34,881	050897/26.02.2010
2.	Photocopy	6,042	
Sub-Total		40,923	
S.No	Expenditure incurred in JP Jagdalpur, Bastar		
1.	M/s Hindustan suppliers, for stationery	1984	554633/11.06.2010
2.	M/s Vijay Entt, for stationery	3321	554634/28.07.2010
3.	Purchase of Computer table	35241	554639/24.09.2010
4.	M/s Software world, Purchase of Cartridge	2800	632501/12/2010
5.	M/s Software world	1200	042823/14.05.2012
6.	M/s Sree Saraswati Entt.	12200	042837/18.06.2012
7.	M/s Software world, Repairing of computer and tonner	3200	12765/
8.	Fitting of cooler and fan	4400	042838/18.06.2012
9.	Expenditure on electricity board	500	554640/24.09.2010
10.	Expenditure on photographs	550	554630/20.08.2009
11.	M/s Coral printing press	680	554631/17.11.2009
12.	M/s Software world	400	042789/11.10.2011
13.	M/s Software world	2850	042852/17.08.2012
14.	M/s Ajanta Printers	3377	042853/17.08.2012
Sub-Total		72703	
S.No	Expenditure incurred in JP Ramchandrapur		
1.	Payment to M/s Suman, for photocopy and toner	24500	702304/21.03.12
Grand Total		3,03,139	

Appendix-2.2.7

(Referred to in paragraph 2.2.8.3(f); page 55)

Statement showing diversion from IAY funds

(Amount in ₹)

S.No	Cheque No.	Date	Amount
1	013301	20.11.06	250000
2	013302	22.11.06	250000
3	013304	30.11.06	100000
4	013305	30.11.06	100000
5	013306	11.12.06	100000
6	013307	10.01.07	110000
7	013309	15.01.07	84000
8	013312	23.02.07	100000
9	013313	26.02.07	100000
10	013314	28.02.07	80000
11	013315	01.03.07	50000
12	013316	19.03.07	30000
13	013317	30.03.07	246000
14	013320	30.03.07	125000
15	013321	20.04.07	250000
16	013322	20.04.07	300000
17	013323	23.04.07	90000
18	013324	25.04.07	60000
19	013325	25.04.07	100000
20	013326	28.05.07	30950
21	013329	13.06.07	55000
22	013330	14.06.07	50000
23	013331	04.07.07	55000
24	478053	08.11.07	30000
25	478056	24.12.07	100000
25	677506	04.08.08	120000
27	677510	03.10.08	300000
28	341774	31.03.09	447000
Total			3712950

Diversion of funds in JP Ramchandrapur

Sl. No	Date of diversion	Date of recoupment	Period of diversion (in days)	Amount (in ₹)
1	2	3	4	5
1	16.03.2011	10.05.2011	55	25,00,000
2	06.03.2012	23.04.2012	48	20,00,000
3	24.04.2012	09.01.2013	260	20,00,000
Total				65,00,000

(Source: Information furnished by department and compiled by audit)

Appendix-2.2.8*(Referred to in paragraph 2.2.8.5(f); page 65)***Statement showing difference in MIS and MPR data**

Year		Target	Sanctioned	Completed	Incomplete
2009-10	As per MPR Data	57520	57499	40065	19416
	As per MIS Data	57520	104247	58449	70242
	Difference	0	-46748	-18384	-50826
2010-11	As per MPR Data	40203	40224	41408	17662
	As per MIS Data	19180	40224	58419	40283
	Difference	21023	0	-17011	-22621
2011-12	As per MPR Data	37466	37819	43010	13960
	As per MIS Data	37466	46198	43349	33200
	Difference	0	-8379	-339	-19240
2012-13*	As per MPR Data	43171	42625	26240	30340
	As per MIS Data	41511	63619	25438	76839
	Difference	1660	-20994	802	-46499

(figures excluding Homestead and flood affected)*

Appendix-2.3.1

(Referred to in 2.3.4; page 69)

Details of CSCs location visited by Audit team

S.No	District	Block	CSC Location	CSC Establish/ not establish	CSC Exist/Not exist
1.	Raigarh	Raigarh	Kantahardi	Establish	Exist
2.	Raigarh	Raigarh	Mahapali	Not Establish	Not exist
3.	Raigarh	Raigarh	Tilga	Not Establish	Not exist
4.	Raigarh	Raigarh	Navapara	Not Establish	Not exist
5.	Raigarh	Gharghoda	Teram	Establish	Not exist
6.	Raigarh	Gharghoda	Chhotegumta	Establish	Not exist
7.	Raigarh	Gharghoda	Kurumkella	Establish	Not exist
8.	Dhamtari	Kurud	Chhati	Establish	Exist
9.	Dhamtari	Kurud	Bakhara	Establish	Exist
10.	Dhamtari	Kurud	Acchota	Establish	Exist
11.	Dhamtari	Kurud	Korrah	Establish	Exist
12.	Dhamtari	Kurud	Semra	Establish	Not Exist
13.	Dhamtari	Dhamtari	Kandel	Establish	Exist
14.	Dhamtari	Dhamtari	Koliyari	Establish	Not Exist
15.	Dhamtari	Dhamtari	Bhatgaon	Establish	Not Exist
16.	Raipur	Arang	Chandkhuri	Establish	Not Exist
17.	Raipur	Arang	Tekari	Establish	Not Exist
18.	Raipur	Dharsiva	Amaseoni	Establish	Not Exist
19.	Raipur	Arang	Khapri	Establish	Not Exist
20.	Raipur	Dharsiva	Baroda	Establish	Exist
21.	Raipur	Arang	Nardaha	Establish	Exist
22.	Raipur	Dharsiva	Saragaon	Establish	Exist
23.	Bilaspur	Takhatpur	Ganiyari	Establish	Exist
24.	Bilaspur	Masturi	Masturi	Establish	Exist
25.	Bilaspur	Kota	Majhgaon	Establish	Exist
26.	Bilaspur	Kota	Kargi	Establish	Exist
27.	Bilaspur	Takhatpur	Sakri	Establish	Exist
28.	Bilaspur	Bilha	Sanderi	Establish	Exist
29.	Bilaspur	Bilaspur	Tifra	Establish	Exist
30.	Bilaspur	Kota	Belgahna	Establish	Exist
31.	Bilaspur	Kota	Ratanpur	Establish	Exist
32.	Janjgir	Nawagarh	Banori	Establish	Exist
33.	Janjgir	Nawagarh	Saskho	Establish	Exist
34.	Janjgir	Nawagarh	Sivni Naila	Establish	Exist
35.	Janjgir	Pamgarh	Pamgarh	Establish	Exist
36.	Janjgir	Pamgarh	Mulmula	Establish	Exist
37.	Janjgir	Pamgarh	Meu	Establish	Exist
38.	Janjgir	Pamgarh	Rasota	Establish	Exist
39.	Janjgir	Pamgarh	Bhiloni	Establish	Exist
40.	Raipur	Arang	Mandirhasaud	Establish	Exist
41.	Bilaspur	Kota	Chhatouna	Establish	Not Exist
42.	Janjgir	Navagarh	Khokasha	Establish	Not Exist
43.	Bilaspur	Belha	Belha	Establish	Exist

Appendix 2.3.2.

(Referred to in para 2.3.6; page 71)

Statement showing component wise receipt and expenditure of funds under NeGP

(₹ in crore)

Year	Opening balance	Fund received from DEITY during the year	FDR & Saving A/c Interest received during the year	Funds received as Additional Central Assistance (ACA)	FDR & Saving A/c Interest received during the year	Fund received from State Govt.	Total availability of fund	Expenditure during the year	Closing balance as on 31 st March	Saving Percentage
SWAN										
2005-06	0.00	10.25	0.00	8.16	0.00	0.02	18.43	0.00	18.43	100
2006-07	18.43	0.00	0.69	0.00	0.39	0.01	19.52	3.27	16.25	83.25
2007-08	16.25	0.00	0.88	0.00	0.33	0.55	18.01	0.85	17.16	95.28
2008-09	17.16	0.00	0.72	2.01	0.40	0.05	20.34	0.32	20.02	98.42
2009-10	20.02	0.00	1.52	0.00	0.59	0.05	22.18	2.38	19.80	89.27
2010-11	19.80	0.00	0.49	2.00	0.03	0.15	22.47	4.05	18.42	81.97
2011-12	18.42	4.66	0.14	2.69	0.04	4.55	30.50	26.16	4.34	14.23
2012-13	4.43	25.29	0.22	4.71	0.20	0.06	34.84	32.61	2.23	6.4
Total		40.20	4.66	19.57	1.98	5.44		69.64		
SDC										
2007-08	0.00	4.12	0.00	0.00	0.00	0.00	4.12	0.01	4.11	99.75
2008-09	4.11	0	0.23	0.00	0.00	2.16	6.50	0.18	6.32	97.23
2009-10	6.32	0	0.24	0.00	0.00	0.00	6.56	0.00	6.56	100
2010-11	6.56	1.31	0.27	0.00	0.00	0.00	8.15	0.00	8.15	100
2011-12	8.15	9.70	0.21	0.00	0.00	0.00	18.05	4.79	13.26	73.46
2012-13	13.26	0	0.69	0.00	0.00	0.00	13.95	10.07	3.88	27.81
Total		15.13	1.64	0.00	0.00	2.16		15.05		
CSC										
2006-07	0.00	6.71	0.04	0.00	0.00	0.00	6.75	0.00	6.75	100
2007-08	6.75	6.71	0.30	0.00	0.00	0.00	13.76	0.06	13.70	99.56
2008-09	13.70	0.00	1.08	0.00	0.00	0.00	14.78	0.17	14.61	98.85
2009-10	14.61	0.00	0.31	4.47	0.00	0.00	19.39	0.16	19.23	99.17
2010-11	19.23	0.00	0.74	0.00	0.00	0.00	19.97	5.00	14.97	74.96
2011-12	14.97	0.00	1.24	1.28	0.00	0.00	17.49	3.03	14.46	82.67
2012-13	14.46	0.04	1.01	0.00	0.00	0.00	15.51	9.31	6.20	39.97
Total		13.46	4.72	5.75	0.00	0.00		17.73		
SSDG										
2011-12	0.00	2.81	0.02	0.00	0.00	0.00	2.83	0.12	2.71	95.76
2012-13	2.71	5.00	0.12	0.00	0.00	0.00	7.83	0.21	7.62	97.32
Total		7.81	0.14	0.00	0.00	0.00		0.33		

Source: Financial Audit Report of CHiPS)

(Note: Figures of financial year 2012-13 are unaudited)

Appendix-2.3.3

(Referred to in para 2.3.6.3; page 73)

Short levy of penalty to BOOT operator

(Amount in ₹)

Description	Required Availability	Actual Availability %	Down time	Penalty % Attributable to TCS	Total QGR	50% of QGR /Device QGR	Penalty Calculated By TPA	Penalty Calculated as per Agreement	Difference amount
Equipments SHQ(PBH)	99.5	96.4	3.1	2%	3189814	1594907	31898	63796.28	31898
Equipment DHQ/BHQ(PBH)	99	96.02	2.99	3.48%	14092370	7046185	245207	490414.48	245207
Horizontal/Wireless/VSET(PBH)	90	85.05	4.96	7.40%	20146086	10073043	745405	1490810.4	745405
Equipments SHQ(PBH)	99.5	96.56	2.94	2%	3189814	1594907	31898	63796.28	31898
Equipment DHQ/BHQ(PBH)	99	96.2	2.8	3.10%	14092370	7046185	218432	436863.47	218432
Horizontal/Wireless/VSET(PBH)	90	88.72	1.28	1.50%	20146086	10073043	151096	302191.29	151096
Equipments SHQ(PBH)	99.5	99.22	0.28	0.50%	3189814	1594907	7975	15949.07	7975
Equipment DHQ/BHQ(PBH)	99	96.71	2.29	2.08%	14092370	7046185	146560.6	293121.3	146560.6
Equipment DHQ/BHQ(PBH)	99	96.78	2.22	1.94%	14092370	7046185	136696	273391.98	136696
Equipments SHQ(PBH)	99.5	99.27	0.23	0.50%	3189814	1594907	7975	15949.07	7975
Equipment DHQ/BHQ(PBH)	99	96.76	2.24	1.98%	14092370	7046185	139514	279028.93	139514
Equipments SHQ(PBH)	99.5	98.53	0.97	0.50%	3189814	1594907	7975	15949.07	7975
Equipment DHQ/BHQ(PBH)	99	98.91	0.09	0.50%	14092370	7046185	35230.93	70461.85	35230.93
Horizontal/Wireless/VSAT(PBH)	90	89.23	0.77	0.50%	20146086	10073043	50365.22	100730.43	50365.22
Total							1956227.8	3912453.9	1956227.8
Difference Total									1956226.1

Appendix-2.4.1

(Refer to in Para 2.4.6.4; page 98)

Statement showing unwarranted widening of road

Sl. No.	Agt. No.	Name of work	Initial PCU	PCU after design life and completion period	Widening of carriage width	Un necessary widening	Calculation of extra cost						Amount (₹ in lakh)
							Item executed	Length (m)	width	thickness	Qty (cum)	Rate	
1	4DL/2009-10	Construction of widening and strengthening of Kanker-Bhanuprat app ur-Sambalpur Road Km 41-55					GSB	15000	1.5	0.15	3375	217	732375
							WBM	15000	1.5	0.075	1687.5	601	1014187.5
							Prime coat	15000	1.5	1	22500	27	607500
							Tack coat	15000	1.5	1	22500	7	157500
							BM	15000	1.5	0.075	1687.5	2365	3990037.5
							Tack coat	15000	1.5	1	22500	9	202500
							MSS	15000	1.5	1	22500	59	1327500
		Total	3119	7428	3.75 m to 7 m	1.5 m							8032500
2	5DL/2009-10-09	Construction of widening and strengthening of Kanker-Bhanuprat app ur-Sambalpur Road Km 29-40					GSB	11000	1.5	0.15	2475	217	537075
							WBM	11000	1.5	0.075	1237.5	601	743737.5
							Prime coat	11000	1.5	1	16500	27	445500
							Tack coat	11000	1.5	1	16500	11	181500
							BM	11000	1.5	0.075	1237.5	2365	2926687.5
							Tack coat	11000	1.5	1	16500	9	148500
							MSS	11000	1.5	1	16500	59	973500
		Total	3119	7428	3.75 m to 7 m	1.5 m							5956500
												Grand total	13989000

Year	No.	PCU
2008	1	3119
2009	2	3352.925
2010	3	3604.394375
2011	4	3874.723953
2012	5	4165.32825
2013	6	4477.727868
2014	7	4813.557458
2015	8	5174.574
2016	9	5562.667
2017	10	5979.867
2018	11	6428.357
2019	12	6910.484
2020	13	7428.771

Appendix-2.4.2

(Referred to in para 2.4.8.1; Page 101)

Statement showing recovery of Penalty

SL. No	Name of the Works	Name of the Division	Ag. No.	Work Order Date	PAC (₹ In Crore)	Rate of Contract (per cent)	Upto date Payment (₹ In Crore)	Stipulated Date of Completion	Date of termination/ Actual Completion	Amount of Penalty due for recovery as per Clause - 2 (₹ in lakh)	Amount of Penalty due to recovery as per Clause - 3 (₹ in Lakh)	5% SD	Total penalty to be Recovered (₹ in lakh)	
1	Kondagaon-Amarvati-Yerla Road	Kondagaon	172/DL 2006-07	Mar-07	8.6	5.10 Below SOR	8.1	19.09.2008		48.97	0	0	48.97	Clause 2
2	Ambikapur Ring Road	Ambikapur	3/DL 2009-10	15.06.2009	7.82	43 above SOR	9.12	Jun-10	March 2012 (Completed)	67.10	0.00	0.00	67.10	Clause 2
3	Darima-Mainpat	Ambikapur	43/DL 2005-2006	Aug-05	4.34	5.68 above SOR	4.53	17 Feb. 2007	27 Nov. 2008 (Terminated)	27.52	0.00	0.00	27.52	Clause 2
Total (A)														
4	Bhanupratapur-Pakhanjur	Bhanupratapur	6/ DL 2009-10	Jun-09	6.63	17.86 above SOR	3.85	03.12.2011	28.06.2012	46.88	39.52	0.00	86.40	Clause 3
5	Bisarpani-Suplage Road	Ambikapur	25/ DL 2006-07	29.09.2006	1.28	4.01 below SOR	1.06	Sep-07	Not terminated	7.37	1.69	5.30	14.36	Clause 3
6	Korbi-Chotiya-Chirmiri	Korba	2/DL 2010-11	7.10.2006	3.76	6.2 below SOR	1.43	6.12.2007	01-05-2008, (Terminated Cls 3)	21.16	21.00	7.15	49.31	Clause 3
Total (B)														
Grand Total (A+B)														
													150.07	
													293.66	

Appendix-2.4.3

(Referred to in para 2.4.8.3; Page 102.)

Statement showing extra cost due to execution of BM with excess thickness

Name of Ag.	Name of work	Item executed prior to BM/DBM	Name of item	Estimated area (sqm)	Thickness (mt)	Qt. to be executed as per estimate in cum	Rate (₹)	Amount (₹)	Executed area (sqm)	Thickness as per actual execution	Quantity (cum)	Amount (₹)	Extra cost (₹)	Tender Per cent	Add per cent Extra cost (₹)
3/DL-2009-10	Construction of Ambikapur Ring Road (MNP)	WBM	DBM with profile corrective course	151200	0.053	8052.48	2356	18971642.9	146246	0.071	10420.64	24551028	5579385	43 per cent SOR	7978520
26/DL-2010-11	Kedai-bardar-Baikunthpur-Sonhat-Ramgarh Road (CRF)	WMM	DBM with profile corrective course	164676	0.056	9189.18	4990	45854008.2	167460	0.074	12393.74	61844758	15990749	Item rate tender	15990749
18/DL-2010-11	Korba-Chirimiri Road (CRF)	WMM	DBM with profile corrective course	101388	0.055	5576.34	4990	27825936.6	103967	0.071	7388.484	36868535	9042599	Item rate tender	9042599
	Total														33011868

Appendix-2.5.1

(Referred to in para 2.5.7.1; page 118)

Statement showing details of funding pattern of Centrally Sponsored Scheme and State Scheme

Centrally Sponsored Scheme	
1.One time Capital Grant (PYKKA)	75:25 by GoI and State Government 100 <i>per cent</i> by GoI
2.Annual Acquisition Grant (PYKKA)	
3.Annual Operational Grant (PYKKA)	
4.Annual Competition Grant (PYKKA)	
State Plan Schemes	
1.Training to Sport Persons	100 <i>per cent</i> by the State Government
2. Encouragement to the Players	
3.Khel Mahotsav	
4. Financial assistance to Sports organization	
5.Womens sport festival	
6. National Sports talent search	
7.Youth Welfare Activities	
8. Infrastructure Development	

(Source: Information furnished by the Department)

Appendix 2.5.2

(Referred to in paragraph 2.5.7.1(a); page 118)

Statement showing schemes wise allotment, expenditure and saving during last three years

Sl no /Name of the scheme	Allotment (₹ in Lakh)	Expenditure (₹ in lakh)	Saving	Percentage of saving
1.103-0101-5429- Youth Welfare Activities	450.46	436.15	14.31	3.18
2..103-0101-5430- Assistance to Youth Commission	160.00	152.00	8.00	5.00
3.103-0101-6815- Chhattisgarh Sports Council	17.58	0.00	17.58	100
4.104-0101-1079-Training to Sports Persons	315.42	277.90	37.52	11.90
5.104-0101-1190-Rural Sports Competition	275.00	239.29	35.71	12.99
6.104-0101-3459-Women Sports competition	260.00	222.34	37.66	14.48
7.104-0101-3706-Financial Assistance to Sports Organisation	330.75	272.31	58.44	17.67
8.104-0101-3738-National Sports Talent Search	109.54	78.26	31.28	28.56
9.104-0101-5223-Encouragement to the players	1205.00	1143.23	61.77	5.13
10.104-0101-5226-Basic Infrastructure Development	382.23	331.33	50.90	13.32
11.104-0101-5428-State Level Prize distribution	166.00	122.04	43.96	26.48
12.104-0101-5627-Construction of International Stadium at Raipur	3800.00	3715.24	84.76	2.23
13.104-0101-7296- Sports Academy	69.26	1.08	68.18	98.44
14.104-0101-Chhattisgarh State Sports Festival	300.00	298.76	1.24	0.41
15.800-0101-7473-preparation of 37 th National Games	111.00	50.07	60.93	54.89

(Source: Information provided by Department and compiled by Audit)

Appendix 2.5.3

(Referred to in para 2.5.8; page 120)

Statement showing components of PYKKA

One Time Capital Grant	This grant is contributed between the Centre and the State on 75:25 basis. Under this grant, ₹ 1 lakh is provided to each selected village panchayat and ₹ 5 lakh to each block panchayat for development of sports infrastructure and purchase of sports equipments of permanent nature.
Annual Acquisition Grant	Under this grant, cent <i>per cent</i> of the grant is contributed by the Centre for a period of five years for purchase of sports equipments beyond which it is the responsibility of the State to fund this scheme. Assistance of ₹ 10,000 and ₹ 20,000 is provided to each village and block panchayat respectively for the acquisition of sports equipments, accessories, support fixtures, consumables and for repair and maintenance.
Annual Operational Grant	Under this grant, cent <i>per cent</i> of the grant is contributed by the Centre for a period of five years to meet operational expenses of non-competition activities including honorarium to Kridashree, maintenance of infrastructure etc beyond which it is the responsibility of the State to fund this scheme. Under this grant, assistance of ₹ 12,000 per annum is provided to each selected village panchayat and ₹ 24,000 per annum for each block panchayat.
Annual Competitions Grant	Under this grant, cent <i>per cent</i> of the grant is provided by the Centre to the State for organizing tournaments at block, district, State and National level. At the block level ₹ 50,000 is provided to each block for organizing five games, ₹ 2.00 lakh is provided for 10 disciplines at district level, ₹ 10.00 lakh for organizing 10 disciplines at State level and ₹ 70 lakh for organizing 20 discipline at National level.

(Source: Information obtained from PYKKA guidelines issued by GoI)

Appendix 2.5.4.

(Referred to in para 2.5.8.3 (a); page 124)

Statement showing yearwise appointment of Kridashree

Name of the district	Year									
	2008-09		2009-10		2010-11		2011-12		2012-13	
	Required	Achievement	Required	Achievement	Required	Achievement	Required	Achievement	Required	Achievement
Bilaspur	88	Nil	88	88	88	84	88	Nil	105	Nil
Dhamtari	33	Nil	33	30	34	31	34	Nil	41	Nil
Kanker	39	Nil	39	38	39	Nil	40	Nil	48	Nil
Raipur-Baloda Bazar Bhatapara	122	Nil	122	124	122	121	122	Nil	144	Nil
Bastar-Kondagaon	60	Nil	60	59	60	61	60	Nil	71	Nil
Raigarh	71	Nil	72	72	71	71	71	Nil	83	Nil
Durg-Bemetara	101	Nil	101	100	101	101	101	101	121	Nil
Total	514	Nil	515	511	515	469	516	101	613	Nil

(Source: Information obtained from the Department)

Appendix 2.5.5

(Referred to in para 2.5.8.3 (c); page 125)

Statement showing non-payment of honorarium to the *Kridashree* for the year 2009-10 to 2012-13

Sl. No.	District	No. of Kridashree to whom honorarium not paid	Period	Amount payable (₹)
1	Raipur, Baloda bazaar Bhatapara	245	1-24 month	2952000
2	Durg, Bematara	302	11-30 month	3417000
3	Bilaspur	172	3-43 month	5010300
4	Raigarh	143	1-25 month	3189000
5	Bastar, Kondagaon	120	4-26 month	1560000
6	Dhamtari	62	3-5 month	7500
7	Kanker	38	1-29 month	240000
	Total	1082		16375800

(Source: Information furnished by the Department)

Appendix 2.5.6

(Referred to in paragraph 2.5.8.5, Page 125)

Statement showing percentage of village panchayat participated in Block level PYKKA competition

Year	District	No. of the block where competition held	No. of village panchayat in the block	No. of village panchayat participated	Percentage of village panchayat participated
2010-11	Raipur-Balaoda Bazar -Bhatapara	15	1204	176	14.62
	Durg-Bemetara	12	997	190	19.05
	Bilaspur	10	864	119	13.77
	Raigarh	09	710	97	13.66
	Bastar-Kondagaon	12	586	116	19.79
	Kanker	07	389	91	23.39
	Dhamtari	04	339	33	9.73
2011-12	Raipur-Boloda Bazar-Bhatapara	15	1204	250	20.76
	Durg-Bemetara	12	997	264	26.47
	Bilaspur	10	864	142	16.43
	Raigarh	09	710	126	17.74
	Bastar-Kondagaon	12	586	130	22.18
	Kanker	07	389	165	42.41
	Dhamtari	04	339	21	6.19
2012-13	Raipur-Baloda Bazar-Bhatapara	04	393	174	44.27
	Durg-Bemetara	03	268	47	17.53
	Bilaspur	07	561	76	13.54
	Raigarh	09	710	137	19.29
	Bastar-Kondagaon	07	245	84	34.28
	Kanker	07	389	152	39.07
	Dhamtari	04	339	79	23.30

(Source: Information provided by Department and compiled by Audit)

Appendix 2.5.7

(Referred to in paragraph 2.5.9; page 127)

Statement showing meeting/decision taken by the Government for hosting the 37th National Games

Sl. No	Month	Decision taken by the Government for hosting 37 th National Games	Steps taken by the Governing Body and Executive Committee
1	March 2011 (1 st March 2011)	A meeting of Governing Body presides by the Chief Minister, Chhattisgarh was held on 01.03.2011 for preparedness of hosting the 37 th National Games	<ol style="list-style-type: none"> 1. Tender should be called for preparation of DPR for the game. 2. Approval of administrative and technical set up 3. 34 numbers of sports event to be organized during National Games were finalized. 4. To form a separate committee for deciding Logo and Mascot for the Games.
2	March 2011 (23 rd March 2011)	A meeting of Executive Committee headed by the Chief Secretary, Chhattisgarh Government was held for hosting the National Games	<ol style="list-style-type: none"> 1. Venues for conducting Sports Events, budget allotment for three years and steps to create infrastructure etc could be decided after finalization of DPR. 2. Design of Mascot and Logo for the National Games could be obtained through open competition by the Public Relation Department, Chhattisgarh Government 3. Selection of land for construction of a stadium for conducting athletic track and other sports events should be decided as early as possible
3	May 2011	Finance Department Accorded 57 additional posts for new set up in respect of conducting National Games	Only three post i.e. Secretary, CEO and Finance Officer have been filled up.
4	July 2011	A technical committee headed by Principal Secretary, Food civil supplies and consumer protection for finalization of DPR works.	Tender form for preparation of DPR was finalized
5	December 2011	A meeting of Executive Committee was held on 08.12.2011	<ol style="list-style-type: none"> 1. The committee gave direction to the Department to take final decision on Mascot and Logo. 2. The committee finalised the preliminary tender form for preparation of DPR.
6	January 2012	Appointment of nodal officer at National Games Secretariat.	
7	May 2012	A meeting of Governing Body was held in 28.05.2012.	<ol style="list-style-type: none"> 1. The number of the members of the legislative Assembly increased from two to six in the Governing Body. 2. Public Relation Department was directed to invite fresh advertisement for selection of Mascot and Logo for the game.

8	July 2012	A meeting of Executive Committee was held on 27.07.2012	<ol style="list-style-type: none"> 1. As per suggestion of Collector, Raipur, a decision was taken by the committee that work for construction of infrastructure for National Games on land admeasuring 125 acre in the village Chherikhedi should be initiated after obtaining permission from the Revenue Department. 2. During the meeting, official of SAI (Sports Authority of India) requested State Government for allotment of 50 acres of land for conducting the National Games.
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(Source: Information provided by Department and compiled by Audit)

Appendix 2.5.8

(Referred to in para 2.5.10 (a); page 129)

Statement showing details of in-completed sports infrastructure in the State

Name of the District	Name of the work	Cost of the project/date of administrative approval (₹ in crore)	Present status as per records available in the Sports Department	Months lapse since administrative approval (in months)
1.Durg	Construction of athletic track	₹ 0.50/ March 2009	Work in progress	52 months
2.Rajnandgaon	Construction of stadium	₹ 3.00/ January 2009	Work in progress	54 months
3.Rajnandgaon	Construction of sports complex including astroturff in hockey field, tennis court and athletic track	₹ 22.71/ January 2012	Work in progress	18 months
4.Raipur	Construction of astroturff at Science College campus	₹ 10.61/ October 2008	Work in progress	57 months
5.Janjgir-champa	Construction of stadium	₹ 4.68/ January 2006	Work in progress	90 months
6.Jashpur	Construction of mini stadium at Pathalgaon	₹ 5.21/June 2008	Work in progress	61 months
7.Bilaspur	Construction of sports training centre	₹ 111.84 /March 2007 (Revised January 2013)	Work in progress	64 months
8.Koria	Construction of stadium at Chirimiri	₹ 0.15/ February 2005	Work in progress	101 months
Total		₹ 153.49		

(Source: Information furnished by the Department)

Appendix 2.5.9

(Referred to in paragraph 2.5.12.1, Page 133)

Statement showing the allotment and expenditure from the funds provided under National Talent Search

(Amount in ₹)

Sl. No.	Name of District	Budget		Remarks
		Allotment	Expenditure	
1.	Raipur-Bolada Bazar-Bhatapara	18,32,000	18,32,000	Khel Maho ustav, Khel Vruti
2.	Durg-Bemetara	1,97,000	13,000	Exam started hence could not be organised in the year 2010-11 and 2011-12 budget not allotted and 2012-13 incurred expenditure on marathon race.
3.	Bilaspur	75,000	75,000	Talent search was conducted in 10 blocks in the year 2010-11 list not enclosed.
4.	Raigarh	1,30,000	0	Talent search not conducted surrendered the amount.
5.	Bastar-Kondagaon	2,02,000	2,02,000	National talent search organised at Block level
6.	Kanker	1,50,000	26,000	Expenditure incurred on marathon race.
7.	Dhamtari	1,17,000	1,17,000	National talent search organised at Block level

(Source: Information provided by Department and compiled by Audit)

Appendix 2.5.10

(Referred to in para 2.5.15; page 136)

Statement showing status of manpower as on 31st March 2013

Sl. No.	Name of the post	Sanctioned Strength	Persons in position	Vacancy	Percentage of vacancies
1	Director	1	1	Nil	-
	Total Group A Post	1	1	Nil	-
2	Joint Director	1	Nil	1	100
3	Deputy Director	1	1	Nil	-
4	Assistant Director	9	1	8	89
5	Account/Administrative Officer	1	1	Nil	-
	Total Group B Post	12	3	9	75
6	Sr.Sports Officer Sports & Youth Welfare Officer Sports Officer	28	14	14	50
7	Youth Welfare Officer	1	1	Nil	-
8	Jr. Accounts Officer	1	1	Nil	-
9	Sr. Trainer	7	-	7	100
10	Trainer	20	8	12	60
11	Asstt. Grade-I	2	-	2	100
12	Asstt. Grade-II	30	3	27	90
13	Asstt. Grade-III	29	15	14	48
14	Stenographer	2	2	Nil	-
15	Auditor	2	2	Nil	-
16	Accountant	1	-	1	100
17	Data Entry Operator	9	1	8	89
18	Driver	3	2	1	33
	Total Group C Post	107	35	72	67
19	Grounds man	1	1	Nil	-
20	Servant	30	11	19	63
21	Chowkidar	1	1	Nil	-
	Total Group D Post	32	13	19	59

(Source: Compiled from the records furnished by the Department)

Appendix-2.6.1

(Referred to in para 2.6.1 & 2.6.3.1; page 138 & 140)

Statement showing the details of financial requirement by the selected units

(₹ in lakh)

Sl. No	Name of ITI	Ist year	IInd year	IIIrd year	IVth year	Vth year	Total
1	ITI, Raipur	70.30	47.80	30.80	27.20	23.90	200.00
2	ITI Mahasmund	54.00	36.50	28.50	30.00	31.00	180.00
3	ITI, Sarangarh	241.00	5.00	2.00	1.00	1.00	250.00
4	ITI, Kasdol	54.00	35.50	38.00	40.50	34.00	190.00
5	ITI, Koni, Bilaspur (Women)	90.00	31.50	30.50	29.25	39.25	220.50
6	ITI, Jagdalpur	0.00	4.00	6.90	86.80	91.30	189.00
7	ITI Arang	124.00	40.50	30.00	3.00	2.50	200.00
8	ITI, Dhamtari	94.50	55.50	15.00	15.50	16.00	196.50
9	ITI, Sakti	98.50	66.00	14.50	13.00	13.50	205.50
10	ITI, Hathbandh	315.00	125.00	60.00	0.00	0.00	500.00
11	ITI, Chirmiri	73.10	47.80	34.20	22.20	25.20	202.50
12	ITI, Parpodi	89.00	71.00	22.00	25.00	21.00	225.00
13	ITI, Pali	126.00	35.00	12.50	13.00	13.50	200.00
14	ITI, Ambikapur (Women)	73.10	47.80	34.20	22.20	25.20	202.50
15	ITI, Mohala	157.50	62.50	30.00	0.00	0.00	250.00
16	ITI, Sanjari	157.50	62.50	30.00	0.00	0.00	250.00

Appendix 2.6.2

(Referred to in para 2.6.3.1; page 140)

Statement showing the details of expenditure & revenue

Sl. No	Name of ITI	Loan Amount	Date of Sanction of Loan	Interest earned	Other revenue	Total available fund	Expenditure up to 31 st March 2013	Balance fund as on 31 March 2013
1	2	3	4	5	6	7 (3+5+6)	8	9 (7-8)
1	ITI, Raipur	25000000	4.03.2008	8572069.00	110250.00	33682319.00	6292996.00	27389323.00
2	ITI Mahasbund	25000000	4.03.2008	8565559.00	0.00	33565559.00	9633485.00	23932074.00
3	ITI, Sarangarh	25000000	8.12.2008	4234713.00	0.00	29234713.00	3835187.00	25399526.00
4	ITI, Kasdol	25000000	4.03.2008	10407681.00	268000.00	35675681.00	3807988.00	31867693.00
5	WITI, Koni, Bilaspur	25000000	18.3.2008	4578112.58	3456260.00	33034372.58	21033316.51	12001056.07
6	ITI, Jagdulpur	25000000	4.3.2008	4775564.00	594735.00	30370299.00	5421907.00	24948392.00
7	ITI Arang	25000000	21.08.2009	4113255.00	0.00	29113255.00	11600.00	29101655.00
8	ITI, Dhamtari	25000000	08.12.2008	8443261.00	370412.00	33813673.00	7537217.00	26276456.00
9	ITI, Sakti	25000000	08.12.2008	9249381.00	147000.00	34396381.00	1691430.00	32704951.00
10	ITI, Hathbandh	25000000	20.12.2008	5574204.00	6000000.00	36574204.00	17095497.00	19478707.00
11	ITI, Chirmiri	25000000	08.12.2008	7566745.00	0.00	32566745.00	556486.00	32010259.00
12	ITI, Parpodi	25000000	04.03.2008	6299530.00	0.00	31299530.00	219070.00	31080460.00
13	ITI, Pali	25000000	08.12.2008	2216714.00	148617.00	27365331.00	14412884.43	12952446.57
14	ITI, Ambikapur (Women)	25000000	10.11.2009	2947930.00	0.00	27947930.00	71428.00	27876502.00
15	ITI, Mohala	25000000	29.09.2009	83638.00	54800.00	25138438.00	10492961.00	14645477.00
16	ITI, Sanjari	25000000	23.12.2009	103961.00	47300.00	25151261.00	11609462.00	13541799.00
	Total	400000000		87732322.58	11197374.00	498929691.58	113722914.9	385206776.64
	Rounded Off (₹in crore)	40		8.77	1.12	49.89	11.37	38.52

Appendix-2.6.3

(Referred to in para 2.6.3.1; page 140)

Statement showing details of introduction of new trades considered by the selected units

Sl. No	Name of ITI	Number of Trade Planned	Name of Trade Planned	New Trade started
1	ITI, Raipur	1	Driver Cum mechanic	Nil
2	ITI Mahasmund	4	Driver Cum Mechanic, Turner, IT&ESM, Steno Hindi	Driver Cum Mechanic, IT&ESM
3	ITI, Sarangarh	5	Fitter, Welder, Carpenter, Plumber, maison	Nil
4	ITI, Kasdol	3	Turner, COPA and Driver-Cum-Mechanic	Nil
5	WITI, Koni, Bilaspur	3	Architectural Assistant, Interior Design and Medical Technician Laboratory	Nil
6	ITI, Jagdalpur	2	Driver Cum mechanic, Diesel Cum Mechanic	Driver Cum mechanic
7	ITI, Arang	3	Advance Mechanic (Instruments), Mechanical Industrial Electronics. Electrician	Nil
8	ITI, Dhamtari	3	Diesel Mechanic, Hindi Steno, Welder	Nil
9	ITI, Sakti	4	Welder, Diesel Mechanic, Instrument mechanic, Draftsmen Civil	Nil
10	ITI, Hathbandh	3	Wire Drawing Operator, Boiler Operator, Welder	Nil
11	ITI, Chirmiri	3	Motor Mechanic, Information Technology & Electronic System and Maintenance, Hindi Steno	Nil
12	ITI, Parpodi	2	Welder, Diesel Mechanic	Nil
13	ITI, Pali	2	Motor Mechanic, Welder	Motor Mechanic, Welder
14	WITI, Ambikapur	1	Information Technology & Electronic Maintenance	Nil
15	ITI, Mohala	4	Fitter, Welder, Driver Cum Mechanic, Diesel Mechanic	Nil
16	ITI, Sanjari	4	Electrician, Welder, Driver Cum Mechanic, Fitter	Nil
	Total	47		

Appendix-2.6.4

(Referred to in para 2.6.3.1; page 140)

Statement showing details of existing trades considered in IDP for upgradation by the IMCs

Sl. No	Name of ITI	Number of Trade Plan for Upgradation	Name of Trade Plan for Up gradation	Up gradation cover in last five years
1	ITI, Raipur	7	Electrician, Machinist, Turner, Instrument Mechanic, Welder, Carpenter and IT&ESM	Nil
2	ITI Mahasmund	3	Fitter, welder, Electrician	Fitter
3	ITI, Sarangarh	1	Electrician	Nil
4	ITI, Kasdol	5	Electrician, Fitter, Welder, Hindi Steno, Carpenter	Nil
5	ITI, Jagdalpur	5	Electrician, Fitter, Welder, Hindi Steno, COPA	Nil
6	ITI, Dhamtari	2	Electrician, COPA	Nil
7	ITI, Sakti	3	Electrician, Fitter, COPA	Nil
8	ITI, Hathbandh	3	Electrician, Fitter, COPA	Nil
9	ITI, Chirmiri	3	Fitter, Diesel Mechanic, COPA	Fitter, Diesel Mechanic, COPA
10	ITI, Parpodi	2	Electrician, Fitter	Nil
11	ITI, Pali *	3	Electrician, Fitter, COPA	Nil
12	WITI, Ambikapur	2	Cutting Tailoring, COPA	Nil
13	ITI, Mohala **	1	Electrician	Nil
14	ITI, Sanjari	1	COPA	Nil
15	ITI, Arang	Nil	--	-
16	WITI, Koni, Bilaspur	Nil	-	-

Note :- * one extra unit has been planned but not started

** item purchased but list not made available to audit

Appendix-2.8.1

(Referred to in para 2.8.4; page 158)

Unpaid balances of ₹ 82.92 lakh

Year	From	To	Compensation amount transferred (in ₹)	Amount actually paid (in ₹)	Balances (in ₹)
2008-09	Ambikapur Central Jail	Baikunthpur Distt. Jail	67280	67280	0
		Jashpur Distt Jail	1080836	0	1080836
		Ramanujganj Sub Jail	160985	64713	96272
	Bilaspur Central Jail	Janjgir Distt Jail	591600	18115	573485
		Jashpur Distt Jail	26945	0	26945
		Korba Distt Jail	299201	0	299201
		Raigarh Distt Jail	552081	90181	461900
	Jagdalpur Central Jail	Dantewada Distt jail	149251	0	149251
		Kanker Distt Jail	66847	0	66847
Raipur Central Jail	Rajnandgaon Distt. Jail	327004	183954	143050	
2009-10	Bilaspur Central Jail	Janjgir Distt Jail	0	212363	*-212363
		Raigarh Distt Jail	0	112191	*-112191
	Raipur Central Jail	Bemetara Sub Jail	229647	0	229647
		Rajnandgaon Distt. Jail	434815	270018	164797
2010-11	Bilaspur Central Jail	Janjgir Distt Jail	739647	33387	706260
		Jashpur Distt Jail	19078	0	19078
		Korba Distt Jail	379518	0	379518
		Raigarh Distt Jail	669568	285173	384395
	Jagdalpur Central Jail	Dantewada Distt jail	507198	0	507198
		Kanker Distt Jail	384740	0	384740
	Raipur Central Jail	Rajnandgaon Distt. Jail	255675	138664	117011
2011-12	Bilaspur Central Jail	Janjgir Distt Jail	0	371522	*-371522
		Raigarh Distt Jail	0	246753	*-246753
	Jagdalpur Central Jail	Dantewada Distt jail	149173	0	149173
		Kanker Distt Jail	105796	0	105796
	Raipur Central Jail	Bemetara Sub Jail	51187	0	51187
		Rajnandgaon Distt. Jail	150350	84120	66230
2012-13	Bilaspur Central Jail	Janjgir Distt Jail	836900	296397	540503
		Jashpur Distt Jail	5664	0	5664
		Korba Distt Jail	521756	0	521756
		Raigarh Distt Jail	750837	366956	383881
	Durg Central Jail	Balod Sub Jail	163628	0	163628
		Bemetara Sub Jail	279410	0	279410
		Dongargarh Sub jail	69727	0	69727
		Kabirdham Distt Jail	162853	0	162853
		Rajnandgaon Distt. Jail	358703	87076	271627
	Jagdalpur Central Jail	Dantewada Distt jail	361692	0	361692
		Kanker Distt Jail	225273	0	225273
	Raipur Central Jail	Bemetara Sub Jail	23870	0	23870
		Rajnandgaon Distt. Jail	117244	55579	61665
Grand Total			11275979	2984442	8291537

* Minus figures depicts disbursement of excess due to balance compensation of previous years.

Appendix-2.9.1*(Referred to in para 2.9.2.1: page 161)***Statement showing status of construction of 18 motels**

Sl. No.	Name of Motel	Revised AA (₹ in crore)	Work Order date	Due date of completion of Work	Actual date of Completion of Work	Delay (Months)	Expenditure incurred up to July 2013 (₹ in crore)
1	Sargaon	1.28	22-10-2005	22-08-2006	23-07-2010	46	1.27
2	Konkona	1.48	05-01-2006	05-11-2006	15-04-2008	17	1.34
3	Chadirama	1.48	25-10-2005	25-08-2006	23-03-2011	54	1.39
4	Sontarai	.56	27-10-2006	27-08-2007	Not completed	75	.29
5	Kondatarai	1.94	13-09-2005	13-07-2006	12-09-2008	25	1.93
6	Chirguda	1.50	25-10-2005	25-08-2006	25-06-2010	45	1.33
7	Kulipota	1.71	22-10-2005	22-08-2006	11-04-2008	19	.69
8	Khapri	1.74	12-12-2005	12-10-2006	06-09-2008	22	1.74
9	Kampa	1.67	13-09-2005	13-07-2006	02-05-2008	21	1.54
10	Sirpur	3.80	19-05-2006	19-03-2007	November 2013	80	4.64
11	Kendri	1.28	13-09-2005	13-07-2006	25-08-2008	24	1.17
12	Rajim	1.94	10-10-2006	10-08-2007	01-02-2010	29	1.77
13	Tumdibod	1.62	16-12-2005	16-10-2006	09-09-2008	22	1.34
14	Bhatagaon	1.11	13-09-2005	13-07-2006	28-08-2008	24	1.11
15	Nathia-Nawagaon	1.24	13-09-2005	13-07-2006	09-03-2009	31	1.05
16	Kondagaon	1.84	13-09-2005	13-07-2006	20-10-2010	50	1.39
17	Teerathgarh	1.03	09-12-2005	09-10-2006	Not completed	85	.34
18	Haram	1.74	09-12-2005	09-10-2006	01-09-2009	34	1.37
	TOTAL	28.96					25.70

Appendix 2.9.2

(Referred to in para 2.9.2.1; page 161)

Statement showing amount paid for price escalation

Sl. No	Name of the motel	District	Payment made on price escalation (₹ in lakh)
1	Sargaon	Bilaspur	7.97
2	Chadirama	Sarguja	4.34
3	Kondatarai	Raigarh	18.64
4	Chirguda	Korea	6.59
5	Kulipota	Janjgir, Champa	11.09
6	Khapri	Durg	14.12
7	Kampa	Mahasamund	8.99
8	Kendri	Raipur	12.72
9	Razim	Raipur	9.64
10	Trumdibod	Rajnandgaon	13.13
11	Bhatagaon	Dhamtari	9.95
12	Kondagaon	Baster	10.65
13	Haram	Dantewada	13.58
Total			141.41

(Source: Data provided by the CTB and compiled by audit)

Appendix-2.9.3

(Referred to in para 2.9.2.2; page 162)

Statement showing Loss of revenue due to delay in tendering process

No.	Name of the Motel	Date of Completion	Date of Notice inviting tender	Lease amount per annum (in ₹)		Duration of delay in tendering process 9 (in day)	Loss (col-6/365days)/col-7 (in ₹)	Exp. up to November 2013 (in ₹)
1	2	3	4	5	6	7	8	10
1	Sargaon	23/07/2010	13/04/2011	per annum	200000	174	95342	12751366
2	Konkona	15/04/2008	13/04/2011	I st year	226000	365	226000	13428793
				II nd year	250000	365	250000	
				III rd year	275000	363	273493	
				IV th year	300000	0	0	
				V th year	300000	0	0	
3	Chadirama	23/03/2011	07/06/2011	455000	455000	0	0	13867079
4	Kodatarai	12/09/2008	07/06/2011	405000	405000	908	1007507	19355189
5	Chirguda	25/06/2010	23/12/2011	120000	120000	456	149918	13355024
6	Kulipota	11/04/2008	11/02/2011	606000	606000	946	1570619	6872268
7	Khapri	06/09/2008	07/06/2011	251000	251000	914	628532	17373978
8	Kampa	02/05/2008	13/04/2011	I st year	10000	365	10000	15437850
				II nd year	125000	365	125000	
				III	150000	256	105205	
				V th year	150000	0	0	
9	Kendri	25/08/2008	11/02/2011	200000	200000	810	443836	11673292
10	Rajim	01/02/2010	13/04/2011	I st year	200000	365	200000	17724030
				II nd year	225000	72	44384	
				III rd year	250000	0	0	
				Iv th Year	250000	0	0	
11	Tumdiboad	09/09/2008	11/02/2011	320000	320000	885	775890	13382607
12	Bhatagaon	28/08/2008	13/04/2011	300000	300000	958	787397	11086924
13	Nathia-nawagaon	09/03/2009	13/04/2011	722000	722000	765	1513233	10506205
14	Kondagaon	20/10/2010	23/12/2011	I st year	225000	339	208973	13856760
				II nd year	300000	0	0	
				III rd year	300000	0	0	
				IV th year	300000	0	0	
				V th year	300000	0	0	
15	Haram	01/09/2009	25/02/2010	Operator not selected	0	0	0	13689529
16	Sirpur	Nov-13	-	-	-	-	0	-
Total							8415337	204360894

Note: Delay after 90 days of completion of motels were calculated, for sl no.3 delay not calculated as delay was only 76 days, and for Sl No.15 loss can not be calculated in absence of availability of rates due non selection of operators

Appendix-2.9.4

(Referred to in para 2.9.2.3; page 163)

Statement showing loss of revenue due to delay in handing over of Motels to the selected operators

(Amount in ₹)						
No	Name of the motel	District	Date of acceptance of tender	Date of handing over of motels	Delay as of Nov.13 (in days)	Lease Amount
	1	2	3	4	5	6
1	Sargaon	Bilaspur	23-04-11	01-05-12	374	200000
2	Konkona	Korba	23-04-11	Date of handed over not provided by CTB		I st year – 226000 II nd year – 250000 III rd year - 275000 IV th year -300000 V th year - 300000
3	Chadrama	Sarguja	27-06-11	01-12-11	156	455000
4	Kodatarai	Raigarh	27-06-11	01-01-12	187	405000
5	Chirguda	Korea	24-12-11	01-07-12	189	120000
6	Kulipoda	Janjgir-Champa	23-02-11	01-04-11	36	606000
7	Khapri	Durg	27-06-11	01-04-12	278	251000
8	Kampa	Mahasamund	23-04-11	01-08-11		I st year – 100000 II nd year – 125000 III rd year - 150000 IV th year -150000 V th year - 150000
9	Kendri	Raipur	23-02-11	01-07-11	128	200000
10	Razim	Raipur	23-04-11	01-02-12	283	I st year – 200000 II nd year – 225000 III rd year – 250000 IV th year -250000 V th year – 250000
11	Tumtibod	Rajnandgaon	23-02-11	01-04-11	36	320000
12	Bhatagaon	Dhamtari	23-04-11	01-04-12	343	300000
					Period Considered in audit	204932
						194466
						207493
						62825
						191173
						27123
						70137
						155068
						Period Considered in audit
						281918

	1	2	3	4	5	6	7
13	Nathia Nawagaon	Kanker	23-04-11	01-02-12	283	722000	559797
14	Sirpur	Mahasamund	Completed in November 2013	----	-----	-----	Completed in November 2013
15	Kondagaon	Baster	24-12-11	01-01-12	7		Period Considered in audit
16	Haram	Dantewara	Operator not selected	----	-----	-----	-----
Total							1954932

Appendix-2.9.5

(Referred to in para 2.9.2.4; page 163)

Statement showing loss of revenue due to non-recovery of lease amount from the operators

Sl. No	Name of Motel	Date of Handing over of motel	Lease particulars	Annual Lease Rate	Quarterly installment (col 4/4)	No. of quarters from date of operation up to 30 June 2013	Due up to 30 June 2013 (col 5*no. of quarters due)	Amount received up to June 2013	Outstanding lease amount	Duration for which dues not received (in months)	Recoverable penal interest amount	Total dues (including penal interest) up to 30 June 2013
	1	2	3	4	5	6	7	8	9	10	11	12
1	Saragaon	01.05.12	Annual	200000	50000	5	250000	0	250000	14	30000	280000
2	Chadiraama	01.12.11	Annual	455000	113750	7	796250	0	796250	19	119437	915688
3	Kodatrai	01.01.12	Annual	405000	101250	6	607500	405000	202500	6	13669	216169
4	Chirguda	01.07.12	Annual	120000	30000	4	120000	31350	88650	9	8100	96750
5	Kulipota	01.04.11	Annual	606000	151500	9	1363500	151500	1212000	24	245430	1457430
6	Khapri	01.04.12	Annual	251000	62750	5	313750	251000	62750	3	2824	65574
7	Kampa	01.08.11	I Year	100000	25000	4	100000	100000	0	0	0	0
			II Year	125000	31250	4	125000	62500	62500	5	3281	65781
			III Year	150000	37500	Not due	Not due	Not due	Not due	Not due	Not due	Not due
			IV Year	150000	37500	Not due	Not due	Not due	Not due	Not due	Not due	Not due
			V Year	150000	37500	Not due	Not due	Not due	Not due	Not due	Not due	Not due
8	Kendri	01.07.11	Annual	200000	50000	8	400000	202250	197750	11	19500	217250
9	Bhatagaon	01.04.12	Annual	300000	75000	5	375000	0	375000	15	50625	425625
10	Nathia nawagaon	01.02.12	Annual	722000	180500	6	1083000	724000	359000	5	18952	377953
11	Kondagaon	01.01.12	I Year	250000	62500	4	250000	250000	0	0	0	0
			II Year	300000	75000	2	150000	75000	75000	3	3375	78375
			III Year	300000	75000	Not due	Not due	Not due	Not due	Not due	Not due	Not due
			IV Year	300000	75000	Not due	Not due	Not due	Not due	Not due	Not due	Not due
			V Year	300000	75000	Not due	Not due	Not due	Not due	Not due	Not due	Not due
			Total						3681400		515193.75	4196594

Appendix-3.1

(Referred to in para 3.1.1; page 166)

Statement showing excess payment to the contractor towards wrong calculation of price adjustment

Agt. No.31 DL/2005-06, Date of NIT: 03.01.2006

Name of work : Construction of H/L bridge i/c approaches across river in KM 65/10 to 94/4 (8 nos.) on Manendragarh-Janakpur road

Sl. No.	RA Bill No	Month	Value of work done during the month (R)	Price adjustment for Labour component (L0=118 for Rourkela for the month of January 2006)		Price adjustment for component (C0=168.2 for the month of January 2006)		Price adjustment for steel component (S0=255.3 for the month of January 2006)		Price adjustment for POL component (F0=34.50 for the month of January 2006)		Price adjustment for other material component (M0=196.3 for the month of January 2006)		Total
				Index for the month for Rourkela (Li)	Amount (0.85 x Pl x 100 x R x (Li-L0)/L0)	Index for the month (Ci)	Amount (0.85 x Pc x 100 x R x (Ci-C0)/C0)	Index for the month (Si)	Amount (0.85 x Ps x 100 x R x (Si-S0)/S0)	Index for the month (Fi)	Amount (0.85 x Pf x 100 x R x (Fi-F0)/F0)	Index for the month (Mi)	Amount (0.85 x Pm x 100 x R x (Mi-M0)/M0)	
1	1st	03/06	20141480	119	43526	181.8	346069	240	-256502	34.67	8436	196.8	4361	145890
2	2nd and 3rd	6/06	20836014	122	180108	193.6	668623	241.9	-232395	36.9	123204	203.1	61351	800891
3	4th	7/06	5871651	125	88821	194.5	195096	253.3	-9775	36.9	34719	204	19577	328439
4	6th	12/06	8177571	129	194391	198.6	314073	253.1	-14975	35.79	25990	208.4	42846	562325
5	7th	2/07	4517011	129	107375	200.5	184326	252.9	-9023	34.68	2003	208.9	24645	309325
6	8th	3/07	21179445	130	549230	210.7	1137199	254.4	-15866	34.68	9393	209.8	123808	1803763
7	9th	5/07	9888064	135	363261	211.9	545916	255.1	-1646	34.68	4385	212.3	68506	980422
8	10th	7/07	6470774	139	293652	215.7	388314	255.1	-1077	34.68	2870	213.6	48473	732232
9	11th	8/07	15882121	140	755074	215.6	951086	255.1	-2644	34.68	7043	213.8	120350	1830909
10	12th	11/07	4685026	145	273359	219.6	304234	258.3	11699	34.68	2078	215.9	39762	631132
11	13th	12/07	17400186	143	940052	219.7	1132124	258.3	43449	34.68	7717	216.4	151443	2274785
12	14th and final	3/08	4158685	141	206701	221	277410	317.7	215998	35.81	13422	225.5	52582	766113
	Total Payable amount for Price adjustment (A)				3995550		644471		-272758		241261		757703	11166226
	Total Paid amount for Price adjustment (B)				4286979		6429582		2339466		241260		701843	13999130
	Excess Paid amount for price adjustment (B-A)				291429		-14889		2612224		-1		-55860	2832904

R = Total Value of work done during the month.

P_l = Percentage of labour component of the work i.e.30 per cent

P_c = Percentage of cement component of the work i.e.25 per cent

P_s = Percentage of steel component of the work i.e.25 per cent

P_f = Percentage of fuel and lubricants component of the work i.e.10 per cent

P_m = Percentage of local material component (other than cement, steel and POL) of the work i.e.10 per cent

L_0 = The consumer price index for industrial workers at the town nearest to the site or work as published by Labour Bureau, Ministry of Labour (MoL), Government of India (GoI), on the date of inviting tender.

L_i = The consumer price index for industrial workers at the town nearest to the site or work for the month under consideration as published by Labour Bureau, MoL, GoI.

C_0 = The all India wholesale price index for cement as published by the Ministry of Industrial Development (MoID), GoI, New Delhi, on the date of inviting tender.

C_i = The all India wholesale price index for cement for the month under consideration as published by the MoID, GoI, New Delhi.

S_0 = The all India wholesale price index for steel (Bar and Rods) as published by the MoID, GoI, New Delhi, on the date of inviting tender.

S_i = The all India wholesale price index for steel (Bar and Rods) for the month under consideration as published by the MoID, GoI, New Delhi.

F_0 = The official price of High Speed Diesel (HSD) at the existing consumer Diesel pumps out let at nearest center on the date on inviting tender.

F_i = The official price of High Speed Diesel (HSD) at the existing consumer Diesel pumps out let at nearest center for 15th day of month under consideration.

M_0 = The all India wholesale price index (all commodities) as published by the MoID, GoI, New Delhi, on the date of inviting tender.

M_i = The all India wholesale price index (all commodities) for the month under consideration as published by the MoID, GoI, New Delhi.

Appendix-3.2

(Referred to in para 3.1.1: page 166)

Statement showing excess payment to the contractor towards wrong calculation of price adjustment

Agt No. 32DL/2005-06

Name of Work: Construction of High level bridges including approaches across river in KM 23/10 to 58/10 (8 Nos.) on Manendragarh-Janakpur road

Date of NIT: 03.01.2006

(Amount in ₹)

Sl. No.	RA Bill No	Month	Value of work done during the month in ₹	Price adjustment for Labour component (L0=118 for Rourkela for the month of January 2006)		Price adjustment for cement component (C0=168.2 for the month of January 2006)		Price adjustment for steel component (S0=255.3 for the month of January 2006)		Price adjustment for POL component (F0=34.50 for the month of January 2006)		Price adjustment for other material component (M0=196.3 for the month of January 2006)		Total
				Index for the month for Rourkela (Li)	Amount (0.85 x Pl x 100 x R x (Li-L0)/L0) in ₹	Index for the month (Ci)	Amount (0.85 x Pc x 100 x R x (Ci-C0)/C0) in ₹	Index for the month (Si)	Amount (0.85 x Ps x 100 x R x (Si-S0)/S0)	Index for the month (Fi)	Amount (0.85 x Pf x 100 x R x (Fi-F0)/F0) in ₹	Index for the month (Mi)	Amount (0.85 x Pm x 100 x R x (Mi-M0)/M0) in ₹	
1	2nd and 3rd	6/06	11134249	122	96245	193.6	357296	241.9	-124186	36.9	65837	203.1	32784	427976
2	5th	10/06	10750417	129	255550	196.8	388440	253.3	-17896	36.9	63568	208.7	57723	747384
3	6th	11/06	9261781	130	240178	198.8	358054	253.3	-15418	36.9	54765	209.1	51334	688914
4	7th	12/06	10208393	129	242666	198.6	392070	253.1	-18693	35.79	32445	208.4	53486	701974
5	8th	1/07	13499262	130	350066	198.4	515051	252.9	-26967	35.79	42904	208.8	73067	954120
6	9th	2/07	2673914	129	63562	200.5	109115	252.9	-5342	34.68	1186	208.9	14589	183110
7	10th	3/07	3205100	130	83115	210.7	172093	254.4	-2401	34.68	1421	209.8	18736	272965
8	11th	5/07	9395803	135	345176	211.9	518738	255.1	-1564	34.68	4167	212.3	65096	931613
9	12th	7/07	7848113	139	356158	215.1	465019	255.1	-1306	34.68	3480	213.6	58791	882142
10	13th	9/07	9385428	140	446206	219.8	611838	256.2	7031	34.68	4162	215.1	76403	1145640
11	14th	10/07	12612238	141	626871	220	825382	258.3	31494	34.68	5593	215.2	103217	1592557
12	15th	12/07	11671553	143	630561	219.7	759397	258.3	29145	34.68	5176	216.4	101584	1525862
13	16th	2/08	10884419	141	540993	220.9	724684	258.3	27179	35.81	35130	219.9	111228	1439214
14	17th	3/08	11846862	141	588829	221	790260	317.7	615313	35.81	38236	225.5	149791	2182429
Total Payable amount for Price adjustment (A)					4866176		6987438		496387		358072		967828	13675900
Total Paid amount for Price adjustment (B)					5280352		6988300		4041205		358070		948922	17616849
Excess Paid amount for price adjustment (B-A)					414176		862		3544818		-2		-18906	3940949

R = Total Value of work done during the month.

P_l = Percentage of labour component of the work i.e.30 per cent

P_c = Percentage of cement component of the work i.e.25 per cent

P_s = Percentage of steel component of the work i.e.25 per cent

P_f = Percentage of fuel and lubricants component of the work i.e.10 per cent

P_m = Percentage of local material component (other than cement, steel and POL) of the work i.e.10 per cent

L₀ = The consumer price index for industrial workers at the town nearest to the site or work as published by Labour Bureau, Ministry of Labour (MoL), Government of India (GoI), on the date of inviting tender.

L₁ = The consumer price index for industrial workers at the town nearest to the site or work for the month under consideration as published by Labour Bureau, MoL, GoI.

C₀ = The all India wholesale price index for cement as published by the Ministry of Industrial Development (MoID), GoI, New Delhi, on the date of inviting tender.

C₁ = The all India wholesale price index for cement for the month under consideration as published by the MoID, GoI, New Delhi.

S₀ = The all India wholesale price index for steel (Bar and Rods) as published by the MoID, GoI, New Delhi, on the date of inviting tender.

S₁ = The all India wholesale price index for steel (Bar and Rods) for the month under consideration as published by the MoID, GoI, New Delhi.

F₀ = The official price of High Speed Diesel (HSD) at the existing consumer Diesel pumps out let at nearest center on the date on inviting tender.

F₁ = The official price of High Speed Diesel (HSD) at the existing consumer Diesel pumps out let at nearest center for 15th day of month under consideration.

M₀ = The all India wholesale price index (all commodities) as published by the MoID, GoI, New Delhi, on the date of inviting tender.

M₁ = The all India wholesale price index (all commodities) for the month under consideration as published by the MoID, GoI, New Delhi.

Appendix-3.3

(Referred to in para 3.2.1 (i); page 170)

Statement showing excess payment due to erroneous calculation

Ch No	GL 9DL/05-06	CBL 9DL/05-06	Depth of cutting (mtr)	Depth of filling (mtr)	Area of cutting (sqm)	Area of filling (sqm)	Mean Area (Cutting) (sqm)	Mean Area (Filling) (sqm)	Length (mtr)	Quantity of cutting payable (cum)	Quantity cutting paid (cum)	Difference (cum)	Quantity of filling payable (cum)	Quantity of filling paid (cum)	Difference (cum)
502	372.84	371.36	1.473		10.423		0.000		30	0.00	1207.43	1207.43			0.00
503	374.77	371.36	3.414		37.411		23.917		30	717.50	790.82	73.31			0.00
504	374.71	371.35	3.354		36.351		36.881		30	1106.42	1106.43	0.01			0.00
505	373.96	371.35	2.612		24.433		30.392		30	911.75	911.76	0.01			0.00
506	375.1	371.35	3.751		43.632		34.032		30	1020.96	1220.98	200.01			0.00
507	375.57	371.34	4.226		53.172		48.402		30	1452.05	1452.63	0.58			0.00
508	376.02	371.34	4.682		63.179		58.175		30	1745.26	1745.84	0.58			0.00
509	375.31	371.33	3.978		48.078		55.629		30	1668.86	1668.86	0.00			0.00
510	375.92	371.33	4.592		61.138		54.608		30	1638.24	1638.21	-0.03			0.00
511	376.03	371.33	4.705		63.706		62.422		30	1872.65	1872.62	-0.04			0.00
512	376.18	371.32	4.853		67.146		65.426		30	1962.78	1962.77	-0.01			0.00
513	377.21	371.32	5.892		93.765		80.456		30	2413.67	2413.76	0.08			0.00
514	377.26	371.31	5.941		95.127		94.446		30	2833.39	2833.47	0.08			0.00
515	376.37	371.31	5.061		72.129		83.628		30	2508.85	2508.84	-0.01			0.00
516	375.82	371.31	4.515		59.417		65.773		30	1973.20	1973.19	-0.01			0.00
517	375.57	371.3	4.266		54.016		56.717		30	1701.50	1701.50	-0.01			0.00
518	374.44	371.3	3.142		32.721		43.368		30	1301.05	1301.06	0.00			0.00
519	374.94	371.29	3.65		41.720		37.220		30	1116.60	1116.60	0.00			0.00
520	374.47	371.29	3.178		33.325		37.522		30	1125.66	1125.65	-0.02			0.00
521	374.25	371.29	2.962		29.780		31.552		30	946.57	946.56	-0.01			0.00
522	373.68	371.28	2.396		21.377		25.579		30	767.36	767.36	0.00			0.00
523	372.97	371.28	1.69		12.692		17.035		30	511.04	511.04	0.00			0.00
524	371.02	371.27		0.251		57.641		61.416	30				1842.47	1055.01	-787.46
525	370.43	371.27		0.845		78.563		68.102	30				2043.06	2040.35	-2.72
526	370.41	371.27		0.861		79.146		78.855	30				2365.64	2362.91	-2.73
527	370.99	371.26		0.269		58.254		68.700	30				2061.00	2211.00	150.00

Ch No	GL 9DL/05- 06	CBL 9DL/05- 06	Depth of cutting (mtr)	Depth of filling (mtr)	Area of cutting (sqm)	Area of filling (sqm)	Mean Area (Cutting) (sqm)	Mean Area (Filling) (sqm)	Length (mtr)	Quantity of cutting payable (cum)	Quantity cutting paid (cum)	Difference (cum)	Quantity of filling payable (cum)	Quantity of filling paid (cum)	Difference (cum)
528	370.6	371.26		0.657		71.789		65.022	30			0.00	1950.65	2100.70	150.05
529	371.47	371.25	0.216		0.985		6.839		30	205.16		-205.16		1724.35	1724.35
530	371.98	371.25	0.727		4.060		2.522		30	75.67		-75.67		1102.44	1102.44
531	372.41	371.25	1.164		7.517		5.788		30	173.65		-173.65		659.60	659.60
532	372.57	371.24	1.326		8.993		8.255		30	247.65		-247.65		471.70	471.70
533	372.2	371.24	0.96		5.808		7.400		30	222.01		-222.01		646.53	646.53
534	372.02	371.23	0.789		4.504		5.156		30	154.67		-154.67		811.19	811.19
535	372.07	371.23	0.843		4.903		4.703		20	94.07		-94.07		566.15	566.15
536	372.06	371.23	0.83		4.806		4.854		18	87.38		-87.38		504.58	504.58
537	371.07	371.22		0.155		54.392		63.091	30			0.00	1892.72	1163.79	-728.93
538	370.69	371.22		0.533		67.398		60.895	30			0.00	1826.85	1749.35	-77.50
539	371.49	371.21	0.272		1.271		3.039		30	91.16		-91.16		1635.86	1635.86
540	372.12	371.21	0.908		5.399		3.335		30	100.05		-100.05		1019.10	1019.10
541	372.18	371.21	0.971		5.896		5.647		30	169.42		-169.42		708.21	708.21
542	370.35	371.2		0.848		78.672		73.035	2			0.00	146.07	103.61	-42.47
543	370.44	371.2		0.762		75.555		77.114	28			0.00	2159.18	2075.18	-84.00
544	370.48	371.19		0.713		73.792		74.674	30			0.00	2240.21	2148.71	-91.50
545	371.49	371.19	0.303		1.435		3.665		30	109.96		-109.96		1717.91	1717.91
546	371.68	371.19	0.497		2.547		1.991		30	59.72		-59.72		1120.26	1120.26
547	371.45	371.18	0.268		1.250		1.899		30	56.96		-56.96		1255.04	1255.04
548	371.12	371.18		0.063		51.316		62.554	30			0.00	1876.62	1517.00	-359.63
549	371.27	371.17	0.097		0.419		0.835		30	25.05		-25.05		1466.58	1466.58
550	370.74	371.17		0.432		26.483		38.900	30			0.00	1166.99	1654.89	487.91
551	370.58	371.17		0.589		69.373		47.928	30			0.00	1437.84	1998.60	560.76
552	369.53	371.16		1.631		108.42		88.895	30			0.00	2666.85	2587.04	-79.82
553	369.4	371.16		1.754		113.31		110.865	30			0.00	3325.94	3246.12	-79.82
554	369.6	371.15		1.553		105.34		109.328	30			0.00	3279.83	3279.30	-0.52
555	369.81	371.15		1.34		97.076		101.210	30			0.00	3036.29	3035.76	-0.52
556	371.08	371.15		0.069		51.513		74.295	30			0.00	2228.84	2243.85	15.01

Ch No	GL 9DL/05-06	CBL 9DL/05-06	Depth of cutting (mtr)	Depth of filling (mtr)	Area of cutting (sqm)	Area of filling (sqm)	Mean Area (Cutting) (sqm)	Mean Area (Filling) (sqm)	Length (mtr)	Quantity of cutting payable (cum)	Quantity cutting paid (cum)	Difference (cum)	Quantity of filling payable (cum)	Quantity of filling paid (cum)	Difference (cum)
557	372.12	371.14	0.979		5.960		3.190		30	95.69		-95.69		1159.17	1159.17
558	372.59	371.14	1.455		10.243		16.203		25	405.08		-405.08		505.09	505.09
559	371.45	371.13	0.319		1.521		11.764		5	58.82		-58.82		140.14	140.14
560	372.78	371.13	1.646		12.217		13.738		30	412.13		-412.13		793.50	793.50
561	370.88	371.13		0.25		57.607		54.560	30			0.00	1636.80	1051.43	-585.38
562	371.99	371.12	0.87		5.107		8.662		30	259.85		-259.85		1303.56	1303.56
563	373.74	371.12	2.624		24.608		14.857		30	445.72	808.56	362.84			0.00
564	374.56	371.11	3.446		37.982		31.295		30	938.85	938.82	-0.03			0.00
565	373.27	371.11	2.16		18.252		28.117		30	843.51	843.50	-0.01			0.00
566	373.49	371.11	2.388		21.268		19.760		30	592.79	592.79	-0.01			0.00
567	374.27	371.1	3.17		33.190		27.229		30	816.86	816.84	-0.02			0.00
568	373.78	371.1	2.677		25.389		29.289		30	878.68	878.66	-0.02			0.00
569	373.61	371.09	2.511		22.981		24.185		30	725.54	725.52	-0.02			0.00
570	372.42	371.09	1.327		9.002		15.992		30	479.75	614.70	134.95			0.00
571	370.67	371.09		0.419		63.415		60.511	30			0.00	1815.33	1221.23	-594.11
572	371.29	371.08	0.208		0.946		4.974		5	24.87		-24.87		253.22	253.22
573	372.55	371.08	1.473		10.423		5.684		30	170.53		-170.53		853.52	853.52
574	372.82	371.07	1.749		13.341		11.882		30	356.46		-356.46		509.13	509.13
575	372.65	371.07	1.582		11.539		12.440		30	373.21		-373.21		426.45	426.45
576	372.54	371.07	1.47		10.393		10.966		30	328.98		-328.98		433.52	433.52
577	373.17	371.06	2.103		17.531		13.962		30	418.85	493.76	74.90			0.00
578	372.19	371.06	1.129		7.212		12.371		30	371.14		-371.14		588.39	588.39
579	372.03	371.05	0.973		5.912		6.562		30	196.86		-196.86		698.81	698.81
580	372.57	371.05	1.516		10.858		8.385		30	251.54		-251.54		647.94	647.94
581	373.07	371.05	2.026		16.577		13.717		30	411.51	523.20	111.69			0.00
582	373.37	371.04	2.33		20.481		18.529		30	555.86	555.84	-0.02			0.00
583	372.33	371.04	1.287		8.628		14.554		30	436.63		-436.63		587.04	587.04
584	374.59	371.03	3.558		40.013		24.321		30	729.62	880.04	150.42			0.00
585	374.88	371.03	3.853		45.604		42.809		30	1284.26	1284.26	-0.01			0.00

Ch.No	GL 9DL/05-06	CBL 9DL/05-06	Depth of cutting (mtr)	Depth of filling (mtr)	Area of cutting (sqm)	Area of filling (sqm)	Mean Area (Cutting) (sqm)	Mean Area (Filling) (sqm)	Length (mtr)	Quantity of cutting payable (cum)	Quantity cutting paid (cum)	Difference (cum)	Quantity of filling payable (cum)	Quantity of filling paid (cum)	Difference (cum)
586	374.87	371.03	3.847		45.487		45.546		30	1366.37	1366.35	-0.02			0.00
587	374.79	371.02	3.772		44.034		44.761		30	1342.82	1342.80	-0.02			0.00
588	374.39	371.02	3.374		36.702		40.368		30	1211.05	1211.04	-0.01			0.00
589	374.56	371.01	3.545		39.775		38.239		30	1147.16	1147.14	-0.02			0.00
590	374.35	371.01	3.342		36.140		37.958		30	1138.73	1138.71	-0.02			0.00
591	374.16	371.01	3.155		32.938		34.539		30	1036.18	1036.17	-0.01			0.00
592	373.41	371	2.405		21.501		27.219		30	816.58	816.57	-0.01			0.00
593	372.76	371	1.762		13.486		17.494		30	524.81	524.79	-0.02			0.00
594	372.86	370.99	1.865		14.659		14.073		30	422.18	422.16	-0.02			0.00
595	372.89	370.99	1.901		15.079		14.869		30	446.06	446.04	-0.02			0.00
596	374.18	370.99	3.194		33.594		24.337		30	730.10	730.08	-0.02			0.00
597	374.7	370.98	3.72		43.040		38.317		30	1149.52	1149.51	-0.01			0.00
598	375.19	370.98	4.209		52.815		47.927		30	1437.82	1437.81	-0.01			0.00
599	375.45	370.97	4.48		58.643		55.729		30	1671.87	1671.20	-0.67			0.00
600	374.98	370.97	4.007		48.661		53.652		30	1609.56	1608.90	-0.66			0.00
601	374.96	370.97	3.992		48.359		48.510		30	1455.30	1455.30	0.00			0.00
602	376.65	370.96	5.689		88.225		68.292		30	2048.76	2048.76	0.00			0.00
603	377.18	370.96	6.223		103.152		95.689		30	2870.66	2869.91	-0.76			0.00
604	377.48	370.95	6.527		112.160		107.656		30	3229.69	3228.92	-0.77			0.00
605	377.5	370.95	6.545		112.705		112.432		30	3372.97	3372.95	-0.03			0.00
606	377.81	370.95	6.861		122.483		117.594		30	3527.81	3527.79	-0.02			0.00
607	377.89	370.94	6.948		125.245		123.864		30	3715.91	3715.89	-0.02			0.00
608	377.82	370.94	6.88		123.083		124.164		30	3724.92	3724.91	-0.01			0.00
609	377.53	370.93	6.593		114.164		118.624		30	3558.71	3558.71	-0.01			0.00
610	377.21	370.93	6.275		104.667		109.416		30	3282.47	3282.47	-0.01			0.00
611	376.61	370.93	5.679		87.956		96.312		30	2889.35	2889.35	-0.01			0.00
612	376.21	370.92	5.288		77.765		82.861		30	2485.83	2482.40	-3.43			0.00
613	375.94	370.92	5.022		71.182		74.474		30	2234.21	2230.35	-3.86			0.00
614	375.65	370.91	4.738		64.465		67.824		30	2034.71	2034.27	-0.44			0.00

Ch No	GL 901.05-06	CBL 901.05-06	Depth of cutting (mtr)	Depth of filling (mtr)	Area of cutting (sqm)	Area of filling (sqm)	Mean Area (Cutting) (sqm)	Mean Area (Filling) (sqm)	Length (mtr)	Quantity of cutting payable (cum)	Quantity cutting paid (cum)	Difference (cum)	Quantity of filling payable (cum)	Quantity of filling paid (cum)	Difference (cum)
615	375.25	370.91	4.341		55.617		60.041		30	1801.23	1801.22	-0.02			0.00
616	375.02	370.91	4.115		50.861		53.239		30	1597.17	1597.16	-0.02			0.00
617	374.72	370.9	3.821		44.981		47.921		30	1437.63	1437.32	-0.32			0.00
618	374.5	370.9	3.605		40.881		42.931		30	1287.92	1287.60	-0.32			0.00
625	370.66	370.87		0.21		56.249		59.832	30			0.00	1794.96	1956.92	161.96
626	370.71	370.87		0.157		70.448		63.349	30			0.00	1900.46	1765.94	-134.52
627	372.75	370.86	1.89		14.950		27.915		30	837.46	1041.06	203.60			0.00
628	373.05	370.86	2.187		18.598		16.774		30	503.22	503.21	-0.02			0.00
629	373.61	370.85	2.751		26.498		22.548		30	676.44	676.43	-0.01			0.00
630	373.81	370.85	2.963		29.796		28.147		30	844.40	844.38	-0.02			0.00
631	374.26	370.85	3.411		37.357		33.577		30	1007.30	1007.28	-0.02			0.00
632	373.75	370.84	2.91		28.955		33.156		30	994.68	994.67	-0.01			0.00
633	373.71	370.84	2.867		28.280		28.617		30	858.52	858.57	0.05			0.00
634	374.32	370.83	3.483		38.647		33.464		30	1003.91	1003.86	-0.05			0.00
635	374.97	370.83	4.143		51.439		45.043		30	1351.30	1332.72	-18.58			0.00
636	375.48	370.83	4.656		62.586		57.013		30	1710.38	1691.51	-18.88			0.00
637	375.15	370.82	4.325		55.273		58.930		30	1767.89	1767.54	-0.35			0.00
638	374.4	370.82	3.584		40.492		47.883		30	1436.48	1436.48	-0.01			0.00
639	373.8	370.81	2.981		30.084		35.288		30	1058.64	1158.64	100.00			0.00
640	372.78	370.81	1.972		15.922		23.003		30	690.09	690.06	-0.03			0.00
641	371.9	370.81	1.096		6.929		11.425		30	342.76		-342.76		573.99	573.99
642	371.31	370.8	0.503		2.583		4.756		30	142.68		-142.68		870.68	870.68
643	371.4	370.8	0.598		3.185		2.884		30	86.53		-86.53		1036.07	1036.07
644	371.81	370.79	1.013		6.236		4.710		30	141.31		-141.31		861.38	861.38
645	372.02	370.79	1.226		8.070		7.153		30	214.58		-214.58		657.87	657.87
646	372.41	370.79	1.619		11.929		9.999		30	299.97		-299.97		490.88	490.88
647	372.52	370.78	1.734		13.175		12.552		30	376.56	391.43	14.87			0.00
648	371.98	370.78	1.2		7.836		10.505		30	315.16		-315.16		501.45	501.45
649	371.89	370.77	1.118		7.117		7.477		30	224.30		-224.30		632.54	632.54

Ch No	GL 9DL/05-06	CBL 9DL/05-06	Depth of cutting (mtr)	Depth of filling (mtr)	Area of cutting (sqm)	Area of filling (sqm)	Mean Area (Cutting) (sqm)	Mean Area (Filling) (sqm)	Length (mtr)	Quantity of cutting payable (cum)	Quantity cutting paid (cum)	Difference (cum)	Quantity of filling payable (cum)	Quantity of filling paid (cum)	Difference (cum)
650	371.9	370.77	1.131		7.229		7.173		30	215.20		-215.20		653.54	653.54
653	369.53	370.76		1.226		92.725		81.587	30			0.00	2447.60	2003.85	-443.75
654	369.4	370.75		1.356		97.691		95.208	30			0.00	2856.24	2856.69	0.45
655	370.66	370.75		0.095		52.381		75.036	30			0.00	2251.08	2257.08	6.00
656	371.83	370.75	1.079		6.785		7.007		30	210.21		-210.21		1126.19	1126.19
657	371.61	370.74	0.868		5.092		5.938		30	178.15		-178.15		747.77	747.77
658	371.48	370.74	0.743		4.173		4.632		30	138.97		-138.97		856.68	856.68
659	371.43	370.73	0.695		3.836		4.005		30	120.14		-120.14		915.45	915.45
660	371.8	370.73	1.069		6.700		5.268		30	158.05		-158.05		809.58	809.58
661	371.69	370.73	0.967		5.864		6.282		30	188.47		-188.47		718.68	718.68
662	372.01	370.72	1.291		8.665		7.265		30	217.94		-217.94		653.88	653.88
663	371.97	370.72	1.251		8.297		8.481		30	254.43		-254.43		568.68	568.68
664	372.06	370.71	1.343		9.154		8.725		30	261.76		-261.76		554.34	554.34
665	371.98	370.71	1.271		8.480		8.817		30	264.51		-264.51		469.73	469.73
666	371.77	370.7	1.069		6.700		7.590		30	227.71		-227.71		463.77	463.77
667	371.41	370.7	0.715		3.975		5.338		30	160.14		-160.14		618.54	618.54
668	371.23	370.69	0.533		2.769		3.372		10	33.72		-33.72		259.67	259.67
669	371.56	370.69	0.867		5.084		3.927		14	54.97		-54.97		342.06	342.06
670	371.78	370.68	1.094		6.912		5.998		30	179.94		-179.94		564.72	564.72
671	371.91	370.68	1.232		8.124		7.518		30	225.54		-225.54		465.57	465.57
672	371.96	370.67	1.286		8.619		8.371		30	251.14		-251.14		390.64	390.64
673	372.45	370.67	1.778		13.666		11.142		30	334.27	380.67	46.40			0.00
674	371.92	370.66	1.259		8.370		11.018		30	330.53		-330.53		388.19	388.19
675	372.03	370.66	1.37		9.412		8.891		5	44.45		-44.45		66.83	66.83
676	371.36	370.65	0.703		3.892		6.652		30	199.56		-199.56		545.66	545.66
677	371.45	370.65	0.799		4.577		4.234		30	127.03		-127.03		728.33	728.33
678	371.34	370.64	0.7		3.871		4.224		30	126.72		-126.72		729.29	729.29
679	371.21	370.64	0.568		2.991		3.431		30	102.93		-102.93		772.17	772.17
680	371.29	370.63	0.654		3.556		3.274		30	98.21		-98.21		786.71	786.71

Ch No	GL 9DI/05- 06	CBL 9DI/05- 06	Depth of cutting (mtr)	Depth of filling (mtr)	Area of cutting (sqm)	Area of filling (sqm)	Mean Area (Cutting) (sqm)	Mean Area (Filling) (sqm)	Length (mtr)	Quantity of cutting payable (cum)	Quantity cutting paid (cum)	Difference (cum)	Quantity of filling payable (cum)	Quantity of filling paid (cum)	Difference (cum)
681	371.82	370.63	1.193		7.774		5.665		30	169.95		-169.95		604.29	604.29
682	372.67	370.62	2.05		16.871		12.323		30	369.68	477.95	108.27			0.00
683	372.88	370.62	2.261		19.562		18.217		30	546.51	546.50	-0.01			0.00
684	373.33	370.61	2.716		25.970		22.766		30	682.99	682.98	-0.01			0.00
685	373.68	370.61	3.066		31.463		28.717		30	861.51	861.45	-0.06			0.00
686	373.6	370.6	2.999		30.374		30.919		30	927.56	927.50	-0.06			0.00
687	373.67	370.6	3.072		31.562		30.968		30	929.03	929.01	-0.02			0.00
688	373.75	370.59	3.153		32.905		32.233		30	967.00	966.98	-0.02			0.00
689	373.54	370.59	2.946		29.525		31.215		30	936.44	936.42	-0.02			0.00
690	372.62	370.58	2.038		16.724		23.124		30	693.73	693.71	-0.02			0.00
691	372.36	370.58	1.779		13.677		15.200		30	456.01	455.99	-0.03			0.00
692	372.69	370.57	2.118		17.719		15.698		30	470.94	470.93	-0.02			0.00
693	371.16	370.57	0.595		3.165		10.442		30	313.27		-313.27		664.22	664.22
694	372.1	370.56	1.532		11.021		7.093		30	212.80	563.75	350.95			0.00
695	373.51	370.56	2.955		29.668		20.345		30	610.34	365.75	-244.60			0.00
696	373.18	370.55	2.621		24.564		27.116		30	813.48	568.89	-244.59			0.00
697	373.83	370.55	3.283		35.115		29.839		30	895.18	895.17	-0.01			0.00
698	373.32	370.54	2.773		26.832		30.973		30	929.20	929.18	-0.02			0.00
699	373.69	370.54	3.148		32.821		29.826		30	894.79	894.78	-0.01			0.00
700	373.7	370.53	3.161		33.039		32.930		30	987.90	987.89	-0.01			0.00
701	373.76	370.53	3.235		34.291		33.665		30	1009.95	1005.94	-4.01			0.00
702	372.9	370.52	2.373		21.063		27.677		30	830.31	830.30	-0.01			0.00
703	372.31	370.52	1.793		13.835		17.449		30	523.46	523.44	-0.02			0.00
704	372.82	370.51	2.31		20.213		17.024		30	510.71	510.69	-0.02			0.00
705	372.21	370.51	1.696		12.757		16.485		30	494.55	494.54	-0.01			0.00
706	370.49	370.5		0.019		49.852		51.117	30			0.00	1533.50	813.81	-719.69
707	369	370.5		1.501		99.812		74.832	30			0.00	2244.96	1745.93	-499.04
708	367.8	370.49		2.696		152.81		126.311	30			0.00	3789.33	3193.92	-595.41
709	364.99	370.49		5.497		291.22		222.017	30			0.00	6660.51	6116.28	-544.23

Ch.No	GI 9DI/05- 06	CBI 9DI/05- 06	Depth of cutting (mtr)	Depth of filling (mtr)	Area of cutting (sqm)	Area of filling (sqm)	Mean Area (Cutting) (sqm)	Mean Area (Filling) (sqm)	Length (mtr)	Quantity of cutting payable (cum)	Quantity cutting paid (cum)	Difference (cum)	Quantity of filling payable (cum)	Quantity of filling paid (cum)	Difference (cum)
710	364.68	370.48		5.804		308.3		299.764	30			0.00	8992.91	8336.79	-656.12
711	367.96	370.48		2.518		145.08		226.689	30			0.00	6800.67	6251.78	-548.90
712	370.37	370.47		0.104		52.681		98.878	30			0.00	2966.34	2622.65	-343.70
713	370.5	370.47	0.033		0.138		6.448		30	193.44		-193.44		1385.88	1385.88
714	370.9	370.46	0.434		2.169		1.154		13	15.00		-15.00		557.08	557.08
715	371.06	370.46	0.601		3.205		2.687		30	80.60		-80.60		1061.03	1061.03
716	371.42	370.45	0.964		5.840		4.522		30	135.67		-135.67		875.67	875.67
717	370.78	370.45	0.331		1.586		3.713		30	111.39		-111.39		977.52	977.52
718	370.26	370.44		0.186		55.437		54.059	30			0.00	1621.77	1432.80	-188.97
719	368.33	370.44		2.105		127.62		91.526	25			0.00	2288.15	1672.75	-615.40
720	366.33	370.43		4.102		218.37		172.991	30			0.00	5189.72	4451.34	-738.38
721	364.88	370.43		5.55		294.15		256.256	30			0.00	7687.68	7687.68	0.00
722	367.08	370.42		3.344		182.04		238.094	30			0.00	7142.81	7142.81	0.00
723	368.15	370.42		2.27		134.51		158.275	15			0.00	2374.12	2374.12	0.00
724	370.24	370.41		0.174		55.032		94.770	30			0.00	2843.10	2843.07	-0.03
725	371.82	370.41	1.415		9.848		5.717		11	62.89		-62.89		392.53	392.53
726	373.04	370.4	2.637		24.798		17.323		30	519.70	617.05	97.35			0.00
727	373.83	370.4	3.435		37.785		31.292		30	938.75	938.75	-0.01			0.00
728	375.48	370.39	5.089		72.813		55.299		30	1658.98	1658.48	-0.50			0.00
729	376.23	370.39	5.839		92.303		82.558		30	2476.74	2476.23	-0.51			0.00
730	378.41	370.38	8.021		161.800		127.051		30	3811.54	3811.58	0.04			0.00
731	379.15	370.38	8.772		190.124		175.962		30	5278.86	5278.85	-0.01			0.00
732	372.82	370.37	2.443		22.026		106.075		30	3182.26	3182.25	-0.01			0.00
733	371.45	370.37	1.085		6.835		14.431		30	432.92		-432.92		669.03	669.03
734	370.98	370.36	0.617		3.310		5.073		30	152.18		-152.18		832.37	832.37
735	371.27	370.36	0.912		5.430		4.370		30	131.09		-131.09		886.64	886.64
736	372.74	370.35	2.387		21.254		13.342		30	400.26	711.71	311.45			0.00
737	371.88	370.35	1.532		11.021		16.138		30	484.13		-484.13		627.03	627.03
738	371.58	370.34	1.231		8.115		9.568		10	95.68		-95.68		199.29	199.29

Ch No	GL 9DL/05- 06	CBL 9DL/05- 06	Depth of cutting (mtr)	Depth of filling (mtr)	Area of cutting (sqm)	Area of filling (sqm)	Mean Area (Cutting) (sqm)	Mean Area (Filling) (sqm)	Length (mtr)	Quantity of cutting payable (cum)	Quantity cutting paid (cum)	Difference (cum)	Quantity of filling payable (cum)	Quantity of filling paid (cum)	Difference (cum)
739	372.6	370.34	2.265		19.615		13.865		30	415.94	583.85	167.90			0.00
740	373.09	370.33	2.76		26.634		23.124		30	693.73	693.72	-0.01			0.00
741	373.29	370.33	2.959		29.732		28.183		30	845.49	845.49	0.00			0.00
742	372.69	370.32	2.364		20.940		25.336		30	760.09	760.08	-0.01			0.00
743	371.75	370.32	1.427		9.966		15.453		30	463.60		-463.60		536.05	536.05
744	370.38	370.31	0.064		0.273		5.119		30	153.58		-153.58		952.83	952.83
745	370	370.31		0.311		59.69		57.361	30			0.00	1720.83	1606.23	-114.60
746	369.86	370.3		0.447		64.389		62.040	30			0.00	1861.19	1861.19	0.00
747	371.23	370.3	0.932		5.586		2.929		30	87.88		-87.88		1352.30	1352.30
748	371.57	370.29	1.271		8.480		7.033		30	211.00		-211.00		668.64	668.64
749	371.48	370.29	1.188		7.729		8.105		30	243.14		-243.14		590.22	590.22
750	371.13	370.28	0.85		4.956		6.342		30	190.27		-190.27		721.29	721.29
751	370.8	370.28	0.519		2.682		3.819		30	114.57		-114.57		942.78	942.78
752	370.37	370.27	0.097		0.419		1.551		30	46.52		-46.52		1226.42	1226.42
753	370.12	367.47	2.652		25.019		12.719		30	381.58	1072.04	690.46			0.00
754	369.76	367.46	2.3		20.079		22.549		30	676.47	676.34	-0.13			0.00
755	369.17	367.46	1.708		12.889		16.484		30	494.51	497.81	3.29			0.00
756	368.82	367.45	1.366		9.373		11.131		30	333.93		-333.93		454.77	454.77
757	368.52	367.45	1.075		6.751		8.062		30	241.87		-241.87		618.30	618.30
758	368.11	367.44	0.67		3.665		5.208		30	156.24		-156.24		835.71	835.71
759	367.56	367.44	0.125		0.548		2.106		30	63.19		-63.19		1160.67	1160.67
760	367.1	367.43		0.339		60.652		62.521	30			0.00	1875.62	1594.89	-280.73
761	366.06	367.43		1.371		98.268		79.460	30			0.00	2383.80	2383.80	0.00
762	365.16	367.42		2.262		134.17		116.220	30			0.00	3486.60	3486.60	0.00
763	365.1	367.42		2.322		136.7		135.438	30			0.00	4063.14	4063.14	0.00
764	364.47	367.41		2.945		163.84		150.274	30			0.00	4508.22	4508.22	0.00
765	364.37	367.41		3.044		168.3		166.072	30			0.00	4982.16	7073.31	2091.15
766	363.72	367.4		3.685		198.1		183.200	30			0.00	5495.99	9901.16	4405.17
767	362.75	367.4		4.645		245.8		221.950	30			0.00	6658.50	11880.56	5222.06

Ch No	GI 9DI/05- 06	CBI 9DI/05- 06	Depth of cutting (mtr)	Depth of filling (mtr)	Area of cutting (sqm)	Area of filling (sqm)	Mean Area (Cutting) (sqm)	Mean Area (Filling) (sqm)	Length (mtr)	Quantity of cutting payable (cum)	Quantity cutting paid (cum)	Difference (cum)	Quantity of filling payable (cum)	Quantity of filling paid (cum)	Difference (cum)
768	361.79	367.39		5.605		297.19		271.496	30			0.00	8144.87	13439.70	5294.84
769	361.46	367.39		5.928		315.31		306.250	30			0.00	9187.49	14162.67	4975.19
770	361.5	367.38		5.887		312.99		314.148	30			0.00	9424.43	14279.37	4854.95
771	360.17	367.38		7.214		391.59		352.287	30			0.00	10568.60	16409.03	5840.43
772	361.31	367.37		6.066		323.18		357.382	30			0.00	10721.46	15017.85	4296.39
773	361.69	367.37		5.684		301.58		312.380	22			0.00	6872.36	9049.32	2176.96
774	362.56	367.36		4.8		253.85		277.716	15			0.00	4165.74	6636.38	2470.64
775	363.29	367.36		4.068		216.69		235.269	20			0.00	4705.37	7948.50	3243.13
776	363.56	367.35		3.797		203.47		210.081	30			0.00	6302.43	10691.53	4389.10
777	362.65	367.35		4.702		248.75		226.112	30			0.00	6783.35	9296.78	2513.43
778	362.85	367.34		4.497		238.21		243.478	13			0.00	3165.21	3291.41	126.20
779	365.43	367.34		1.906		119.45		178.826	30			0.00	5364.77	5217.51	-147.25
780	365.04	367.33		2.29		135.35		127.398	30			0.00	3821.94	3470.16	-351.78
781	364.27	367.33		3.062		169.11		152.233	30			0.00	4566.98	6276.57	1709.60
782	363.53	367.32		3.797		203.47		186.294	28			0.00	5216.23	7610.19	2393.96
783	362.46	367.32		4.859		256.94		230.206	15			0.00	3453.08	4441.73	988.64
784	363.02	367.31		4.299		228.18		242.560	15			0.00	3638.40	4440.33	801.93
785	363.72	367.31		3.588		193.48		210.834	30			0.00	6325.01	6732.07	407.07
786	362.92	367.3		4.383		232.42		212.950	30			0.00	6388.50	6814.50	426.00
787	361.95	367.3		5.354		283.4		257.907	30			0.00	7737.21	9287.85	1550.64
788	363.2	367.29		4.099		218.22		250.808	30			0.00	7524.24	9258.75	1734.51
789	364.41	367.29		2.879		160.9		189.557	15			0.00	2843.35	2968.01	124.66
790	363.91	367.28		3.37		183.25		172.072	15			0.00	2581.08	2514.19	-66.89
791	363.03	367.28		4.247		225.58		204.413	30			0.00	6132.39	6490.35	357.96
792	361.32	367.27		5.952		316.67		271.125	30			0.00	8133.74	9745.73	1611.99
793	361.9	367.27		5.369		284.22		300.444	30			0.00	9013.31	11633.48	2620.17
794	361.2	367.26		6.067		323.23		303.725	30			0.00	9111.74	11872.38	2760.65
795	360.64	367.26		6.622		355.65		339.443	30			0.00	10183.28	14619.47	4436.19
796	361.75	367.25		5.502		291.5		323.576	30			0.00	9707.27	13907.54	4200.27

Ch No	GL 9DL/05-06	CBL 9DL/05-06	Depth of cutting (mtr)	Depth of filling (mtr)	Area of cutting (sqm)	Area of filling (sqm)	Mean Area (Cutting) (sqm)	Mean Area (Filling) (sqm)	Length (mtr)	Quantity of cutting payable (cum)	Quantity cutting paid (cum)	Difference (cum)	Quantity of filling payable (cum)	Quantity of filling paid (cum)	Difference (cum)
797	362.22	367.25		5.026		265.76		278.628	30			0.00	8358.83	10427.33	2068.50
798	364.11	367.24		3.138		172.57		219.161	30			0.00	6574.83	7891.79	1316.96
799	365.26	367.24		1.976		122.34		147.455	15			0.00	2211.82	2364.72	152.90
800	365.95	367.23		1.281		94.856		108.599	30			0.00	3257.97	3167.03	-90.94
801	367.47	367.23	0.241		1.111		0.556		30	16.67	2049.12	2032.45			0.00
802	367.61	367.22	0.386		1.892		1.502		30	45.05	990.62	945.56			0.00
803	368.63	367.22	1.411		9.809		5.851		30	175.52	641.52	466.00			0.00
804	369.36	367.21	2.146		18.074		13.941		30	418.24	443.42	25.17			0.00
805	370.75	367.21	3.541		39.702		28.888		30	866.63	866.64	0.01			0.00
806	371.67	367.2	4.466		58.335		49.018		30	1470.55	1470.53	-0.02			0.00
807	372.1	367.2	4.901		68.281		63.308		30	1899.23	1899.23	-0.01			0.00
808	372.47	367.19	5.276		77.462		72.871		30	2186.14	2186.13	-0.01			0.00
809	372.66	367.19	5.471		82.459		79.961		30	2398.82	2398.82	0.00			0.00
810	371.83	367.18	4.646		62.359		72.409		30	2172.26	2172.23	-0.04			0.00
811	371.1	367.18	3.921		46.942		54.650		30	1639.51	1639.50	-0.01			0.00
812	370.23	367.17	3.056		31.300		39.121		30	1173.63	1173.62	-0.01			0.00
813	370.24	367.17	3.071		31.545		31.422		30	942.67	942.66	-0.01			0.00
814	369.85	367.16	2.686		25.522		28.534		30	856.02	856.01	-0.01			0.00
815	370.22	367.16	3.061		31.381		28.452		30	853.56	853.55	-0.01			0.00
816	370.88	367.15	3.726		43.155		37.268		30	1118.04	1118.04	0.00			0.00
817	370.63	367.15	3.481		38.611		40.883		30	1226.49	1226.49	0.00			0.00
818	370.86	367.14	3.716		42.964		40.788		30	1223.63	1223.63	-0.01			0.00
819	370.25	367.14	3.111		32.205		37.585		30	1127.54	1295.28	167.74			0.00
820	370.64	367.13	3.506		39.064		35.634		30	1069.03	1386.78	317.75			0.00
821	369.68	367.13	2.551		23.551		31.307		30	939.22	1089.21	149.99			0.00
822	368.83	367.12	1.706		12.867		18.209		30	546.26	546.24	-0.02			0.00
823	367.71	367.12	0.591		3.139		8.003		30	240.09		-240.09		592.74	592.74
824	366.1	367.11		1.014		84.773		89.815	30			0.00	2694.44	1510.20	-1184.24
825	365.12	367.11		1.989		122.83		103.803	30			0.00	3114.09	2756.70	-357.39

Ch No	GL 9DL/05-06	CBL 9DL/05-06	Depth of cutting (mtr)	Depth of filling (mtr)	Area of cutting (sqm)	Area of filling (sqm)	Mean Area (Cutting) (sqm)	Mean Area (Filling) (sqm)	Length (mtr)	Quantity of cutting payable (cum)	Quantity cutting paid (cum)	Difference (cum)	Quantity of filling payable (cum)	Quantity of filling paid (cum)	Difference (cum)
826	363.44	367.1		3.664		197.1		159.965	30			0.00	4798.94	4679.03	-119.91
827	364.07	367.1		3.029		167.62		182.359	30			0.00	5470.77	5697.00	226.23
828	363.58	367.09		3.514		189.99		178.805	30			0.00	5364.15	5990.55	626.40
829	363.2	367.09		3.889		207.93		198.958	30			0.00	5968.73	6738.45	769.73
830	363.18	367.08		3.904		208.66		208.292	30			0.00	6248.75	6790.73	541.98
833	366.58	367.07		0.489		65.854		137.255	30			0.00	4117.65	3033.86	-1083.80
834	367.93	367.06	0.866		5.076		4.108		123.24			-123.24		1160.04	1160.04
835	368.97	367.06	1.911		15.196		10.136		304.09	542.42		238.32			0.00
836	369.96	367.05	2.906		28.891		22.044		661.32	660.65		-0.67			0.00
837	369.51	367.05	2.459		22.249		25.570		767.11	766.44		-0.67			0.00
838	369.59	367.04	2.546		23.479		22.864		685.92	685.92		0.00			0.00
839	369.46	367.04	2.421		21.721		22.600		678.01	678.00		-0.01			0.00
840	369.42	367.03	2.386		21.240		21.481		644.42	644.42		-0.01			0.00
841	369.52	367.03	2.491		22.698		21.969		659.07	659.10		0.03			0.00
842	369.67	367.02	2.646		24.931		23.814		714.43	714.45		0.02			0.00
843	369.56	367.02	2.541		23.408		24.169		725.07	725.05		-0.02			0.00
844	368.54	367.01	1.526		10.960		17.184		515.51	515.49		-0.02			0.00
845	368.2	367.01	1.191		7.756		9.358		280.73	0.00		-280.73	0.00	389.79	389.79
846	368.57	367	1.566		11.372		9.564		286.92	395.99		109.06			0.00
847	368.55	367	1.551		11.217		11.295		338.84	338.84		0.00			0.00
848	367.86	366.99	0.866		5.076		8.147		244.40			-244.40			482.73
849	367.76	366.99	0.771		4.373		4.725		141.74			-141.74		657.39	657.39
850	368.15	366.98	1.166		7.535		5.954		178.62			-178.62		574.73	574.73
851	367.11	366.98	0.131		0.575		4.055		121.65			-121.65		794.49	794.49
852	365.99	366.97		0.984		83.663		74.759	30			0.00	2242.76	1657.55	-585.21
853	363.41	366.97		3.559		192.11		137.887	30			0.00	4136.61	4208.46	71.85
854	363.09	366.96		3.874		207.2		199.655	30			0.00	5989.64	6462.20	472.56
855	365.45	366.96		1.509		103.62		155.410	30			0.00	4662.29	4723.95	61.67
856	366	366.95		0.953		82.519		93.070	30			0.00	2792.10	2453.69	-338.42

Ch No	GL 9DL/05-06	CBL 9DL/05-06	Depth of cutting (mtr)	Area of cutting (sqm)	Area of filling (sqm)	Mean Area (Cutting) (sqm)	Mean Area (Filling) (sqm)	Length (mtr)	Quantity of cutting payable (cum)	Quantity cutting paid (cum)	Difference (cum)	Quantity of filling payable (cum)	Quantity of filling paid (cum)	Difference (cum)
857	365.13	366.95	1.819		115.92		99.222	30			0.00	2976.65	2627.01	-349.64
858	365.13	366.94	1.814		115.72		115.823	30			0.00	3474.69	3094.56	-380.13
859	364.8	366.94	2.139		129.03		122.374	30			0.00	3671.22	3279.63	-391.59
860	364.55	366.93	2.384		139.34		134.181	30			0.00	4025.42	3609.24	-416.18
861	363.68	366.93	3.249		177.65		158.493	30			0.00	4754.79	3381.87	-1372.92
862	363.45	366.92	3.474		188.11		182.880	30			0.00	5486.39	4535.33	-951.06
863	362.74	366.92	4.179		222.19		205.147	30			0.00	6154.40	6708.30	553.91
864	360.97	366.91	5.944		316.22		269.201	30			0.00	8076.03	9773.66	1697.63
865	359.11	366.91	7.799		428.47		372.346	30			0.00	11170.37	14004.32	2833.95
866	360.06	366.9	6.844		368.96		398.718	30			0.00	11961.54	14844.36	2882.82
867	359.22	366.9	7.679		420.8		394.879	30			0.00	11846.37	15050.18	3203.81
868	358.2	366.98	8.784		420.8		420.796	30			0.00	12623.88	17695.43	5071.55
890	358.51	366.78	8.274		459.43		440.115	30			0.00	13203.44	17894.12	4690.68
891	360.34	366.78	6.442		345		402.218	30			0.00	12066.53	14988.03	2921.51
892	357.23	366.77	9.542		546.5		445.749	30			0.00	13372.47	16910.70	-3538.23
893	357.26	366.77	9.507		544.01		545.252	30			0.00	16357.55	21535.80	5178.26
894	359.72	366.76	7.045		381.19		462.596	30			0.00	13877.88	17850.00	3972.12
895	359.72	366.76	7.044		381.12		381.155	30			0.00	11434.64	14041.65	2607.02
896	360.41	366.75	6.341		339.08		360.104	30			0.00	10803.12	13086.30	2283.18
897	357.69	366.75	9.059		512.57		425.829	30			0.00	12774.87	16000.08	3225.21
905	358.75	366.71	7.956		438.61		475.591	30			0.00	14267.72	23287.20	9019.49
906	354.99	366.7	11.717		710.81		574.710	30			0.00	17241.30	23673.15	6431.85
907	358.32	366.7	8.377		466.27		588.539	10			0.00	5885.39	8030.30	2144.91
908	358.19	366.69	8.507		474.95		470.607	15			0.00	7059.11	9104.06	2044.96
909	358.14	366.69	8.552		477.97		476.460	15			0.00	7146.89	9500.21	2353.32
910	356.4	366.68	10.284		600.43		539.198	30			0.00	16175.94	21851.85	5675.91
911	356.92	366.68	9.76		562.11		581.270	30			0.00	17438.09	22637.53	5199.45
912	358.03	366.67	8.643		484.11		523.110	30			0.00	15693.29	19858.80	4165.52
913	358.74	366.67	7.928		436.79		460.450	30			0.00	13813.49	17343.60	3530.12

Ch.No	GL 9DL/05-06	CBL 9DL/05-06	Depth of cutting (mtr)	Depth of filling (mtr)	Area of cutting (sqm)	Area of filling (sqm)	Mean Area (Cutting) (sqm)	Mean Area (Filling) (sqm)	Length (mtr)	Quantity of cutting payable (cum)	Quantity cutting paid (cum)	Difference (cum)	Quantity of filling payable (cum)	Quantity of filling paid (cum)	Difference (cum)
914	339.25	366.66		7.417		404.23		420.513	30			0.00	12615.38	15505.95	2890.58
915	339.63	366.66		7.034		380.51		392.372	30			0.00	11771.16	14317.65	2546.49
916	360.12	366.65		6.535		350.49		365.500	30			0.00	10965.00	13091.80	2126.80
917	360.4	366.65		6.248		333.67		342.080	30			0.00	10262.39	12541.68	2279.30
918	360.88	366.64		5.764		306.06		319.864	30			0.00	9595.92	12162.75	2566.83
919	361.41	366.64		5.226		276.46		291.259	30			0.00	8737.77	10897.73	2159.96
920	361.99	366.63		4.642		245.65		261.054	30			0.00	7831.61	9580.73	1749.12
921	363.05	366.63		3.579		193.06		219.352	30			0.00	6580.55	7711.20	1130.66
922	364.54	366.62		2.084		126.75		159.901	30			0.00	4797.03	4955.69	158.66
923	364.93	366.62		1.689		110.72		118.732	30			0.00	3561.95	3172.77	-389.18
924	364.91	366.61		1.706		111.4		111.057	30			0.00	3331.70	2956.11	-375.59
925	365.08	366.61		1.532		104.52		107.958	30			0.00	3238.74	2872.86	-365.88
926	365.4	366.6		1.207		92.005		98.263	30			0.00	2947.89	2600.00	-347.90
927	365.44	366.6		1.156		90.08		91.043	30			0.00	2731.28	2450.10	-281.18
928	365.59	366.59		1.002		84.328		87.204	30			0.00	2616.12	2342.33	-273.80
929	365.86	366.59		0.734		74.546		79.437	30			0.00	2383.11	2071.34	-311.78
930	366.2	366.58		0.384		59.797		67.172	30			0.00	2015.15	1761.71	-253.44
931	366.77	366.58	0.188		0.847		0.711		30	21.34		-21.34		1335.29	1335.29
932	367.48	366.57	0.903		5.360		3.104		30	93.11		-93.11		844.41	844.41
933	368.07	366.57	1.498		10.675		8.017		30	240.52	463.83	223.31			0.00
934	368.78	366.56	2.213		18.934		14.805		30	444.14	444.14	0.00			0.00
935	368.57	366.56	2.01		16.381		17.658		30	529.74	529.73	-0.01			0.00
936	367.95	366.55	1.393		9.634		13.008		30	390.23		-390.23		422.15	422.15
937	366.88	366.55	0.329		1.575		5.605		30	168.14		-168.14		665.87	665.87
938	365.87	366.54		0.677		72.502		66.150	30			0.00	1984.49	1427.96	-556.53
939	365.18	366.54		1.361		97.883		85.193	30			0.00	2555.78	2233.13	-322.65
940	365.03	366.53		1.508		103.58		100.733	30			0.00	3021.98	2669.40	-352.57
941	365.23	366.53		1.301		95.582		99.582	30			0.00	2987.46	2637.03	-350.43
942	365.26	366.52		1.264		94.169		94.876	30			0.00	2846.27	2523.03	-323.23

Ch No	GL 9DI/05- 06	CBL 9DI/05- 06	Depth of cutting (mtr)	Depth of filling (mtr)	Area of cutting (sqm)	Area of filling (sqm)	Mean Area (Cutting) (sqm)	Mean Area (Filling) (sqm)	Length (mtr)	Quantity of cutting payable (cum)	Quantity cutting paid (cum)	Difference (cum)	Quantity of filling payable (cum)	Quantity of filling paid (cum)	Difference (cum)
943	365.28	366.52		1.236		93.105		93.637	30			0.00	2809.11	2488.23	-320.88
944	365.98	366.51		0.535		67.468		80.287	30			0.00	2408.60	2095.56	-313.04
945	366.64	366.51	0.131		0.575		1.075		30	32.26		-32.26		1430.81	1430.81
946	366.49	366.5		0.014		49.687		58.578	30			0.00	1757.33	1182.84	-574.49
947	366.14	366.5		0.355		61.202		55.445	30			0.00	1663.34	1400.76	-262.58
948	366.03	366.49		0.462		64.911		63.057	30			0.00	1891.70	1613.00	-278.70
949	366.11	366.49		0.382		62.139		63.525	30			0.00	1905.75	1626.00	-279.75
950	366.11	366.48		0.372		61.788		61.964	30			0.00	1858.91	1582.40	-276.51
										208595.21	198664.27	-9930.93	859715.92	1097749.80	238033.88
Add quantity of structure										41659.06	41659.06				
Deduction Disintegrated Rock										54305.62	54305.62				
Deduction Hard Rock										6106.74	6106.74				
Net Quantity										189841.90	179910.97		859715.92		
Paid quantity as per final bill											179593.70		Paid quantity as per final bill	1112681.92	
Less paid quantity										10248.20			Excess paid quantity	252966.00	
Less paid amount (₹)										399679.81			Excess paid amount (₹)	13154231.79	
Total excess paid amount															12754551.99

Appendix-3.4

(Referred to in para no. 3.2.1 (ii); page 170)

Statement showing difference in levels shown as executed by the first contractor and shown as existing in the estimates of second contractor

(In meter)

Chainage	Agreement No. 9 DL/2005-06		Agreement No. 1 DL/2005-06	Depth of cutting which was already paid in the previous agreement 9DL/2005-06 (Col.4-col.3)	Depth of filling which was already paid in the previous agreement 9DL/2005-06
	Ground Level	CBL (Executed Level)	Existing Level		
1	2	3	4	5	6
506	375.097	371.346	372.375	1.029	--
507	375.568	371.342	372.575	1.233	--
508	376.02	371.338	373.015	1.677	--
509	375.312	371.334	372.215	0.881	--
510	375.922	371.33	372.805	1.475	--
707	368.998	370.499	369.97	--	0.529
797	362.223	367.249	363.35	--	3.899
858	365.13	366.944	365.3	--	1.644
910	356.4	366.684	364.08	--	2.604
915	359.625	366.659	363.86	--	2.799

Appendix-3.5

(Referred to in para 3.2.1 (ii); page 170)

Statement showing payment without actual execution of excavation work

Ch No	GL of 9DL/05- 06	CBL of 9DL/ 05- 06	Existing Level 1DL/12-13	Originally cutting (mtr)	Difference of depth for cutting (mtr)	Area of cutting (sqm)	Mean Area (sqm)	Length (mtr)	Quantity of earthwork cutting (cum)
502	372.835	371.362	371.425	1.473	0.063	0.268			
503	374.772	371.358	371.685	3.414	0.327	1.564	0.916	30	27.487
504	374.708	371.354	372.075	3.354	0.721	4.017	2.791	30	83.727
505	373.962	371.35	372.135	2.612	0.785	4.474	4.246	30	127.379
506	375.097	371.346	372.375	3.751	1.029	6.367	5.421	30	162.629
507	375.568	371.342	372.575	4.226	1.233	8.133	7.250	30	217.505
508	376.02	371.338	373.015	4.682	1.677	12.551	10.342	30	310.253
509	375.312	371.334	372.215	3.978	0.881	5.191	8.871	30	266.123
510	375.922	371.33	372.805	4.592	1.475	10.443	7.817	30	234.508
511	376.031	371.326	372.945	4.705	1.619	11.929	11.186	30	335.577
512	376.175	371.322	372.655	4.853	1.333	9.059	10.494	30	314.818
513	377.21	371.318	372.685	5.892	1.367	9.383	9.221	30	276.632
514	377.255	371.314	372.785	5.941	1.471	10.403	9.893	30	296.790
515	376.371	371.31	372.645	5.061	1.335	9.078	9.740	30	292.214
516	375.821	371.306	372.805	4.515	1.499	10.685	9.881	30	296.443
517	375.568	371.302	372.715	4.266	1.413	9.829	10.257	30	307.705
518	374.44	371.298	372.855	3.142	1.557	11.279	10.554	30	316.616
519	374.944	371.294	372.655	3.65	1.361	9.326	10.302	30	309.067
520	374.468	371.29	372.805	3.178	1.515	10.847	10.086	30	302.595
521	374.248	371.286	372.485	2.962	1.199	7.827	9.337	30	280.117
522	373.678	371.282	372.355	2.396	1.073	6.734	7.281	30	218.418
523	372.968	371.278	372.125	1.69	0.847	4.933	5.834	30	175.006
530	371.977	371.25	371.565	0.727	0.315	1.499	3.216	30	96.485
531	372.41	371.246	371.475	1.164	0.229	1.051	1.275	30	38.251
532	372.568	371.242	371.475	1.326	0.233	1.071	1.061	30	31.823
533	372.198	371.238	371.525	0.96	0.287	1.350	1.210	30	36.314
534	372.023	371.234	371.375	0.789	0.141	0.622	0.986	30	29.582
540	372.118	371.21	371.665	0.908	0.455	2.293	1.458	30	43.729
541	372.177	371.206	371.675	0.971	0.469	2.377	2.335	30	70.051
546	371.683	371.186	371.555	0.497	0.369	1.796	2.087	30	62.598
547	371.45	371.182	371.245	0.268	0.063	0.268	1.032	30	30.966
557	372.121	371.142	371.615	0.979	0.473	2.401	1.335	30	40.036
558	372.593	371.138	371.825	1.455	0.687	3.781	3.091	25	77.277
560	372.776	371.13	371.335	1.646	0.205	0.931	2.356	30	70.679
562	371.992	371.122	371.755	0.87	0.633	3.416	2.173	30	65.196
563	373.742	371.118	372.035	2.624	0.917	5.469	4.442	30	133.270
564	374.56	371.114	372.195	3.446	1.081	6.802	6.135	30	184.060
565	373.27	371.11	372.125	2.16	1.015	6.252	6.527	30	195.811
566	373.494	371.106	372.075	2.388	0.969	5.880	6.066	30	181.984
567	374.272	371.102	371.995	3.17	0.893	5.283	5.581	30	167.443
568	373.775	371.098	371.135	2.677	0.037	0.156	2.719	30	81.578
569	373.605	371.094	371.705	2.511	0.611	3.270	1.713	30	51.384
570	372.417	371.09	371.315	1.327	0.225	1.031	2.150	30	64.509

Ch No	GL of 9DL/05-06	CBL of 9DL/ 05-06	Existing Level 1DL/12-13	Originally cutting (mtr)	Difference of depth for cutting (mtr)	Area of cutting (sqm)	Mean Area (sqm)	Length (mtr)	Quantity of earthwork cutting (cum)
573	372.551	371.078	371.505	1.473	0.427	2.128	1.579	30	47.380
574	372.823	371.074	371.865	1.749	0.791	4.518	3.323	30	99.695
575	372.652	371.07	371.835	1.582	0.765	4.330	4.424	30	132.721
576	372.536	371.066	372.055	1.47	0.989	6.041	5.185	30	155.561
577	373.165	371.062	372.115	2.103	1.053	6.567	6.304	30	189.110
578	372.187	371.058	372.125	1.129	1.067	6.684	6.625	30	198.753
580	372.566	371.05	372.325	1.516	1.275	8.517	7.600	30	228.010
581	373.072	371.046	372.445	2.026	1.399	9.692	9.105	30	273.139
582	373.372	371.042	372.745	2.33	1.703	12.834	11.263	30	337.891
584	374.592	371.034	372.745	3.558	1.711	12.921	12.878	30	386.329
585	374.883	371.03	372.405	3.853	1.375	9.460	11.191	30	335.722
586	374.873	371.026	372.195	3.847	1.169	7.561	8.511	30	255.316
587	374.794	371.022	372.505	3.772	1.483	10.523	9.042	30	271.267
588	374.392	371.018	372.425	3.374	1.407	9.770	10.147	30	304.404
589	374.559	371.014	372.245	3.545	1.231	8.115	8.942	30	268.274
590	374.352	371.01	372.345	3.342	1.335	9.078	8.596	30	257.891
591	374.161	371.006	372.275	3.155	1.269	8.462	8.770	30	263.095
592	373.407	371.002	372.625	2.405	1.623	11.971	10.216	30	306.494
594	372.859	370.994	372.135	1.865	1.141	7.316	9.644	30	289.310
600	374.977	370.97	374.81	4.007	3.84	45.350	26.333	30	789.997
601	374.958	370.966	374.82	3.992	3.854	45.624	45.487	30	1364.611
602	376.651	370.962	374.18	5.689	3.218	34.001	39.813	30	1194.376
603	377.181	370.958	374.56	6.223	3.602	40.825	37.413	30	1122.397
604	377.481	370.954	373.93	6.527	2.976	30.004	35.415	30	1062.436
605	377.495	370.95	374.29	6.545	3.34	36.105	33.055	30	991.641
606	377.807	370.946	374.19	6.861	3.244	34.445	35.275	30	1058.253
607	377.89	370.942	373.96	6.948	3.018	30.681	32.563	30	976.887
608	377.818	370.938	373.71	6.88	2.772	26.816	28.749	30	862.460
609	377.527	370.934	373.46	6.593	2.526	23.194	25.005	30	750.151
610	377.205	370.93	373.24	6.275	2.31	20.213	21.703	30	651.093
611	376.605	370.926	373.19	5.679	2.264	19.602	19.907	30	597.213
612	376.21	370.922	373.06	5.288	2.138	17.972	18.787	30	563.606
613	375.94	370.918	372.91	5.022	1.992	16.163	17.068	30	512.027
614	375.652	370.914	372.88	4.738	1.966	15.850	16.006	30	480.195
615	375.251	370.91	372.71	4.341	1.8	13.914	14.882	30	446.458
616	375.021	370.906	372.66	4.115	1.754	13.397	13.656	30	409.666
617	374.723	370.902	372.51	3.821	1.608	11.812	12.605	30	378.141
618	374.503	370.898	372.43	3.605	1.532	11.021	11.417	30	342.504
619	374.172	370.894	372.46	3.278	1.566	11.372	11.197	30	335.902
627	372.752	370.862	372.44	1.89	1.578	11.497	11.435	30	343.044
628	373.045	370.858	372.62	2.187	1.762	13.486	12.492	30	374.755
629	373.605	370.854	373.07	2.751	2.216	18.973	16.230	30	486.896
630	373.813	370.85	373.28	2.963	2.43	21.846	20.410	30	612.286
631	374.257	370.846	373.44	3.411	2.594	24.171	23.008	30	690.249
632	373.752	370.842	373	2.91	2.158	18.226	21.199	30	635.960
633	373.705	370.838	372.49	2.867	1.652	12.281	15.254	30	457.612

Ch No	GL of 9DL/05-06	CBL of 9DL/ 05-06	Existing Level 1DL/12-13	Originally cutting (mtr)	Difference of depth for cutting (mtr)	Area of cutting (sqm)	Mean Area (sqm)	Length (mtr)	Quantity of earthwork cutting (cum)
634	374.317	370.834	372.14	3.483	1.306	8.805	10.543	30	316.290
635	374.973	370.83	371.94	4.143	1.11	7.049	7.927	30	237.803
636	375.482	370.826	371.69	4.656	0.864	5.061	6.055	30	181.647
637	375.147	370.822	371.58	4.325	0.758	4.280	4.670	30	140.115
638	374.402	370.818	371.64	3.584	0.822	4.746	4.513	30	135.388
639	373.795	370.814	371.49	2.981	0.676	3.706	4.226	30	126.781
640	372.782	370.81	371.94	1.972	1.13	7.221	5.463	30	163.898
641	371.902	370.806	371.49	1.096	0.684	3.761	5.491	30	164.720
644	371.807	370.794	371.32	1.013	0.526	2.726	3.243	30	97.295
645	372.016	370.79	371.37	1.226	0.58	3.068	2.897	30	86.909
646	372.405	370.786	371.32	1.619	0.534	2.776	2.922	30	87.659
647	372.516	370.782	371.24	1.734	0.458	2.311	2.543	30	76.302
648	371.978	370.778	370.94	1.2	0.162	0.722	1.516	30	45.489
650	371.901	370.77	371.12	1.131	0.35	1.691	1.206	30	36.181
656	371.825	370.746	371.6	1.079	0.854	4.986	3.338	30	100.142
662	372.013	370.722	371.64	1.291	0.918	5.477	5.231	30	156.937
663	371.969	370.718	371.46	1.251	0.742	4.166	4.821	30	144.636
664	372.057	370.714	371.58	1.343	0.866	5.076	4.621	30	138.631
665	371.98	370.709	371.76	1.271	1.051	6.550	5.813	30	174.395
670	371.778	370.684	371.56	1.094	0.876	5.153	5.851	30	175.537
671	371.911	370.679	371.41	1.232	0.731	4.088	4.620	30	138.606
672	371.96	370.674	371.06	1.286	0.386	1.892	2.990	30	89.699
673	372.447	370.669	371.31	1.778	0.641	3.469	2.681	30	80.419
674	371.923	370.664	371.26	1.259	0.596	3.172	3.321	30	99.615
675	372.029	370.659	371.33	1.37	0.671	3.672	3.422	5	17.109
682	372.674	370.624	372.08	2.05	1.456	10.253	6.962	30	208.873
683	372.88	370.619	372.09	2.261	1.471	10.403	10.328	30	309.841
684	373.33	370.614	372.14	2.716	1.526	10.960	10.681	30	320.440
685	373.675	370.609	372.19	3.066	1.581	11.529	11.244	30	337.326
686	373.603	370.604	372.08	2.999	1.476	10.453	10.991	30	329.725
687	373.671	370.599	371.54	3.072	0.941	5.657	8.055	30	241.655
688	373.747	370.594	371.57	3.153	0.976	5.936	5.797	30	173.900
689	373.535	370.589	371.96	2.946	1.371	9.422	7.679	30	230.363
690	372.622	370.584	371.97	2.038	1.386	9.566	9.494	30	284.815
691	372.358	370.579	371.86	1.779	1.281	8.572	9.069	30	272.079
692	372.692	370.574	371.79	2.118	1.216	7.979	8.276	30	248.278
693	371.164	370.569	370.74	0.595	0.171	0.765	4.372	30	131.162
694	372.096	370.564	370.64	1.532	0.076	0.325	0.545	30	16.352
695	373.514	370.559	370.59	2.955	0.031	0.130	0.228	30	6.831
714	370.898	370.464	370.58	0.434	0.116	0.506	0.318	13	4.134
727	373.834	370.399	372.69	3.435	2.291	19.959	10.233	30	306.978
728	375.483	370.394	372.2	5.089	1.806	13.982	16.971	30	509.119
729	376.228	370.389	371.9	5.839	1.511	10.807	12.394	30	371.831
730	378.405	370.384	371.5	8.021	1.116	7.100	8.953	30	268.600
731	379.151	370.379	371.12	8.772	0.741	4.158	5.629	30	168.877
732	372.817	370.374	370.77	2.443	0.396	1.949	3.054	30	91.614

Ch No	GL of 9DL/05- 06	CBL of 9DL/ 05- 06	Existing Level 1DL/12-13	Originally cutting (mtr)	Difference of depth for cutting (mtr)	Area of cutting (sqm)	Mean Area (sqm)	Length (mtr)	Quantity of earthwork cutting (cum)
733	371.454	370.369	370.69	1.085	0.321	1.532	1.740	30	52.214
734	370.981	370.364	370.57	0.617	0.206	0.936	1.234	30	37.012
735	371.271	370.359	370.74	0.912	0.381	1.864	1.400	30	41.993
736	372.741	370.354	371.17	2.387	0.816	4.702	3.283	30	98.485
737	371.881	370.349	370.58	1.532	0.231	1.061	2.881	30	86.438
738	371.575	370.344	371.2	1.231	0.856	5.001	3.031	10	30.308
739	372.604	370.339	370.59	2.265	0.251	1.163	3.082	30	92.451
740	373.094	370.334	371.34	2.76	1.006	6.179	3.671	30	110.122
741	373.288	370.329	371.34	2.959	1.011	6.220	6.199	30	185.978
742	372.688	370.324	371.21	2.364	0.886	5.229	5.724	30	171.733
743	371.746	370.319	370.96	1.427	0.641	3.469	4.349	30	130.474
744	370.378	370.314	370.78	0.064	0.466	2.359	2.914	30	87.420
747	371.231	370.299	370.69	0.932	0.391	1.921	2.140	30	64.192
748	371.565	370.294	370.36	1.271	0.066	0.281	1.101	30	33.028
749	371.477	370.289	370.95	1.188	0.661	3.604	1.943	30	58.276
750	371.134	370.284	370.77	0.85	0.486	2.480	3.042	30	91.250
805	370.75	367.209	369.81	3.541	2.601	24.273	13.376	30	401.282
810	371.83	367.184	368.96	4.646	1.776	13.643	18.958	30	568.736
815	370.22	367.159	370.19	3.061	3.031	30.892	22.268	30	668.028
820	370.64	367.134	369.39	3.506	2.256	19.496	25.194	30	755.825
835	368.97	367.059	367.64	1.911	0.581	3.075	11.286	30	338.565
840	369.42	367.034	367.51	2.386	0.476	2.419	2.747	30	82.405
935	368.569	366.559	367.44	2.01	0.881	5.191	3.805	30	114.148
Total Quantity									42341.173

Appendix-3.6

(Referred to in para 3.2.1 (ii); page 170)

Statement showing payment without actual execution of earth work (filling)

Ch No	GL 9DL/ 05-06	CBL 9DL/ 05-06	Existing Level 1DL/12-13	Originally filling (mtr)	Depth of filling compared to new agt. with executed achieved level (mtr)	Area of filling (sqm)	Mean Area (sqm)	Length (mtr)	Quantity of earthwork filling (cum)
501	370.896	371.366	371.225	0.47	0.141	53.921			0.000
537	371.067	371.222	371.095	0.155	0.127	53.452	53.687	30	1610.596
552	369.531	371.162	370.845	1.631	0.317	59.896	56.674	30	1700.213
553	369.404	371.158	370.775	1.754	0.383	62.168	61.032	30	1830.965
707	368.998	370.499	369.97	1.501	0.529	67.257	64.713	30	1941.381
708	367.798	370.494	370.02	2.696	0.474	65.330	66.294	30	1988.807
709	364.992	370.489	370.27	5.497	0.219	56.554	60.942	30	1828.261
711	367.961	370.479	370.3	2.518	0.179	55.201	55.877	30	1676.324
712	370.37	370.474	370.47	0.104	0.004	49.357	52.279	30	1568.364
719	368.334	370.439	370.43	2.105	0.009	49.522	49.439	25	1235.982
797	362.223	367.249	363.35	5.026	3.899	208.413	128.967	30	3869.022
858	365.13	366.944	365.3	1.814	1.644	108.931	158.672	30	4760.162
910	356.4	366.684	364.08	10.284	2.604	148.796	128.864	30	3865.913
915	359.625	366.659	363.86	7.034	2.799	157.344	153.070	30	4592.108
Total Quantity									32468.100

Appendix-3.7

(Referred to in para 3.3.4; page 178)

Details of avoidable demand and power factor charges paid for SPH Building, Bilaspur.

SL.No	Month/ Year	Net Maximum demand against minimum of 375 KVA (188 KVA wef April 2010)	Percentage of consumption against contract demand	Demand which could not be used but charges paid (375 KVA (188 KVA wef April 2010)- Col 3)	Excess demand calculated after deducting (after adding 25% on the highest reading i.e. 127 KVA in June 2012) =160KVA-375 KVA (160KVA-188 KVA w.e.f April 2010	Rate of demand charges paid (₹)	Avoidable demand charges paid (₹) (Col 5 x Col 6)	Power factor during the month against minimum of 0.90	Avoidable Power factor charges paid (₹)	Total avoidable payment on demand charges and power factor charges (₹) (Col 7 + Col 9)
1	2	3	4	5	6	7	8	9	10	11
1	Aug-08	46	9.2	329	215	310	66650	0.70	16473	83123
2	Sep-08	48	9.6	327	215	310	66650	0.74	13884	80534
3	Dec-08	46	9.2	329	215	310	66650	0.57	22948	89598
4	Jan-09	44	8.8	331	215	310	66650	0.62	22381	89031
5	Feb-09	40	8.0	335	215	310	66650	0.71	13796	80446
6	Mar-0	53	10.6	322	215	310	66650	0.78	11349	77999
7	Apr-09	64	12.8	311	215	310	66650	0.82	8929	75579
8	Jun-09	70	14.0	118	215	310	66650	0.80	8203	74853
9	July-09	64	12.8	311	215	310	66650	0.81	8572	75222
10	Aug-09	66	13.2	309	215	310	66650	0.80	11291	77941
11	Sep-09	60	12.0	315	215	310	66650	0.81	7909	74559
12	Oct-09	55	11.0	320	215	310	66650	0.74	14715	81365
13	Nov-09	56	11.2	319	215	310	66650	0.68	17770	84420
14	Jan-10	52	10.4	448	215	310	66650	0.64	17993	84643
15	Feb-10	47	9.4	328	215	310	66650	0.68	17188	83838
16	Apr-10	80	32.0	108	28	310	8680	0.83	7067	15747
17	May-10	76	30.4	112	28	310	8680	0.84	6246	14926
18	Jun-10	82	32.8	106	28	310	8680	0.84	6654	15334
19	July-10	83	33.2	105	28	310	8680	0.83	7816	16496
20	Aug-10	80	32.0	108	28	310	8680	0.83	8003	16683

1	2	3	4	5	6	7	8	9	10	11
21	Sep-10	73	29.2	115	28	310	8680	0.81	10761	19441
22	Oct-10	81	32.4	107	28	310	8680	0.80	12875	21555
23	Nov-10	68	27.2	120	28	310	8680	0.75	17850	26530
24	Dec-10	59	23.6	129	28	310	8680	0.68	23969	32649
25	Jan-11	58	23.2	130	28	310	8680	0.65	24204	32884
26	Feb-11	64	25.6	124	28	310	8680	0.71	18758	27438
27	Apr-11	85	34.0	103	28	310	8680	0.80	13379	22059
28	Jun-11	87	34.8	101	28	330	9240	0.81	14154	23394
29	July-11	91	36.4	97	28	330	9240	0.80	15960	25200
30	Aug-11	87	34.8	101	28	330	9240	0.79	16224	25464
31	Oct-11	87	34.8	101	28	330	9240	0.78	16595	25835
32	Nov-11	63	25.2	125	28	330	9240	0.67	27063	36303
33	Dec-11	60	24.0	128	28	330	9240	0.64	31668	40908
34	Jan-12	60	24.0	128	28	330	9240	0.64	30759	39999
35	Feb-12	63	25.2	125	28	330	9240	0.71	21271	30511
36	Mar-12	76	30.4	112	28	330	9240	0.81	11355	20595
37	Apr-12	90	36.0	98	28	330	9240	0.85	5260	14500
38	Jun-12	127	50.8	61	28	330	9240	0.84	10285	19525
39	July-12	94	37.6	94	28	330	9240	0.82	13597	22837
40	Aug-12	98	39.2	90	28	330	9240	0.80	17699	26939
41	Sep-12	99	39.6	89	28	330	9240	0.83	11162	20402
42	Oct-12	89	35.6	99	28	360	10080	0.79	19272	29352
43	Jan 13	53	21.2	135	28	360	10080	0.68	30955	41035
44	Mar 13	86	34.4	102	28	360	10080	0.78	20791	30871
45	Apr 13	100	40.0	88	28	360	10080	0.84	8722	18802
46	May 13	114	45.6	74	28	360	10080	0.83	13462	23542
47	Jun 13	114	45.6	74	28	360	10080	0.79	24147	34227
48	July 13	100	40.0	88	28	360	10080	0.78	24426	34506
Total							1303830		755810	2059640

Appendix-3.8

(Referred to in para 3.3.4, page 179)

Details of avoidable demand and power factor charges paid for Ayushman Endosurgery Unit, Raipur.

SL.No	Month/ Year	Maximum demand utilised against demand charges of 130 KVA	Percentage of consumption against contract demand	Demand which could not be used but charges paid (130 KVA) -(Col 3)	Excess demand calculated after deducting (after adding 25% on the highest reading i.e. 34 in June 2013) =43KVA- 130 KVA	Rate of demand charges paid (₹)	Avoidable demand charges paid (₹) (Col 6 x Col 7)	Power factor during the month against minimum of 0.90	Avoidable Power factor charges paid (₹)	Total avoidable payment on demand charges and power factor charges (₹) (Col 8 + Col 11)
1	2	3	4	5	6	7	8	9	10	11
1	Nov-09	16	12	114	87	320	27840	0.17	4733	32573
2	Dec-09	14	11	116	87	320	27840	0.16	6807	34647
3	Jan-10	21	16	109	87	320	27840	0.17	6504	34344
4	Feb-10	29	22	101	87	320	27840	0.17	5508	33348
5	Mar-10	14	11	116	87	320	27840	0.19	6926	34766
6	Apr-10	17	13	113	87	320	27840	0.22	7790	35630
7	May-10	21	16	109	87	320	27840	0.21	7414	35254
8	Jun-10	16	12	114	87	320	27840	0.22	7237	35077
9	Jul-10	17	13	113	87	320	27840	0.22	8777	36617
10	Aug-10	15	12	115	87	320	27840	0.19	6797	34637
11	Sep-10	16	12	114	87	320	27840	0.19	6967	34807
12	Oct-10	14	11	116	87	320	27840	0.21	7374	35213.85
13	Nov-10	16	12	114	87	320	27840	0.18	7329	35169.34
14	Dec-10	17	13	113	87	320	27840	0.16	7387	35226.96
15	Jan-11	15	12	115	87	320	27840	0.18	7553	35392.85
16	Feb-11	15	12	115	87	320	27840	0.18	6789	34629.18
17	Mar-11	17	13	113	87	320	27840	0.19	7715	35555
18	Apr-11	20	15	110	87	320	27840	0.21	9055	36895

<i>I</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7</i>	<i>8</i>	<i>9</i>	<i>10</i>	<i>11</i>
19	May-11	15	12	115	87	340	29580	0.21	9157	38737.05
20	Jun-11	18	14	112	87	340	29580	0.23	9636	39216.3
21	July-11	17	13	113	87	340	29580	0.19	9001	38580.9
22	Aug-11	16	12	114	87	340	29580	0.18	8022	37602.04
23	Sep-11	15	12	115	87	340	29580	0.19	7151	36731.4
24	Oct-11	12	9	118	87	340	29580	0.19	7198	36777.64
25	Nov-11	12	9	118	87	340	29580	0.18	7006	36585.6
26	Dec-11	12	9	118	87	340	29580	0.15	6378	35958.19
27	Jan-12	15	12	115	87	340	29580	0.14	6268	35847.72
28	Feb-12	12	9	118	87	340	29580	0.15	5220	34800
29	Mar-12	12	9	118	87	340	29580	0.15	5351	34930.5
30	Apr-12	12	9	118	87	340	29580	0.16	5357	34937.14
31	May-12	14	11	116	87	340	29580	0.18	6969	36549.33
32	Jun-12	16	12	114	87	370	32190	0.18	7181	39370.74
33	July-12	19	15	111	87	370	32190	0.18	8337	40526.66
34	Aug-12	25	19	105	87	370	32190	0.17	7515	39705.02
35	Sep 12	16	12	114	87	370	32190	0.16	6667	38856.56
36	Oct 12	16	12	114	87	370	32190	0.15	6832	39022
37	Nov 12	18	14	112	87	370	32190	0.14	6575	38765
38	Dec 12	15	12	115	87	370	32190	0.15	6047	38237
39	Jan 13	13	10	117	87	370	32190		6270	38460
40	Feb 13	15	12	115	87	370	32190	0.18	6410	38600
41	Mar 13	13	10	117	87	370	32190	0.18	7005	39195
42	Apr 13	17	13	113	87	370	32190	0.19	6922	39112
43	May 13	19	15	111	87	370	32190	0.21	8202	40392
44	June 13	34	26	96	87	370	32190	0.21	8205	40395
45	July 13	20	15	110	87	370	32190	0.23	9183	41373
	Total						1336320		322726	1659046