SUPREME AUDIT INSTITUTION OF INDIA

लोकहितार्थ सत्यनिष्ठा

Dedicated to Truth in Public Interest

Report of the Comptroller and Auditor General of India on Local Bodies for the period ended March 2022

Government of Chhattisgarh

Report No. 1 of 2025

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PREFACE

This Report for the year ended March 2022 has been prepared for submission to the Governor of Chhattisgarh under the CAG's DPC Act, 1971.

The Report contains significant results of the audit of the Panchayati Raj Institutions (PRIs) and Urban Local Bodies (ULBs) in the State.

The issues noticed in the course of test audit for the period 2016-17 to 2021-22 as well as those issues which came to notice in earlier years but could not be dealt within the previous Reports have also been included, wherever necessary.

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

Overview

This Report contains four chapters. Chapter I and II contains an overview of the functioning, accountability mechanism and financial reporting issues of the Panchayati Raj Institutions (PRIs) and the Urban Local Bodies (ULBs) respectively. Chapter III features Performance Audit Report on Solid Waste Management in Chhattisgarh and Chapter IV contains three Draft Paragraph from compliance audits of Urban Local Bodies.

The Audit has been conducted in accordance with the Auditing Standards prescribed for the Indian Audit and Accounts Department. 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. An Overview of the functioning, accountability mechanism and financial reporting issues of Panchayati Raj Institutions

The devolution of funds, functions and functionaries are yet to take place in the State of Chhattisgarh. At present, the PRIs are functioning on the basis of activity mapping taken place at the time of undivided Madhya Pradesh.

Audit observed that accounts were not maintained by the PRIs in the prescribed format.

Accountant General (Audit) had audited 251 units of PRIs during the period 2016-22. In this period, a total of 2925 observations were issued out of which 1039 observations were settled. As a result, 4301 observations were outstanding as of March 2022, out of which 2415 observations pertained to period prior to 2016-17.

During 2017-18 to 2021-22 the State Government had allocated less budget to PRIs against the devolution of fund recommended by the State Finance Commissions. Further, actual fund released to PRIs was less than the budget allocated during 2017-22.

(Paragraph 1.4, 1.5, 1.7 and 1.12.3)

2. An Overview of the functioning, accountability mechanism and financial reporting issues of Urban Local Bodies

Accountant General (Audit) had audited 137 units of ULBs during the period 2016-22. In this period total 1613 observations were issued out of which 277 observations were settled. As a result, 1862 observations were outstanding as of March 2022, out of which 526 observations pertained to period prior to 2016-17.

The share of own revenue in the total resources of the ULBs varied between 16 to 19 *per cent* during 2016-17 to 2021-22. Thus, own revenue of ULBs has remained stagnant over the period of six years.

During 2017-18 to 2021-22, the State Government has allocated less budget to ULBs against the devolution of fund recommended by the State Finance Commissions from 2017-18 to 2021-22. Actual fund released to ULB was as per

the budget allocation during 2017-22 except in 2020-21 where marginal decline was observed.

(Paragraph 2.9, 2.15.1 and 2.15.5)

3. Performance Audit – Urban Local Bodies

3.1 Solid Waste Management in Urban Local Bodies

Government of India framed the Solid Waste Management (SWM) Rules 2016 to address the urgent need to manage the growing Municipal solid waste in a scientific manner. As per SWM Rules, 2016 "solid waste" includes solid or semi-solid domestic waste, sanitary waste, commercial waste, institutional waste, catering and market waste and other non-residential wastes, street sweepings, silt collected from the surface drains, horticulture waste, agriculture and dairy waste, treated bio-medical waste excluding industrial waste, bio-medical waste, e-waste, battery wastes and radio-active waste generated in the area under the local authorities. Out of total 169 Urban Local Bodies (ULBs) responsible for implementation of the SWM Rules 2016, in 167 local bodies, municipal solid waste management was being carried out under a State specific model known as Mission Clean City (MCC). In the remaining two ULBs, an approach of Integrated Solid Waste Management Facility (ISWMF) has been adopted for SWM in view of large quantity of waste generation. This Performance Audit was conducted with the objectives to assess whether the planning of waste management in ULBs were effective, efficient and economical; and monitoring and evaluation of waste management system including adequacy of awareness creation, citizen engagement for effecting behavioural change, complaint redressal mechanism for citizens, assessment of environmental impacts and implementation of the internal control and monitoring mechanism was adequate and effective. The Performance Audit covered audit of Urban Administration Development Department (UADD), Chhattisgarh Environment Conservation Board (CECB) and 16 selected ULBs for the period 2017-22.

During audit, it was observed that ULB specific DPR for SWM was not prepared, hence financial and infrastructural capacity assessment was not done considering the actual quantity of waste generated in each ULB. The financial management for sustainable SWM service was not ensured as the operating revenue was less than 57 *per cent* in comparison to operating expenses of SWM during last five years in the ULBs. Unplanned/ inadequate construction of material recovery facility such as Solid Liquid Resource Management (SLRM) centers and compost sheds coupled with sharing of these facility with *Godhan Nyay Yojana* (GNY) without additional infrastructure/manpower adversely affected the collection, segregation, and processing of waste in ULBs. This resulted in dumping of un-segregated waste in open areas. Audit found 12 un-authorised dumping sites in nine ULBs besides six legacy dump sites awaiting remediation. Audit observed that development/procurement of infrastructure/machines/vehicles without planning, and requirement resulted in idling of these facilities and consequent unfruitful expenditure of ₹ 369.98 lakh on inappropriate capacity development. The Information, Education and Communication (IEC) activity in the State was

mainly concentrated on promoting *Swachhata Surveykshan*, instead of intended purpose of bringing sustained behavioral change among the residents. Though State Level Advisory Board (SLAB) has been formed at the State level, neither SLAB nor Chhattisgarh Environment Conservation Board (CECB) reviewed SWM in periodical manner and thus the Annual Report of CECB sent to Central Pollution Control Board does not feature deficiencies of SWM in the State.

(Paragraph 3.1)

Good Practice

Nagar Palik Nigam, Ambikapur is the only ULB performing absolute segregation at SLRM centers complying with the provisions contained in SWM Rules 2016 and MCC.

As per the said model, the collected solid waste is processed further to prepare compost. Inorganic soft plastic such as plastic bags (white and coloured), packing materials *etc*., are shredded, washed, and dried for making pellets and sold to the recycler.

(Paragraph 3.4.2.2(b))

4. Compliance Audit – Urban Local Bodies

This chapter comprises three Audit Paragraphs pertaining to Urban Local Bodies.

Undue financial benefit of ₹ 1.54 crore extended to colonizer as the land transferred for EWS at alternate site was of lesser value.

(Paragraph 4.1)

Short recovery of fee of ₹ 75.77 lakh from three colonizers in lieu of land due to application of incorrect rate of land by Municipal Corporation, Korba.

(Paragraph 4.2)

Municipal Corporation, Korba had made payment to contractor at higher rate applicable for Pre-Cast Concrete pipes while Pre-stressed Cement Concrete pipes were used by him in work resulting in excess payment of ₹ 7.88 crore. Though payment was recovered at the instance of Audit, no action has been initiated to fix responsibility of the officials involved in sanctioning and making payment at higher rates.

(Paragraph 4.3)

5. Recommendations

1. *State Government should take steps for capacity building at the functional levels of the local bodies.*

(Chapter-II)

2. *The State Government should ensure preparation of ULB specific Detailed Project Report based on household survey and periodically update data for gap filling in financial and infrastructure requirement.*

3. *Responsibility may be fixed for parking of fund (₹ 2369.20 lakh) from State Budget into separate account by UADD.*
4. *The Department should instruct ULBs to keep account of receipts collected and expenses incurred for SWM activities to ascertain the sustainability of SWM. Proper demand and collection register for user charges may also be maintained.*
5. *ULBs should develop a regular system of health check-up of the Self Help Group (SHG) members, in consideration of all probable health hazards involved with waste handling.*
6. *All Urban Local Bodies should also ensure proper secondary segregation at SLRM center through appropriate monitoring of activities of SHG members.*
7. *The Government should recognize all the existing dumpsite in the State and make necessary arrangements for remediation.*
8. *The State Government should consider for establishment of Regional Landfill for disposal of inert /waste from drain cleaning and other residual waste left beyond maximum segregation and processing.*
9. *The State Government should ensure capacity development for SWM such as SLRM centers, compost sheds, vehicles, tools, human resource etc. as per ULB specific requirement and operationalisation of developed capacity for SWM.*
10. *The State Government should issue instruction to the Department for installation of weigh bridges for measuring waste collected and ensure recording of data of waste collected at ULBs.*
11. *The State Government should prepare centralized strategic plan for Information Education and Communication activities, focusing on sustainable behavior change of all stake holders.*

(Chapter-III)

Chapter I
An Overview of the Functioning, Accountability Mechanism and Financial Reporting Issues of Panchayati Raj Institutions

CHAPTER I

AN OVERVIEW OF THE FUNCTIONING, ACCOUNTABILITY MECHANISM AND FINANCIAL REPORTING ISSUES OF PANCHAYATI RAJ INSTITUTIONS

1.1 Introduction

To promote greater autonomy at the grass root level and to involve people through Gram Sabhas in identification and implementation of development programmes, the Seventy-third Constitutional Amendment Act, 1992 was promulgated. According to the provisions of Article 243G of the Constitution, the Legislature of a State may, by law, endow the panchayats with such powers and authority as may be necessary to enable them to function as institutions of self-government and such law may contain provision for the devolution of powers and responsibility upon panchayat at the appropriate level, subject to such conditions as may be specified therein.

A three-tier system of Panchayati Raj Institutions (PRIs) had been established in the State by Madhya Pradesh *Panchayat Raj Evam Gram Swaraj Adhiniyam,* 1993 which came into force from January 1994 and adopted by Chhattisgarh State as *Chhattisgarh Panchayat Raj Adhiniyam* (henceforth, the Act) 1993 on 7 June 2001 after creation of the State of Chhattisgarh.

1.1.1 Classification of the Panchayati Raj Institutions (PRIs)

The PRIs are classified into three tiers *viz*. Zila Panchayat (ZP) at district level, Janpad Panchayat (JP) at block level and Gram Panchayat (GP) at village level. After the formation of the newly created State of Chhattisgarh, the number of districts had increased from 16 in the year 2001 to 33[1] in the year 2023. However, there are total 27 ZPs functioning in the State.

As per section 10 of the Act, there shall be a ZP for every District and a JP for every block of the district. Further, there shall be a GP for a village or a group of villages which have been specified as village for the purpose of section 3 of this Act through a public notification by the Governor. At present, there are 27 ZPs, 146 JPs and 11654 GPs in the State.

[1] Five new districts i.e., (i) Manendragarh-Chirmiri-Bharatpur, (ii) Kairagarh-Chhuikhadan-Gandai, (iii) Mohla-Manpur-Ambagarh Chowki, (iv) Sakti, (v) Sarangarh-Bilaigarh formed in September 2022 are also included in this figure.

The basic information about the State of Chhattisgarh is given in the **Table 1.1**

Table 1.1: Basic information about the State

Particulars	Unit	State figure
Population	Crore	2.55
Share in country's population	*per cent*	2.11
Rural population	Crore	1.96
Share of Rural population	*per cent*	76.86
Literacy rate	*per cent*	70.3
Rural Literacy rate	*per cent*	66
Sex ratio (female per thousand males) *	Ratio	1015
Zila Panchayat	Number	27
Janpad Panchayat	Number	146
Gram Panchayat	Number	11654

(*Source: Census 2011 final figures and information provided by Panchayat Directorate Raipur, GoI website*)
* As per NFHS survey 2020-21.

As per 2011 census, total population of the State was about 2.55 crore with 1.96 crore people residing in rural area constituting 76.86 *per cent* of the total population. The population-wise classification of GPs as of March 2023 is given in **Table 1.2** below:

Table 1.2: Population-wise classification of Gram Panchayats (As on March 2023)

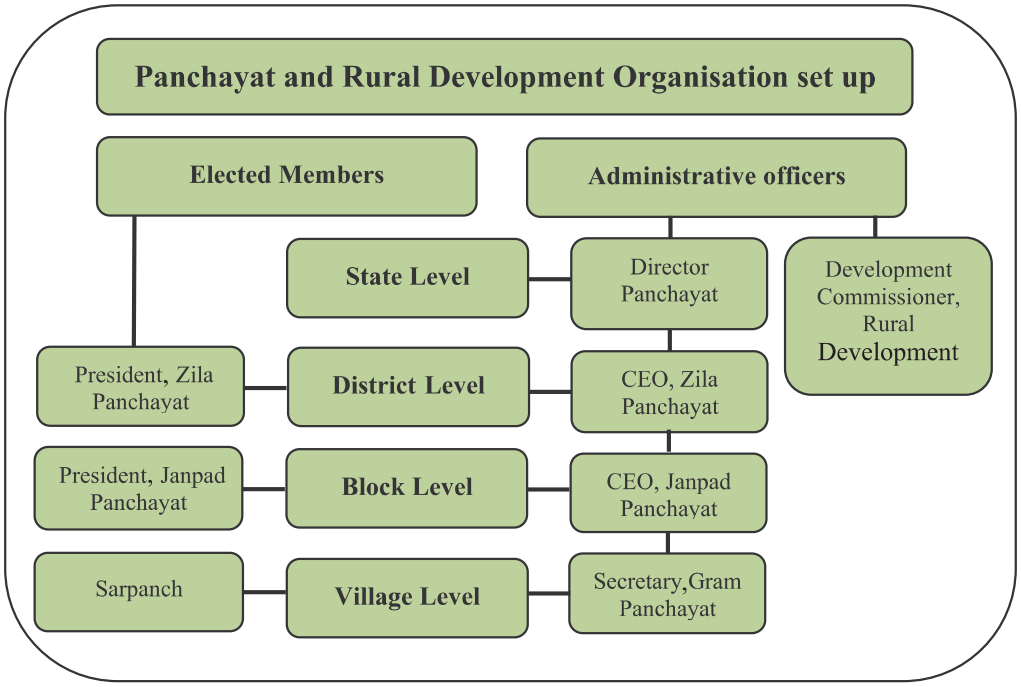
S. No.	Population	No. of Gram Panchayats
1	Upto 1,000	1284
2	1,001 to 2,000	7829
3	2,001 to 3,000	1845
4	3,001 to 4,000	441
5	Above 4,000	255
Total		**11654**

(*Source: Data provided by Panchayat Directorate, Raipur.*)

1.2 Organisational setup of PRIs

The PRIs are under the administrative control of the Panchayat and Rural Development Department, Government of Chhattisgarh. The Act and Rules/bylaws made thereunder provide for Executive/Administrative as well as elected bodies to discharge their duties for the purpose of carrying out the administration of PRIs. The organisational structure of governance at State, District, Block and Village level is as follows:

Organisational Chart of PRIs



1.3 Functioning of PRIs

1.3.1 Powers and Functions of PRIs

The State Government had defined the functions of the ZPs, JPs and GPs under sections 52, 50 and 49 respectively of the *Chhattisgarh Panchayat Raj Adhiniyam* (CGPRA), 1993 (Act). Further, the powers of the PRIs have been stated under sections 54 to 68 of the Act. These are summarised in the following paragraphs.

1.3.1.1 Zila Panchayats (ZPs) are the first tier of Panchayat at the district level. As per section 29 of the Act, every ZP shall consist of members elected from the constituencies, who are empowered under section 32 of the Act to elect a President and a Vice-President. The President shall be responsible for carrying out the activities based upon the resolutions of the ZP, all directions issued by the State Government and all functions assigned to the ZP under section 52 of the Act. Further, section 69 (3) states that the State Government shall appoint a Chief Executive Officer (CEO) for every ZP and may also appoint one or more Additional Chief Executive Officers, who shall discharge such functions and perform such duties as may be assigned to them by the CEO. The CEO is the administrative head and is assisted by Departments like Public Health, Public Works, Rural Engineering etc. The CEO, ZP is responsible to take action based upon the resolutions of ZP, supervise and control the execution of all activities of ZP. He is authorized to draw and disburse money out of the ZP fund as per the financial rules in this regard.

The CEO, ZP is responsible for preparing the budget for the planned development of the district and utilisation of the resources, drawing up annual plans for the economic development of the district and social justice of the citizens and ensuring their implementation. The CEO, ZP is also responsible

for co-ordination, evaluation and monitoring of the activities of JPs and GPs, ensuring implementation of any schemes entrusted by the Central or State Governments, appropriation of the grants received from the Central or State Governments to the JPs and GPs in accordance with the specified criteria.

1.3.1.2 The Janpad Panchayats (JPs) are the intermediate tier of PRIs at the Block level. As per section 22 of the Act, every JP shall consist of members elected from the constituencies, who shall elect a President and a Vice-President under section 25 of the Act. The President shall be responsible for carrying out the activities based upon the resolutions of the JP, all directions issued by the State Government and all functions assigned to the JP under section 50 of the Act.

Further, section 69 (2) states that the State Government shall appoint a Chief Executive Officer (CEO) as the administrative head for every JP and may also appoint one or more Additional Chief Executive Officers, who shall discharge such functions and perform such duties as may be assigned to them by the CEO. The CEO, JP shall be assisted by Block Extension Officer, Accounts Officer, technical staffs like Assistant Engineers and other administrative staff. CEO, JP shall be responsible for taking action for implementation of the resolutions of JP, supervising and controlling the execution of all activities of JP. He is authorized to draw and disburse money out of the JP fund as per the financial rules in this regard.

The JPs have least source of their own revenue and are mostly dependent on the Block Grants received from ZPs. The JPs undertake development works. The elected members of the JP are responsible for making suitable arrangements for rural development, agriculture, social forestry, animal husbandry and pisciculture, health and hygiene, adult education, cooperative work etc.

1.3.1.3 The Gram Panchayats (GPs) are the last tier of PRIs at the grass root level. As per section 13 of the Act, every Gram Panchayat shall consist of elected *Panchs* and a *Sarpanch*. The *Sarpanch* is elected as per the provisions envisaged in Section 17 of the Act. The *Sarpanch* shall be responsible for carrying out the activities based upon the resolutions of the GP, all directions issued by the State Government and all functions assigned to the GP under section 49 of the Act. He would be responsible to ensure proper maintenance of records and registers, authorise payments, issue of cheque and refunds etc.

Further, section 69 of the Act provides that the State Government or the prescribed authority may appoint a Secretary for a GP or group of two or more GPs. The duties and power of Secretary of GP are prescribed in the Gram Panchayat (Powers and functions of the Secretary) Rules, 1999 which inter-alia provide to convene and record the proceedings of Gram Sabha and meetings of GP, regulate the functioning of GP, maintain all the official records in GP, prepare annual plan of GP, prepare estimates of revenue and expenditure, recover taxes, fees and other dues of GP etc.

Secretary of the GP is responsible for supervision of cleanliness and hygiene, drinking water, lighting of village roads and implementing programmes for social welfare and any other activities entrusted by the State Government, ZP or JP.

1.4 Devolution of functions to PRIs

The Seventy third Constitutional Amendment Act intends to enable and empower PRIs to perform functions and implement schemes in relation to 29 subjects specified in the 11th Schedule and mandated each State to enact a legislation to devolve these functions to PRIs. For effective devolution, there should be a clear-cut delineation of functions for each level of the local Government and clarity on the role and responsibilities of the Panchayats of three tiers is to be provided by 'activity mapping', which becomes an important step in devolution of functions to the Panchayats.

As per the order for adoption of laws under Madhya Pradesh Reorganization Act, 2000, the laws that were in force in the State of undivided Madhya Pradesh were adopted in the State of Chhattisgarh after its formation. Accordingly, the Panchayati Raj Legislation in force in Madhya Pradesh became applicable to Chhattisgarh and now called the *Chhattisgarh Panchayat Raj Adhiniyam*, 1993 which forms the basis of current Panchayat system in place in Chhattisgarh. As intimated by the Department, the orders for devolution of 27 out of the 29 activities/functions were issued during the period 1994 to 1998 by the Madhya Pradesh Government.

Third State Finance Commission Report of September 2018 covering the period 2017-18 to 2021-22 had mentioned that 27 out of the 29 functions have been transferred to PRIs, the action to transfer funds, functions and functionaries was awaited from the concerned Department. At present, the PRIs are functioning on the basis of devolution policy introduced in the undivided Madhya Pradesh. In spite of preparation of activity mapping framework, the necessary executive orders to functionalise activity mapping has not been issued so far and that in many cases the functionaries were not aware of this process.

Thus, it is evident that the actual devolution of funds, functions and functionaries are yet to take place in the State of Chhattisgarh.

1.5 Maintenance of Accounts by Panchayati Raj Institutions

Based on the recommendations of the Eleventh Finance Commission, for exercising proper control and securing better accountability, the formats for the preparation of budget and accounts and database on finances of PRIs were prescribed (2002) by the Comptroller Auditor General of India (CAG). These formats were further simplified (2007) for easy adoption at grass root level, namely (i) Monthly/Annual Receipts and Payment Accounts; (ii) Format of Consolidated Statement; (iii) Format of Monthly Reconciliation Statement; (iv) Format of Receivable and Payable; (v) Format of Immovable Property; (vi) Format of Movable Property; (vii) Format of Inventory Register; and (viii) Format of Demand, Collection and Balance. The State Government had constituted a State Model Accounting System Committee (SMC) for the implementation of the above formats.

Department stated (April 2023) that during 2016-17 to 2018-19, GPs used *Priasoft* (online accounting system) developed by *Panchayati Raj* Ministry, GoI for posting accounting entries and during the period 2019-20 to 2021-22,

e-Gram Swaraj portal and Integrated PFMS portal was used for accounting related to Fifteenth Finance Commission.

However, in four[2] test checked PRIs, it was observed that accounts were not maintained in the above formats.

Due to lack of proper accounts in PRIs, Chhattisgarh State Audit (CSA) conducted the certification by verifying cash book and other basic documents. The status of certification of accounts (other than Audit online) of Panchayati Raj Institutions by the CSA is given in following **Table 1.3:**

Table 1.3 : Status of certification of accounts, as of March 2022

S. No.	Financial year	Total pendency at the end of previous year	No. of accounts due for certification in the year	Accounts certified in the year	Total accounts due for certification at the end of year
1	2017-18	112912	11142	813	123241
2	2018-19	123241	11145	1842	132544
3	2019-20	132544	11145	457	143232
4	2020-21	143232	11584	619	154197
5	2021-22	154197	11721	3530	162388
Total				**7261**	

(Source: Information provided by Director, Chhattisgarh State Audit, Raipur)

The Director, CSA, Raipur informed (December 2023) that between 2017-2022, 7261 accounts of PRIs were certified, and 162388 accounts are still due for certification. However, Director, CSA did not give any reasons for such a huge number of pendency for certification of accounts.

Further, to facilitate the automation of auditing processes in PRIs and thus assist the States in getting Fifteenth FC grants, the Ministry of Panchayati Raj (MoPR) has launched an IT platform called Audit Online on 15 April 2020. The number of PRI units whose audit was done in Audit Online are as given in the following **Table 1.4:**

Table 1.4: Number of units of PRIs whose audit was done in Audit online (As of July 2023)

Year of audit	Year of accounts audited	No. of PRI units audited				
		GPs		JPs	ZPs	Total
2020-21	2019-20	13		0	0	13
2021-22	2020-21	2908 (2019-20)	3783 (2020-21)	56	10	6757
2022-23	2020-21	7510		90	17	7617

(*Source: Data provided by Director, Chhattisgarh State Audit Raipur*)

[2] JP Dhamdha, JP Lakhanpur, JP Baikunthpur, GP Amarpur.

1.6 Audit arrangement

1.6.1 Primary Auditor

Chhattisgarh *Rajya Sampriksha Adhiniyam*, 1973 (Act) was enacted to make provision for, and to regulate audit of local funds under the management or control of local authorities in the State. The State Government designated (February 2004) Chhattisgarh State Audit (CSA) as primary auditor for audit of accounts of Panchayats who shall work under the Technical Guidance and Support (TGS) of the C&AG. The CSA is a Directorate under Finance department entrusted with the responsibility of conducting audit of Panchayati Raj Institutions, Urban Local Bodies, Agriculture market committee and other Government aided organisations. The CSA regulates audit of local funds under the management or control of local authorities in the State of Chhattisgarh.

The CSA compiles and processes the information related to audit findings on major financial irregularities, embezzlement and misappropriation of funds. The CSA conducts audit and certification works in both online and conventional mode. Funds received from Central Finance Commission to PRIs are audited in online mode only and rest are audited in conventional mode. The Director, CSA submits the annual reports to the Finance Department (as per section 8A (1) of the Act) in respect of all local bodies under his scope of audit. The Finance Department thereafter lays this Annual Report before the State Legislature (Section 8A (2) of the Act).

The total number of PRIs audited by CSA is given in following **Table 1.5:**

Table 1.5: Number of PRIs audited by CSA

S. No.	Year	No. of units during the year		Pendency in audit	Total No. of ZPs in State	No. of ZPs audited	Total No. of JPs in State	No. of JPs audited	Total No. of GPs in State	No. of GPs audited
		Total	Audited							
1.	**2016-17**	11142	262	10880	25	7	146	39	10971	216
2.	**2017-18**	11142	270	10872	25	5	146	48	10971	217
3.	**2018-19**	11145	497	10648	27	2	146	50	10972	445
4.	**2019-20**	11145	175	10970	27	2	146	31	10972	142
5.	**2020-21**	11357	52	11305	27	1	146	13	11184	38
6.	**2021-22**	11494	30	11464	27	4	146	22	11321	4

(Source: Information provided by Director, Chhattisgarh State Audit Raipur)

The total number of outstanding audit observations of CSA was 2.79 lakh as of March 2022. Details of outstanding observations of PRIs included in the Inspection Reports of CSA are given in the **Table 1.6** below:

Table 1.6: Outstanding audit observations of CSA

S. No.	Financial year	No. of units Audited	Total no. of outstanding audit observations	Observations taken during the years	No. of observations settled	No. of observations remaining outstanding
1	2016-17	262	173255	20845	8631	185469
2	2017-18	270	185469	19472	14627	190314
3	2018-19	497	190314	38717	1864	227167
4	2019-20	175	227167	15223	798	241592
5	2020-21	52	241592	2323	769	243146
6	2021-22	30	243146	57071	21420	278797
Total		**1286**		**153651**	**48109**	

(*Source: Information provided by Director, Chhattisgarh State Audit Raipur*)

It is evident from the above tables that pendency in the audit of ZPs, JPs and GPs and settlement of outstanding observations had increased during the period 2016-17 to 2021-22. Audit observed that out of the total 425 sanctioned posts for CSA, only 246 (58 *per cent*) posts were filled. As of June 2024, against the 257 posts of Senior Auditors/Assistant Auditors, only 159 (62 *per cent*) posts were filled and 38 *per cent* of the posts were vacant. The 62 *per cent* available strength of Senior Auditor/Assistant Auditor is therefore left with the responsibility of auditing 27 ZPs, 146 JPs and 11,321 GPs in addition to 169 ULBs (as of March 2022) in the State which is invariably adding to the pendency of audit.

On being pointed out regarding CSA's outstanding audit observation, Director, CSA cited (July 2023) inertia in resolution of pending observations by local bodies and shortage of staff in auditee units as major reasons for pendency of large number of outstanding observations.

1.6.2 Audit by Comptroller and Auditor General of India

The Eleventh Finance Commission had recommended that the C&AG of India should be entrusted with the responsibility of exercising control and supervision over the proper maintenance of accounts and audit for all tiers of panchayats. The report of the C&AG relating to audit of accounts of the panchayats and the municipalities should be placed before a Committee of the State Legislature constituted on the same lines as the Public Account Committee. The Thirteenth Finance Commission had also recommended that the C&AG must be entrusted with Technical Guidance and Supervision (TGS) over the audit of all the Local Bodies (LBs) at every tier and his Annual Technical Inspection Report (ATIR) as well as Annual Report of DLFA must be placed before the State Legislature. Fourteenth Finance Commission had also recommended that the initiatives made by the previous Finance Commissions regarding improvement in maintenance of accounts of LBs and their audit and TGS arrangement by the CAG should be continued.

The C&AG was entrusted (October 2011) with the audit of LBs by the Government of Chhattisgarh under sub-section (1) of section 20 of the C&AG's (Duties, Powers and Conditions of Service) Act 1971. The entrustment read with Regulation 152 of the Regulations on Audit and

Accounts, 2007 provides for suitable TGS to the Primary Auditor of LBs *viz*., the DLFA for the purpose of strengthening Public Finance Management and Accountability in the LBs.

The DLFA shall prepare an annual Audit Plan, follow the audit methodology and procedure as per the statutes, forward the copies of Inspection Reports (IRs) to AG (Audit) and follow other conditions as prescribed in Regulation 152 of Regulations on Audit and Accounts, 2007.

The Office of the AG (Audit), Chhattisgarh had been organizing training programmes on the efficacy of TGS for conducting audit of PRIs and ULBs, preparation of Audit Plan and audit methodology for the staff of the DLFA. During 2016-17 to 2021-22, a training was organized with Chhattisgarh State Audit Office (CSA) by AG audit office where 31 candidates received training. In the year 2022-23 five training sessions were organized at AG office where 183 candidates were trained by the AG audit office. Further, nine joint meetings were conducted during the period August 2015 to April 2023 between DLFA and AG (Audit) to discuss various issues under TGS.

1.7 Response to Audit observations

During the period 2021-22, Compliance Audit of two out of 28 ZPs and 27 out of 146 JPs was conducted by the office of Principal Accountant General.

The number of outstanding observations of AG's IRs pertaining to the period from 2016-17 to 2021-22 was 4301 as of March 2022. Details of outstanding audit observations of AG's IRs are shown in the following **Table 1.7**:

Table 1.7: Outstanding audit observations of AG's Inspection Reports

S. No.	Financial Year	Total No. of Units audited during the year	Opening Balance of Observations	Observation taken during the year	Total No. of obser-vations	No. of obser-vations settled	No. of observations Outstanding
1	2016-17	68	2415	821	3236	743	2493
2	2017-18	49	2493	594	3087	201	2886
3	2018-19	17	2886	242	3128	36	3092
4	2019-20	40	3092	517	3609	39	3570
5	2020-21	48	3570	458	4028	0	4028
6	2021-22	29	4028	293	4321	20	4301
Total		**251**		**2925**		**1039**	

It is evident from the above table that only 1039 audit observations were settled during the period 2016-17 to 2021-22. As a result, total 4301 number of audit observations were outstanding till 2021-22, out of which 2415 observations pertained to period prior to 2016-17.

Accountability Mechanism and Financial Reporting issues

Accountability Mechanism

1.8 Ombudsman

Para 10.66 of the Thirteenth Finance Commission report provides for constituting a separate ombudsman for local bodies by amending the respective State Panchayat and Municipal Acts.

Chhattisgarh *Lok Aayog Adhiniyam*, 2002 provides for provisions of appointment and functions of certain authorities for the inquiry into the allegations against Ministers, Parliamentary Secretaries, Public servants etc., and for the matters connected therewith. A Gazette notification in this regard was published in November 2002.

As per section 2.2(vii)(aa) read with section 2(e) of the Chhattisgarh *Lok Aayog Adhiniyam*, 2002 the local bodies have also been brought under the ambit of '*Lok Aayog*'.

1.9 Social Audit

Under the 'Mahatma Gandhi National Rural Employment Guarantee' Audit of Scheme Rules, 2011, Chhattisgarh Social Audit Unit (CSAU) was constituted (September 2013) as an independent agency with the objective to work towards strengthening the Social Audit (SA) process in Chhattisgarh.

The SAU conducts SAs during Gram Sabhas (GS) with the help and support of Resource Persons (member of GS/Beneficiaries) identified by State SAU at district and village levels. The Resource Persons along with the primary stakeholders shall verify the records related to payment, procurement of materials, and other financial transactions, visit the work sites, contact wage seekers, collate records and convene a GS to discuss the findings of the verification exercise and to review the compliance on transparency and accountability, fulfilment of rights and entitlements of labourers and proper utilization of funds. The SA unit consolidates all the findings and prepares a SA report and on last day special GS is organized where the findings of the SA are read out and necessary action is recommended by the GS.

The sanctioned strength of Chhattisgarh SAU was 520 which includes seven State Resource Persons (SRP), 88 District Resource Persons (DRP) and 425 Block Resource Persons (BRP). Against the sanctioned strength, there were two SRPs, 20 DRPs and 287 BRPs. Thus, 40 *per cent* posts were vacant. The Chhattisgarh SAU has also hired and engaged 3000 village resource persons (VRP) and trained them for conducting SA.

According to Section 3(1) of 'Mahatma Gandhi National Rural Employment Guarantee' Audit of Scheme Rules, 2011 the State Government shall facilitate conduct of Social Audits (SAs) of the works taken up under the Act in every GPs at least once in six months in the manner prescribed under the rules. Details of the social audit conducted during the year 2016-17 to 2021-22 are as shown in following **Table 1.8**:

Table 1.8: Social Audit of MNREGA conducted by Social Audit Unit

Financial year	No of GPs in the State	GP planned for SA	GPs in which SA conducted (*per cent*)
2016-17	10978	10667	5846 (55)
2017-18	10978	10677	7621 (71)
2018-19	10978	6561	6490 (99)
2019-20	11664	6951	6635 (95)
2020-21	11664	0	0
2021-22	11664	11494	7996 (70)
Total		**46350**	**34588 (75)**

(*Source: Information provided by Director, Social Audit Unit, Raipur*)

Thus, the coverage of social audit ranged between 55 *per cent* and 99 *per cent* during 2016-17 to 2021-22. However, no social audit was conducted during 2020-21 for which the Additional Director, CSAU stated that due to COVID epidemic in the year of 2020-21, the concurrent audit of 11,295 GPs was done but the social audit could not be conducted.

Chhattisgarh Social Audit Unit stated (March 2024) that apart from social audit of MNREGA, CSAU has also carried out social audit of 78 GPs under *Swacch Bharat* Mission (SBM) and 14 GPs under National Rurban Mission (NRuM) during the period of 2016-17 to 2021-22.

1.10 Submission of Utilisation Certificates

As per Rule 182 of the Chhattisgarh Financial Code Vol-I, in case of an annual or a non-recurring conditional grant, the Departmental officer on whose signature or counter-signature Grant-in-aid bill is drawn, shall furnish the Utilisation Certificates (UCs) to the Accountant General on or before 30 September of the year following that to which the grant is related.

Further, it is to be stated that Finance Department, Government of Chhattisgarh and Office of the AG (A&E) Chhattisgarh mutually consented (August 2014) that Grant-in-Aids (GIA) vouchers, wherein it was not clearly mentioned that the UCs shall be sent to Accountant General, the UCs shall not be shown pending. Hence, the UCs of GIA vouchers where it is specifically mentioned that the UCs should be sent to the Accountant General are only being compiled by AG (A&E).

Information received (February 2023) from the Office of the PAG (A&E), Chhattisgarh revealed that total number of three UCs were due from October 2022 in respect of grants amounting to ₹ 436.12 lakh paid during 2021-22 under Major Head 2515 (Other Rural Development Programme). Out of these three UCs, one UC for an amount of ₹ 120.84 lakh was not received in the Office of the PAG (A&E), as of February 2023.

1.11 Inspection and Internal Control System of PRIs

In exercise of powers conferred by Section 95 read with Section 84 of the *Chhattisgarh Panchayat Raj* Act,1993 the State Government framed

Chhattisgarh *Panchayat* (Inspection of Proceedings) Rules, 1995 to inspect the working of Panchayats. Rule 3 of the said rule envisaged that the inspection of works, and the working of Panchayats could be done by the officers authorized from time to time by the State Government under Clause (1) of Section 84 of the Act. Further, Sub-Divisional Officer in respect of GP, Commissioner, Director (*Panchayat*) or Collector in respect of GP and JP, and Commissioner or Director (*Panchayat*) in respect of ZP shall be authorized as Inspecting Officers for overseeing the operations.

As per Rule 13 of *Chhattisgarh Panchayat Samparisksha Niyam*, 1997, the *Sarpanch*, President, CEO, Janpad Panchayat after receiving the inspection report will find out the irregularities pointed out in the report and place the report along with facts before the General Administration Committee for discussion. Thereafter, *Sarpanch*/CEO, JP will call the general meeting of the Panchayat and will present the report along with facts, status and comments for discussion and further action in this regard. After the discussion on the report by the Panchayat, the *Sarpanch*/President/CEO JP will take necessary action on the irregularities pointed out in the report and will send a detailed compliance report to the auditing authority within three months of receipt of Audit Report.

In this context, Directorate, Panchayat intimated (April 2023) that Chhattisgarh *Panchayat* Act 1993 (Section 129) provisioned for a separate and independent audit under the control of Government. Further, Audit was conducted time to time by the Deputy Director, Assistant Director, District Auditor and other officers under the Panchayat, Directorate as per the orders of Government.

Directorate, Panchayat intimated (April 2023) that data related to inspection of Panchayats is not maintained at Directorate level. Further, the Directorate stated that there is a provision for internal audit of 100 *per cent* of the GPs in Chhattisgarh State. Details of internal audit of GPs are shown in following **Table1.9:**

Table 1.9: Year wise data of internal audit of Gram Panchayats

S. No.	Year	No. of GPs provisioned for audited	No. of GPs audited	Percentage of GPs audited
1	**2016-17**	10971	10704	97.57
2	**2017-18**	10971	10570	96.34
3	**2018-19**	10978	9549	86.98
4	**2019-20**	10978	8628	78.59
5	**2020-21**	10960	9567	87.29
6	**2021-22**	11664	10994	94.26
Total		66522	60012	90.21

(Source: Panchayat Directorate, Raipur, Chhattisgarh)

1.12 Financial Reporting Issues

1.12.1 Sources of revenue

There are mainly two sources of funds for PRIs *viz*, Government grants and own revenues. Government grants comprise funds released by the State Government and GoI based on the recommendation of the State Finance Commission (SFC)/Central Finance Commission and GoI and State share transferred for various Centrally sponsored/Central and State sector schemes. Own revenue resources of PRIs comprise tax and non-tax revenues realised by them.

Revenue of Gram Panchayats

The *Chhattisgarh Panchayat Raj* Act, 1993 classifies taxes/fees on six items[3] as obligatory taxes assigned to GPs. Besides, some optional taxes/fees may also be levied by GPs. According to Rule 3 of the Chhattisgarh Gram Panchayat Obligatory Taxes and Fees (Conditions and Exceptions) Rules 1996, every GP shall impose any tax or fee after passing a resolution regarding the rate at which the tax or fee is to be imposed. The statute further prescribes a minimum in addition to maximum rate for Property tax on land and buildings, tax on person following any profession or trade, Market fees and fees on registration of animals sold in any market.

1.12.2 Budgetary Allocation and Expenditure

Funds (Share of tax revenue of the State, Schemes and grants etc.) allocated to PRIs by the State Government through budget including GoI share of the schemes and grants recommended by Central Finance Commission are shown in the following **Table 1.10**:

Table 1.10: Statement showing allocation and expenditure of funds.

(₹ in crore)

S. No.	Year	Budgetary Allocation			Expenditure			Savings (percentage)
		Plan	Non-Plan	Total	Plan	Non-Plan	Total	
1	2016-17	789.41	1559.75	2349.16	300.87	1508.31	1809.18	22.99
2	2017-18	1011.20	1305.17	2316.37	986.92	1088.44	2075.36	10.40
3	2018-19	961.10	1601.14	2562.24	862.23	871.03	1733.26	32.35
4	2019-20	815.18	2555.77	3370.96	783.20	2171.99	2955.19	12.33
5	2020-21	939.26	1983.11	2922.37	629.66	1693.82	2323.48	20.49
6	2021-22	916.42	1357.90	2274.32	685.05	1321.07	2006.12	11.79
Total		**5432.57**	**10362.84**	**15795.42**	**4247.93**	**8654.66**	**12902.59**	

(*Source: Information provided by the Panchayat Directorate, Raipur*)

It is evident from above table that against the total allocation of ₹ 15,795.42 crore during 2016-17 to 2021-22, the expenditure of the PRIs was ₹ 12,902.59 crore. The maximum savings were 23 *per cent* and 32 *per cent* of allocated funds during 2016-17 and 2018-19 respectively. The reasons for savings were

[3] Property tax, tax on cleaning of private latrin, Light tax, tax on persons carrying out any profession/trade, Market fees and fees on registration of animal sold in any market.

not intimated by the Department.

1.12.3 Recommendations of the State Finance Commission (SFC)

As per article 243(I) and 243(Y) of Constitution of India, the State Finance Commission (SFC) is to be appointed after every five years to recommend devolution of funds from the State Government to Local Bodies.

The Government of Chhattisgarh has constituted four State Finance Commissions since the formation of State in year 2000. Details of State Finance Commissions have been presented in following **Table 1.11**:

Table 1.11: Constitution of State Finance Commission

S. No.	State Finance Commission	Date of constitution	Date of Submission of recommendation	Acceptance by the Government	Period Covered
1	First	22.08.2003	30.05.2007	July 2009	2007-12
2	Second	23.07.2011	31.03.2013	July 2013	2012-20
3	Third	20.01.2016	30.09.2018	October 2019	2020-25
4	Fourth	29.07.2021	-	-	2025-30

(Source: Third State Finance Commission Report of Chhattisgarh)

Devolution of State Own Tax Revenue (SOTR) to PRIs as recommended by SFCs and modifications accepted by State Government has been presented in following **Table 1.12:**

Table 1.12: Devolution of SOTR to PRIs accepted by the State Government as per recommendation of State Finance Commissions

(in per cent)

S. No.	State Finance Commission	Award Period	Recommendation of Devolution by SFC	Devolution accepted by the State Government
1	First	2007-12	6.62	4.79
2	Second	2012-20	6.15	6.15
3	Third	2020-25	6.91	6.91
4	Fourth	2025-30	-	-

(Source: Third State Finance Commission Report of Chhattisgarh)

First SFC recommended devolution of 6.62 *per cent* of the State's Own Tax Revenue (SOTR) to PRIs during its award period of 2007-12. However, the State Government agreed to devolve only 4.79 *per cent* to PRIs. Second SFC had recommended devolution of 6.15 *per cent* of SOTR to PRIs during its award period 2012-17, the same was accepted by the State Government for the period 2012-20. Third SFC had recommended devolution of 6.91 *per cent* of net SOTR to PRIs during its award period 2017-22, the same was accepted by the State Government for period 2020-25.

The details of fund flow with regard to recommendation by SFC, devolution accepted, and actual budget allocated and released to PRIs by the State Government during 2017-22 are shown in following **Table 1.13:**

Table 1.13: SFC projections *vis-à-vis* Devolution accepted and Actual budget/expenditure for PRIs by the State Government during 2017- 22

(₹ in crore)

S. No.	Year	Percentage recommended by SFC	Devolution accepted by State Government	Net Own Tax Revenue of the State	Budget to be allocated by the State Government	Budget actually allocated by State Government	Actual Release by State Government
1	**2017-18**	(6.15)	(6.15)	18,577.89	1142.54	952.00	946.79
2	**2018-19**	(6.15)	(6.15)	21,120.80	1298.93	899.89	859.49
3	**2019-20**	(6.15)	(6.15)	21,630.73	1330.29	755.89	751.46
4	**2020-21**	(6.91)	(6.91)	21,580.13	1491.19	865.09	616.30
5	**2021-22**	(6.91)	(6.91)	25,743.56	1778.88	858.09	729.45

(Source: Panchayat Directorate, Raipur and Finance Accounts of Chhattisgarh state)

The reports of the Second SFC and Third SFC mentioned that only Net Tax Revenues of the State is to be shared with PRIs and ULBs. As per the method mentioned in the SFC report, the Net Tax Revenues of the State has been arrived at by deducting from State Own Tax Revenue (SOTR), the proceeds of three[4] taxes which are transferred in full to the local bodies and the expenditure incurred in the collection of the remaining taxes[5]. Further, for calculation of Net SOTR, data of SOTR provided by Panchayat Directorate, Raipur and data of cost of collection and taxes transferred in full to local bodies as provided in Finance accounts of Chhattisgarh State for the respective years have been taken into consideration.

As can be seen from the above table, the State Government has allocated less budget to PRIs as per the accepted devolution from 2017-18 to 2021-22. Also, actual fund released to PRIs was less than the budget allocated during 2017-22.

1.12.4 Recommendations of the Central Finance Commission

Fourteenth Finance Commission Grants

Fourteenth Finance Commission had recommended two types of grants namely, Basic Grant and Performance Grant, for GPs and Municipalities. The purpose of the Basic Grant is to provide unconditional support to the GPs and Municipalities for delivering the basic functions assigned to them under their respective statutes, such as water supply, sanitation, sewerage, maintenance of community assets, footpaths and street lighting, burial and cremation grounds etc. In the case of Performance Grant, a detailed procedure for disbursal of the Performance Grant to PRIs based on revenue improvement be designed by the State Government concerned, subject to certain eligibility criteria.

The Government of India (GoI) sanctioned an amount of ₹ 4,943.30 crore during 2015-16 to 2019-20 to PRIs as per recommendations of the Fourteenth Finance Commission and the entire amount was released. Out of released

[4] Land Revenue, Tax on Goods and Passengers, Other Taxes on Commodity and Services.

[5] Cost of collection of four taxes i.e., Stamp & Registration,State Excise, Commercial Tax, Tax on Vehicles.

amount of ₹ 4,943.30 crore, expenditure of ₹ 4,919.42 crore was incurred and an amount of ₹ 23.87 crore (0.48 *per cent*) had not been spent as of March 2023. The details of allotment and expenditure of Fourteenth Finance Commission grant are given in the following **Table 1.14**:

Table 1.14: Details of allocation and expenditure of Fourteenth Finance Commission grant

(₹ in crore)

Year	Allocation			Total Expenditure	Saving (Percentage)
	Basic Grant	Performance Grant	Total		
2015-16	566.18	0.00	566.18	4919.42	23.87 (0.48 *per cent*)
2016-17	783.98	102.84	886.82		
2017-18	905.81	116.37	1022.18		
2018-19	1047.86	0.00	1052.22[6]		
2019-20	1415.89	0.00	1415.89		
Total	**4719.72**	**219.21**	**4943.29**		

(*Source: Information provided by Panchayat Directorate, Raipur*)

Fifteenth Finance Commission Grants

Fifteenth Finance Commission report for 2021-22 to 2025-26 provides that, out of the total grants earmarked for PRIs, 60 *per cent* is earmarked for national priorities like drinking water supply and rainwater harvesting and sanitation, while 40 *per cent* is untied and is to be utilised at the discretion of the PRIs for improving basic services.

Accordingly, GoI allotted and released grant of ₹ 2,529.00 crore as Basic Grant between 2020-21 and 2021-22 as per recommendations of Fifteenth Finance Commission, of which expenditure of ₹ 1,329.92 crore had been incurred by the Department as of March 2022.

Revised Chapter-I was issued to the State Government in November 2024 and response of the Government is awaited.

[6] Included interest of ₹ 4.3663 Crore due to non-devolution of funds by GoI within prescribed time.

Chapter II
An Overview of the Functioning, Accountability Mechanism and Financial Reporting Issues of Urban Local Bodies

CHAPTER II

AN OVERVIEW OF THE FUNCTIONING, ACCOUNTABILITY MECHANISM AND FINANCIAL REPORTING ISSUES OF URBAN LOCAL BODIES

2.1 Introduction

Article 243Q of the Constitution envisages, constitution of Municipal Corporation for large urban areas, Municipal Councils for smaller urban areas, and Nagar Panchayats for areas in transition from a rural to an urban area in every State. Further, Article 243W states that the Legislature of a State may, by law, endow the municipalities with such powers and authority as may be necessary to enable them to function as institutions of Self-Government and such law may contain provisions for devolution of powers and responsibilities upon municipalities.

2.1.1 Profile of the State

The State of Chhattisgarh, with Raipur as its capital, came into existence on 1 November 2000 by separation of 16 districts of Chhattisgarh region from Madhya Pradesh. At present, there are 33[1] districts in the state as of March 2023.

The Madhya Pradesh/Chhattisgarh Municipalities Act, 1961 was enacted by the then undivided Madhya Pradesh, and was adopted (August 2001) in Chhattisgarh with the objective of consolidating and amending the law relating to Municipalities and to make better provision for the organisation and administration of Municipalities.

The three tiers of ULBs in Chhattisgarh are Municipal Corporations, Municipal Councils and Nagar Panchayats. At present there are 14 Municipal Corporations, 44 Municipal Councils and 112 Nagar Panchayats in the State.

The total urban population under 170 ULBs of the State was 59 lakhs as per Census 2011 which was 23.24 *per cent* of the total population of the State. The population-wise classifications of ULBs are given in the following Table **2.1**:

[1] Five new districts i.e., (i) Manendragarh-Chirmiri-Bharatpur, (ii) Kairagarh-Chhuikhadan-Gandai, (iii) Mohla-Manpur-Ambagarh Chowki, (iv) Sakti, (v) Sarangarh-Bilaigarh formed in September 2022 are also included in this figure.

Table 2.1: Population-wise classification of Urban Local Bodies (as on March 2023)

S. No.	Population	No. of Municipal Corporations	No. of Municipal Councils	No. of Nagar Panchayats
1	Below 5,000	Nil	01	11
2	5,001 to 10,000	Nil	Nil	66
3	10,001 to 20,000	Nil	10	35
4	20,001 to 50,000	Nil	31	Nil
5	50,001 to 1,00,000	05	02	Nil
6	Above 1,00,000	09	Nil	Nil
Total		**14**	**44***	**112**

(*Source: Data provided by UADD Raipur as per Census 2011 and compiled by audit*)
* One new Municipal Council Amleshwar in Durg District was formed in August 2022.

2.1.2 Criteria for up-gradation of ULBs

As per Section 7 of MP/CG Municipal Corporation Act (CGMCA) 1956 and Section 5 of MP/CG Municipalities Act (CGMA) 1961, a Municipal Corporation/Municipal Council/Nagar Panchayat shall be constituted in such urban area or part there of as the Governor may, having regard to the population of the area, the density of the population therein, the revenue generated for local administration, the percentage of employment in other than agricultural activities, the economic importance or such other factors, decide.

In exercise of powers conferred under above mentioned section of CGMCA and CGMA, State Government issued (February 2003) a notification stipulating that there should be one lakh or more population for Municipal Corporations, 20,000 to one lakh for Municipal Councils and 5,000 to 20,000 for Nagar Panchayats.

However, the population criteria as stipulated above for being declared as an urban local body were not strictly followed as there are 12 ULBs (one Municipal Council and 11 Nagar Panchayats) having population below 5,000.

On being pointed out (March 2023), no reply was provided by the Department.

2.2 Organisational setup for ULBs

The Urban Administration and Development Department (UADD) is the administrative department for the various Municipal Corporations, Municipal Councils and Nagar Panchayats in the State. The administrative structure of the UADD is as follows:

Organisational Chart of ULBs



A Directorate has been established under UADD, with its regional offices at Raipur, Bilaspur, Ambikapur, Jagdalpur and Durg. State Urban Development Agency (SUDA), constituted (June 2001) under UADD, is responsible for implementation and monitoring of poverty alleviation programmes in the urban areas of the State.

The other responsibilities of the UADD are to oversee the works related to public health and hygiene in urban areas, supervision of development schemes in slum areas, implementation of special schemes for upliftment of urban poor and their supervision, provision of housing facilities to urban poor, administration of *Chungi* Compensation tax fund etc.

2.3 Functioning of ULBs

The Constitution (74th Amendment) Act, 1992 sought to empower ULBs to perform functions and implement schemes in relation to 18 subjects specified in the 12th schedule of the Constitution of India. The devolution of all the functions in the State has not been completed even after 20 years of its inception. Article 243X of the Constitution of India envisages that State Legislature may, by law, vest power in ULBs to impose various taxes for revenue collection. This constitutional provision has been incorporated in Clause 132 of CGMCA and Clause 127 of CGMA. The ULBs receive funds on monthly basis under *Chungi* Compensation Grant and Passenger Tax Special Grant by the State Government. In addition to this, at the ULBs level

various types of taxes have been imposed including Property tax, *Samekit Kar*, Water tax, Market fee, Export tax etc.

2.3.1 Municipal Corporation

According to section 9 of Chhattisgarh Municipal Corporation Act, 1956, a Municipal Corporation shall consist of a Mayor and Councillors directly elected from the Municipal Corporation area. Under section 37 of the said Act, there shall be a Mayor-in-Council for every Municipal Corporation constituted by the Mayor from amongst the elected Councillors to discharge the functions and conduct of business of the Mayor-in-Council as may be prescribed.

According to section 25 of CGMCA, the Mayor shall have administrative control over the officers and staff of his office and exercise such powers and perform such functions as described in the Act and the Rules made there under.

The Commissioner of a Corporation shall be appointed by the State Government who is the Principal Executive Officer of the Corporation and shall have the right to speak at, and otherwise take part in any meeting of the Corporation or any committee thereof but shall not be entitled to vote or to move any proposition. The office of the Commissioner shall have the administrative staff for the functions and duties as prescribed under the rules.

As per section 69 of the CGMCA the Commissioner shall perform all the duties imposed or conferred upon him by this Act and exercise supervision and control over the acts and proceedings of all Municipal Officers.

2.3.2 Municipal Council and Nagar Panchayat

As per Section 19 of CGMA, a Municipal Council, for a smaller urban area and Nagar Panchayat, for a transitional urban area, shall have a President and Councillors elected from the respective areas by direct election. Under Section 70 of the Act, there shall be a President-in-Council (PIC) for every Municipal Council/Nagar Panchayat which shall be constituted by the President from amongst the elected Councillors to discharge the functions and conduct of business of the PIC, as may be prescribed.

The President of the Municipal Council/Nagar Panchayat who is the President of PIC, shall preside over all meetings, watch over the financial and executive administration and perform such executive functions as may be allotted under the said Act.

As per Section 87 of the Act, the Chief Municipal Officer of a Council shall be appointed by the State Government, who shall be the Principal Executive Officer of the Municipal Council/Nagar Panchayat and shall have administrative control over the officers and staff of his office and exercise such powers and perform such functions as described in the Act and Rule made there under.

Under section 92 of the Act, Chief Municipal Officer of a Municipal Council/Nagar Panchayat subject to the general control of the President, watch over the financial and executive administration of the Council and perform all the duties and exercise all the powers specially imposed or conferred upon him, by or delegated to him, under this Act.

2.4 District Planning Committees

As per Article 243 ZD of the Constitution of India, there shall be constituted in every State at the district level, a District Planning Committee (DPC) to consolidate the plans prepared by the Panchayats and the Municipalities in the district and to prepare a draft development plan for the district as a whole.

2.4.1 Functions

Every DPC shall prepare draft development plan and function in the matters of common interest between the Panchayats and the Municipalities including spatial planning, sharing of water and other physical and natural resources, the integrated development of infrastructure and environmental conservation, the extent and type of available resources whether financial or otherwise, consult such institutions and organizations as the Government may, by order, specify. The Chairperson of every DPC shall forward the development plan, as recommended by such Committee, to the State Government.

2.4.2 Formation of DPC and Frequency of Meeting

As per Chhattisgarh District Planning Committee Act 1995**,** the meetings of the Committee shall be held at least once in every quarter of the financial year. The Chairperson or in his absence a member elected by the members present shall preside over the meeting of the Committee. The Committee may also invite experts to attend its meeting.

During the District Centric Audit of five[2] districts, it was found that DPC was formed in all the five test checked districts but meetings of DPC were not held in four districts (Janjgir-Champa, Kondagaon, Durg and Rajnandgaon) and only one meeting was held in Surajpur district during the period 2016-17 to 2021-22.

2.5 Formation of other Committees

As per section 48-A of Chhattisgarh Municipal Corporation Act 1956, the Ward Committees shall be constituted in the territorial area of Municipal Corporation having a population of three lakh or more.And under section 48-B of Chhattisgarh Municipal Corporation Act 1956, the Mohalla Committees shall be constituted under every Municipal area which is notified by the State Government in this behalf within three months from the date of notification. Similarly, constitution of Ward Committee and Mohalla Committee is prescribed under section 72 A and 72 B of Chhattisgarh Municipalities Act 1961.

During the District Centric Audit of five districts, it was found that Ward/Mohalla Committees were not constituted in seven[3] out of 15 ULBs of five districts. However, in eight[4] ULBs where Ward/Mohalla Committees

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2 Ranjnandgaon, Janjgir-Champa, Kondagaon, Surajpur, Durg

3 Nagar Nigam Rajnandgaon, Nagar Palika Parishad Akaltara, Nagar Panchayat Keshkal, Nagar Panchayat Arjunda, Nagar Panchayat Nawagarh, Nagar Panchayat Dongargaon, Nagar Palika Parishad Amleshwar

4 Nagar Panchayat Shivrinarayan, Nagar Palika Parishad Kondagoan, Nagar Panchayat Pharsgaon, Nagar Panchayat Bhatagoan, Nagar Panchayat Pratappur, Nagar Panchayat Jarhi, Nagar Palika Parishad Dipika, Nagar Palika Parishad Surajpur

have been constituted, in five[5] ULBs no meeting of Ward/Mohalla committee was held during the period 2016-17 to 2021-22. Out of the remaining three ULBs (Nagar Palika Parishad Surajpur and Nagar Palika Parishad Dipka and Nagar Panchayat Pharasgaon) where Ward/Mohalla committee have been constituted, Nagar Palika Parishad, Dipka and Nagar Panchayat Pharasgaon did not provide details of meetings to Audit while Nagar Palika, Surajpur stated that the last meeting of Ward/Mohalla committee was held in March and April 2022 only.

2.6 Devolution of functions to ULBs

The 74th Constitutional Amendment Act sought to empower ULBs to perform functions and implement schemes in relation to 18 subjects specified in the 12th Schedule. Article 243W of the Constitutional Amendment Act authorized the State Legislatures to enact laws to endow local bodies with powers and authority as may be necessary to enable them to function as institutions of self-governance and make provisions for devolution of powers and responsibilities.

Status of devolution of functions in Chhattisgarh was sought from department. Department intimated (October 2024) that vide the adoption of Laws order, 2001, the laws which were in force in the State of Madhya Pradesh immediately before the formation of the State of Chhattisgarh, were adopted in the State of Chhattisgarh. This included the Madhya Pradesh Municipal Corporation Act, 1956 and the Madhya Pradesh Municipalities Act, 1961 (renamed as The Chhattisgarh Municipal Corporation Act, 1956 and the Chhattisgarh Municipalities Act, 1961) which contained the provisions for assigning the 18 functions to ULBs.

It was however observed that function/activities relating to 'Fire Services' and 'School Education' were transferred (2015) to 'Home Department' and 'School Education Department' respectively from the Local Bodies. Thus, devolution of all the functions to ULBs was not completed in the State.

2.7 Status of Accounts in Urban Local Bodies

On the recommendation of 11th Finance Commission, Government of India (GOI) had entrusted the responsibility of prescribing appropriate accounting formats for the ULBs to the Comptroller and Auditor General of India (CAG).

The Ministry of Urban Development, GOI has developed (2004) the National Municipal Accounts Manual (NMAM) as recommended by the CAG's Task Force. The Deputy Chief Executive Officer, State Urban Development Agency intimated (September 2023) that as of March 2023, all the ULBs had completed preparation of accounts up to the year 2021-22 according to NMAM.

[5] Nagar Panchayat Shivrinarayan, Nagar Palika Parishad Kondagoan, Nagar Panchayat Bhatagoan, Nagar Panchayat Pratappur, Nagar Panchayat Jarhi

2.7.1 Preparation and submission of accounts of Urban Local Bodies

As per provisions of CGMCA and CGMA accounts of receipts and expenditure of the Corporation shall be kept in such manner and in such form as may be prescribed by the State Government. The Corporation shall, as soon as the accounts of the past year have been finally passed by it, transmit to the Government, the accounts in such forms as the Government may from time to time direct.

It further provides that there shall be an auditor specially appointed by the Government to examine and audit the accounts of the Corporation. The auditor shall from time to time examine and audit the accounts in accordance with the arrangements approved by the Government in this behalf.

Moreover, the Chief Municipal Officer shall within four months from the date of close of the financial year, cause to prepare a financial statement containing an income and expenditure account and receipts and payments account for the financial year in respect of the Council. The Chief Municipal Officer shall place the financial statement and the balance sheet before the house of the Council, which after examination of the same, shall adopt and remit them to the auditor as may be appointed in this behalf by the State Government.

The Chief Municipal Officer shall forward the copy of adopted financial statements, balance sheet and report of the auditor to the State Government together with a report of action taken thereon by the Municipalities and shall also send copies thereof to the auditor.

Chhattisgarh State Audit (CSA) is the Primary Auditor of Local Bodies and currently CSA is conducting audit and doing certification of accounts of ULBs. As of March 2023, accounts of all 170 ULBs up to the financial year 2021-22 have been prepared and the accounts of 2022-23 are under process. **Table 2.2** below indicates the status of accounts certified by the CSA.

Table 2.2: Status of certification of accounts as of March 2022

S. No.	Financial year	Total pendency at the end of previous year	No. of accounts due for certification in the year	Accounts certified in the year	Total accounts due for certification at the end of year
1	2017-18	492	146	114	524
2	2018-19	524	168	75	617
3	2019-20	617	168	71	714
4	2020-21	714	168	74	808
5	2021-22	808	167	81	894
Total				**415**	

(*Source: Data provided by CSA Chhattisgarh*)

Director, Chhattisgarh State Audit, Raipur informed (December 2023) that between 2017-2022, 415 accounts of ULBs were certified and 894 accounts are still due for certification. However, Director, CSA did not give any reasons for pendency of certification of accounts.

2.8 Audit arrangement

2.8.1 Primary Auditor

Director of Chhattisgarh State Audit (CSA) is the Primary Auditor (Statutory Auditor) of accounts of Local Bodies. The State Government appointed (February 2004) Director, Chhattisgarh State Audit (CSA) as primary auditor for audit of Local Bodies who shall work under the Technical Guidance and Support (TGS) of the Comptroller Auditor General of India (C&AG).
The total Number of ULBs audited by CSA is given in following **Table 2.3** below:

Table 2.3: Number of ULBs audited by CSA

	Year	No. of Units during the year		Total No. of Municipal Corporatio-ns in State	No.of Municipal Corporati-ons audited	Total No. of Municipal Councils in State	No. of Municip-al Councils audited	Total No. of Nagar Panchaya ts in State	No. of Nagar Pancha-yats audited
		Total	Audited						
1.	**2016-17**	167	77	13	6	43	18	111	53
2.	**2017-18**	167	82	13	9	43	27	111	46
3.	**2018-19**	168	49	13	5	44	15	111	29
4.	**2019-20**	168	41	13	3	44	12	111	26
5.	**2020-21**	168	35	13	2	44	9	111	24
6.	**2021-22**	167	33	14	3	43	4	110	26

(*Source: Information provided by Directorate, Chhattisgarh State Audit*)

The position of units audited by CSA during the period 2016-17 to 2021-22 and the outstanding observation till March 2022 are shown in the **Table 2.4** below:

Table 2.4: Outstanding audit observations of CSA

S. No.	Financial Year	No. of Unit Audited	Total No. of outstanding audit observations	Observation taken during the year	No. of objections settled during the year	No. of observation Outstanding
1	**2016-17**	77	64101	5386	464	69023
2	**2017-18**	82	69023	4167	495	72695
3	**2018-19**	49	72695	3946	180	76461
4	**2019-20**	41	76461	2010	243	78228
5	**2020-21**	35	78228	1878	45	80061
6	**2021-22**	33	80061	1524	151	81434

(*Source: Information provided by Directorate, Local Fund Audit*)

It is evident from the above table that there are 81434 number of audit observations pending for settlement as of March 2022.

Director, Chhattisgarh State Audit stated (July 2023) that lack of knowledge about the rules and regulations among the staff of the auditee units and shortage of staff in auditee units are the major reasons for pendency of large number of outstanding observations.

Recommendation:

State Government should take steps for capacity building at the functional

levels of the local bodies.

2.9 Response to Audit observations

According to TGS arrangement, the CSA shall pursue the compliance of such paragraphs in the inspection reports of the Accountant General (Audit) in the same manner as his own reports.

During the period 2016-17 to 2021-22, audit of 137 units of ULBs was undertaken by AG (Audit) Chhattisgarh in which 1613 number of audit observations were made. Details of outstanding audit observations of AG's IRs are shown in the following **Table 2.5**:

Table 2.5: Outstanding audit observations of AG's Inspection Reports

S. No.	Financial Year	Total No. of Units audited during the year	No. of observation outstanding (OB) at the beginning of year	Observation taken during the year	No. of observ-ations settled	No. of observations Outstanding at the end of the year
1	2016-17	34	526	403	29	900
2	2017-18	31	900	385	26	1259
3	2018-19	10	1259	154	5	1408
4	2019-20	0	1408	0	46	1362
5	2020-21	41	1362	448	96	1714
6	2021-22	21	1714	223	75	1862
Total		**137**		**1613**	**277**	

It is evident from the above table that during this period only 277 audit observation could be settled and therefore, 1862 audit observations were pending for settlement as of March 2022, out of which 526 observations pertained to period prior to 2016-17.

Accountability Mechanism and Financial Reporting issues

Accountability Mechanism

2.10 Ombudsman

The 13th Finance Commission had recommended for constituting a separate ombudsman for local bodies by amending the respective State Panchayat and Municipal Acts.

Chhattisgarh *Lok Aayog Adhiniyam*, 2002 provides provisions for appointment and functions of certain authorities for the inquiry into, information of misconduct of complaint against certain public servants and for the matters connected therewith.

Department informed (February 2023) that total 64 cases pertaining to ULBs were lodged under *Lok Aayukt* during 2016-17 to 2021-22 and the number of outstanding cases was 12 as of March 2022. Details of outstanding cases lodged under *Lok Aayukt* are shown in the following **Table 2.6**:

Table 2.6: Outstanding cases lodged under Lok Aayukt

S. No.	Financial Year	Previous outstanding cases	No. of cases lodged during the year	No. of cases settled during the year	No. of cases outstanding
1	2016-17	08	11	05	14
2	2017-18	14	19	01	32
3	2018-19	32	13	34	11
4	2019-20	11	12	16	07
5	2020-21	07	05	02	10
6	2021-22	10	04	02	12
Total			**64**	**60**	

(*Source: Information provided by UADD, Raipur*)

2.11 Social Audit

Under the 'Mahatma Gandhi National Rural Employment Guarantee' Audit of Scheme Rules, 2011, Chhattisgarh Social Audit Unit (CSAU) was constituted (September 2013) as an independent agency with the objective to work towards strengthening the Social Audit process in Chhattisgarh.

As per information received from Director, Chhattisgarh Social Audit Unit, social audit of the programmes/schemes of ULBs has not been taken up from the year 2016 to 2022 by the Social Audit Unit of Chhattisgarh.

2.12 Service Level Benchmark

Service Level Benchmarking has been developed and released (2008) by the Ministry of Urban Development (MoUD), which seeks to (i) identify a minimum set of standard performance parameters for the water and sanitation sector that are commonly understood and used by all stakeholders across the country; (ii) define a common minimum framework for monitoring and reporting on these indicators and (iii) set out guidelines on how to operationalize this framework in a phased manner. The framework encompasses 28 performance indicators under four categories i.e., Water Supply, Waste water Management, Solid waste Management and Storm water drainage. Further, Fifteenth Finance Commission has linked grants to ULBs with achievement of service level benchmarks on drinking water supply, rainwater harvesting and water recycling, solid waste management and sanitation.

The performance of ULBs against Service Level Benchmarks (SLBs) was not satisfactory. SLBs for water supply provided for 24 hours water supply and 135 liters per capita per day (lpcd). During test check of 13[6] ULBs of four[7] districts, it was observed that ULBs were able to provide water only for two to six hours per day. Further, the benchmark of providing 135 lpcd was never achieved in the test checked ULBs where the water supply ranged from 33-125 lpcd. Similarly, SLB provides 100 *per cent* coverage of storm water

[6] (i) Nagar Panchayats - Sitapur, Lakhanpur, Dornapal, Konta, Nagari, Magarlod, Kurud, Bhakhra, Aamadi (ii) Nagar Palika – Narayanpur, Sukma (iii) Municipal Corporation – Ambikapur, Dhamatri

[7] Surguja, Narayanpur, Sukma, Dhamtari.

drainage network. However, in seven out of 13 test checked units, only 10 to 32 *per cent* coverage of storm water was achieved.

2.13 Submission of Utilisation Certificates

As per Rule 182 of the Chhattisgarh Financial Code Vol-I, in case of an annual or a non-recurring conditional grant, the Departmental officer on whose signature or counter-signature Grant-in-aid bill is drawn, shall furnish the Utilisation Certificates (UCs) to the Accountant General on or before September 30 of the year following that to which the grant is related. A total of 685 UCs of the amount ₹ 6,338.06 crore were submitted by the department to Accountant General during the period 2016-2022. There was no pendency in submission of UCs by the department to Accountant General.

2.14 Internal Audit and Internal Control System of ULBs

As per section 417 A and section 322 of the CGMCA and CGMA respectively, the State Government or the Municipalities may provide for internal audit of the day-to-day accounts of the Municipalities in the manner prescribed.

As per UADD, the internal audit system has been functioning in 168 ULBs of the State since November 2015. Under the system, five Chartered Accountant (CA) firms perform the pre audit works and submit their reports to UADD. Further, a monitoring cell was formed under Additional Director (Finance) and retired Senior Auditor from Local Fund Audit for examination and compliance of internal audit reports. However, monitoring of compliances is pending due to discontinuation of services of retired Senior Auditor and services of CA firms from October 2020.

2.15 Financial Reporting Issues

2.15.1 Sources of revenue

There are mainly two sources of revenue for local bodies viz. Government grants and own revenues. Government grants comprise of funds released by the State Government and Government of India (GoI) on the recommendation of State/Central Finance Commission and funds received for implementation of various schemes. Own revenue sources of ULBs comprise of tax and non-tax revenues realised by them. The ULBs earn revenue from their own resources through various taxes like property tax, water tax, entertainment tax; user charges from water supply, drainage or sewerage disposal/treatment, door-to-door collection of solid waste etc. The ULBs also obtain loans for implementation of various schemes relating to urban development. The details of revenue resources of ULBs in the State for the last six years are given in the following **Table 2.7**:

Table 2.7: Revenue resources of Urban Local Bodies

(₹ in crore)

S. No.	Year	Grant-in-aid	Own Revenue Collection (Percentage of total Revenue)	Total
1	2016-17	2956.30	589.40 (17)	3545.70
2	2017-18	2999.60	614.61 (17)	3614.21
3	2018-19	2418.40	571.67(19)	2992.73
4	2019-20	2853.55	587.05(17)	3440.60
5	2020-21	3384.93	640.66(16)	4025.59
6	2021-22	3515.22	649.92(16)	4165.13
Total		**18128.00**	**3653.31(17)**	**21783.96**

(*Source: Information provided by UADD, Raipur*)

It may be seen from **Table 2.7** that the share of own revenue in the total resources of the ULBs varied between 16 to 19 *per cent* during 2016-17 to 2021-22. Thus, it is clear that the own revenue of ULBs has remained stagnant over the period of six years.

2.15.2 Budget Preparation and Approval

As per Section 97 of CGMCA read with section 116 of CGMA, budget is to be prepared based on probable receipts and expenditures for the following financial year and the same is to be as practical and accurate as possible. Further, final budget is to be passed before 31 March for the ensuing year.

Audit observed that in Raigarh district, the budget for the year 2018-19 to 2020-21 was prepared by the two[8] of the three[9] test checked ULBs except in Municipal Council, Kharsia where it was not prepared for 2020-21. However, no records for its submission to Director, UADD for approval were made available to audit. Further scrutiny revealed that budget was passed after a delay of 38 to 122 days from the prescribed date (31 March every year) by the ULBs.

2.15.3 Budgetary Allocation and Expenditure

Funds (share of tax revenue of the State, scheme funds and grants etc.) allocated to ULBs by the State Government through budget including State share of the GoI schemes and grants recommended by Fourteenth and Fifteenth Finance Commission are given in the following **Table 2.8**:

[8] Municipal Corporation Raigarh (RMC) and Nagar Panchayat Pussore (NPP)

[9] Municipal Corporation Raigarh (RMC), Municipal Council Kharsia (MCK) and Nagar Panchayat Pussore(NPP)

Table 2.8: Details of allocation and expenditure of funds

(₹ in crore)

S. No.	Year	Budgetary Allocation	Expenditure	Savings	Percentage of Savings
1	2016-17	3664.27	2956.30	707.97	19.32
2	2017-18	3409.13	2999.60	409.53	12.01
3	2018-19	4023.35	2418.40	1604.95	39.89
4	2019-20	4112.28	2853.55	1258.73	30.61
5	2020-21	4107.11	3384.93	722.18	17.58
6	2021-22	4099.82	3515.22	584.60	14.26
Total		**23415.96**	**18128**	**5287.96**	

(*Source: Information provided by UADD, Raipur*)

The budget allocation for ULBs increased by 12 *per cent*[10] over the period of 2016-17 to 2021-22. However, UADD could not spend the entire budgetary allocation on ULBs, and savings ranged from 12 to 40 *per cent* during this period.

2.15.4 Chhattisgarh Infrastructure Development Fund (CIDF)

Chhattisgarh Municipal Urban Development Fund Rules, 2003 had been framed in respect of transfer of entry tax on the entry of goods in local areas and other receipts to ULBs for mobilizing additional resources for their infrastructure development. Rule 7 provides for opening of two accounts namely Devolution Account and Infrastructure Account. The amount of entry tax which is transferred every year to the ULBs as a compensation to the Octroi as per budget provision shall be transferred to Devolution Account. The remaining amount after the amount of every tax provided in the budget and which has been transferred to the Devolution Account, shall be transferred to the Infrastructure Account. The Infrastructure Account shall also consist of the funds received in accordance with the recommendations of State Finance Commission (SFC) and funds received for specific capital works by the State Government. These funds are utilised for purposes like road repair works, schemes related to drinking water, improvement of Fire Brigade services, any specific programme of the State Government, management of waste and development of basic amenities in the ULBs. The allocation and expenditure of funds under the Chhattisgarh Infrastructure Development Fund (CIDF) during 2016-17 to 2021-22 is given in the following **Table 2.9**:

[10] Percentage increase of Budget allocation during 2021-22 in comparison to 2016-17= (4099.82-3664.27)*100/3664.27 = 11.88 *per cent*

Table 2.9: Details of allocation/expenditure of funds

(₹ in crore)

S. No.	Financial Year	Allocation		Total	Expenditure*		Total
		Devolution Account	Infrastructure Account		Devolution Account	Infrastruc-ture Account	
1	2016-17	336.34	1154.19	1490.53	336.34	1154.19	1490.53
2	2017-18	329.27	1582.85	1912.12	329.27	1582.85	1912.12
3	2018-19	272.13	922.79	1194.92	272.13	922.79	1194.92
4	2019-20	288.81	1282.67	1571.48	288.81	1282.67	1571.48
5	2020-21	293.94	1393.09	1687.03	293.94	1393.09	1687.03
6	2021-22	322.44	1361.87	1684.31	322.44	1361.87	1684.31
Grand Total		**1842.93**	**7697.46**	**9540.39**	**1842.93**	**7697.46**	**9540.39**

(*Source: Information provided by UADD, Raipur*) (**the entire allocation amount released to ULBs booked as expenditure*)

2.15.5 Recommendations of the State Finance Commission (SFC)

Devolution of State Own Tax Revenue (SOTR) to ULBs as recommended by SFCs and modifications accepted by State Government has been presented in **Table 2.10**.

Table 2.10: Devolution of SOTR to ULBs accepted by the State Government as per recommendation of State Finance Commissions

(in per cent)

S. No.	State Finance Commission	Award Period	Recommendation of Devolution by SFC	Devolution accepted by the State Government
1	**First**	2007-12	1.66	1.21
2	**Second**	2012-20	1.85	1.85
3	**Third**	2020-25	2.09	2.09
4	**Fourth**	2025-30	-	-

(Source: Third State Finance Commission Report)

The details of fund flow with regard to recommendation by SFC, devolution accepted, and actual budget allocated and released to ULBs by the State Government during 2017-22 are shown in **Table 2.11.**

Table 2.11: SFC projections vis-à-vis Devolution accepted and Actual budget/expenditure for ULBs by the State Government during 2017-22

(₹ in crore)

S. No.	Year	Percentage recommend-ed by SFC	Devolution accepted by State Government	Net Own Tax Revenue of the State	Budget to be allocated by the State Government	Budget allocated by State Govern-ment	Actual release By State Government
1	**2017-18**	(1.85)	(1.85)	18,577.89	343.69	441.55	383.88
2	**2018-19**	(1.85)	(1.85)	21,120.80	390.73	299.76	139.79
3	**2019-20**	(1.85)	(1.85)	21,630.73	400.17	320.73	374.90
4	**2020-21**	(2.09)	(2.09)	21,580.13	451.02	441.62	365.36
5	**2021-22**	(2.09)	(2.09)	25,743.56	538.04	451.45	299.67

(Source: UADD, Raipur and Finance Accounts of Chhattisgarh state)

The reports of the Second SFC and Third SFC mentioned that only Net Tax Revenues of the State is to be shared with PRIs and ULBs. As per the method mentioned in the SFC report, the Net Tax Revenues of the State has been arrived at by deducting from State Own Tax Revenue (SOTR), the proceed of three[11] taxes which are transferred in full to the local bodies and the expenditure incurred in the collection of the remaining taxes[12]. Further, for calculation of Net SOTR, data of SOTR provided by Panchayat Directorate, Raipur and data of cost of collection and taxes transferred in full to local bodies as provided in Finance Accounts of Chhattisgarh State for the respective years have been taken into consideration.

As can be seen from the foregoing table, the State Government has allocated less budget to ULBs as per the accepted devolution from 2017-18 to 2021-22. Actual fund released to ULB was as per the budget allocation during 2017-22 except in 2020-21 where marginal decline was observed.

2.15.6 Recommendations of the Central Finance Commission

Fourteenth Finance Commission Grants

The Fourteenth Finance Commission had recommended two types of grants, namely, basic grant and performance grant, for Gram Panchayats (GPs) and Municipalities. The purpose of the basic grant is to provide unconditional support to the GPs and Municipalities for delivering the basic functions assigned to them under their respective statutes, such as (i) water supply (ii) sanitation (iii) sewerage (iv) maintenance of community assets, (v) footpaths and (vi) street lighting (vii) burial and cremation grounds etc. In the case of Performance Grant, a detailed procedure for the disbursal of the Performance Grant to ULBs would have to be designed by the State Government concerned, subject to certain eligibility criteria.

The GoI released amount of ₹ 1,403.08 crore during 2015-16 to 2019-20 against sanctioned amount of ₹ 1,587.91 as recommended by Fourteenth Finance Commission. The State Government did not get the Performance Grant of ₹ 80.03 crore during 2018-19 and ₹ 104.80 crore during 2019-20. The details of allotment and expenditure of Fourteenth Finance Commission grant are given in the following **Table 2.12:**

[11] Land Revenue, Tax on Goods and Passengers, Other Taxes on Commodity and Services.

[12] Cost of collection of four taxes i.e., Stamp & Registration, State Excise, Commercial Tax, Tax on Vehicles.

Table 2.12: Details of allocation and expenditure of FFC grant

(₹ in crore)

S. No.	Year	Allocation			Expenditure
		Basic Grant	Performance Grant	Total	
1	2015-16	152.39	0.00	152.39	152.39
2	2016-17	211.01	62.28	273.29	273.29
3	2017-18	243.80	70.47	314.27	314.27
4	2018-19	282.04	0.00	282.04	282.04
5	2019-20	381.09	0.00	381.09	381.09
Total		**1270.33**	**132.75**	**1403.08**	**1403.08**

(*Source: Information provided by UADD, Raipur*)

Fifteenth Finance Commission Grants

The GoI released amount of ₹ 1,244.70 crore as Basic and Performance Grant during the years 2020-21 and 2021-22 as per recommendations of Fifteenth Finance Commission. The department spent the entire amount received during 2020-21 and 2021-22 as Fifteenth Finance Commission Grant by the end of March 2023.

2.15.7 Adoption of Budget and Accounting formats

Government of India in consultation with the CAG, had formulated (December 2004) National Municipal Accounts Manual (NMAM) with double entry system for greater transparency and control over finances. Further, Section 125 B of CGMA provides that State Government shall prescribe and maintain a manual to be called as Chhattisgarh Municipal Accounts Manual (CGMAM) containing details of all financial matters and procedures relating thereto in respect of Municipal Corporation.

The State Urban Development Authority informed (February 2023) that currently integration of Accrual based Double Entry Accounting System Module in e-governance software is under process and after successful integration real time data entry shall be started. Accrual based double entry accounting system is under progress in all ULBs parallel to cash basis accounting system.

2.15.8 Position of outstanding loans

State Government gives loans to ULBs for various development works. As per information provided by UADD, ₹ 164.86 crore loans were outstanding against various ULBs as on 31 March 2022. The repayment of principal of ₹ 2.94 crore and interest of ₹ 0.55 crore was made during the year 2021-22. However, no loan was provided to the ULBs in the year 2021-22. The ULBs wise details of outstanding loans, as on 31 March 2022 is shown in the following **Table 2.13**:

Table 2.13: Details of outstanding loans

(₹ in crore)

S. No	Name of ULBs	Balance as on 01 April 2021 (Principal+ Interest)	Fresh loan with interest during 2021-22	Repayment during 2021-22		Outstanding principal as on 31 March 2022	Outstanding Interest as on 31 March 2022	Total Outstanding as on 31 March 2022
				Principal	Interest			
1	M.C. Bilaspur	8.85	0	2.50	0.53	5.41	0.40	5.81
2	M.C. Bilaspur	56.08	0	0	0	40.52	15.56	56.08
3	M.C. Bilaspur	39.55	0	0	0	29.00	10.55	39.55
4	M.C. Bilaspur	61.28	0	0	0	43.50	17.78	61.28
5	M.C. Kawardha	0.47	0	0.44	0.02	0	0	0
6	N.P Bagicha	2.14	0	0	0	1.70	0.44	2.14
Total		**168.37**		**2.94**	**0.55**	**120.13**	**44.73**	**164.86**

(*Source: Information provided by UADD*)

The accumulation of interest on the loans may have an adverse effect on the finances of the ULBs.

Revised Chapter-II was issued to the State Government in November 2024 and response of the Government is awaited.

Chapter III
Performance Audit on Solid Waste Management in Urban Local Bodies

CHAPTER III

SOLID WASTE MANAGEMENT IN URBAN LOCAL BODIES

Summary

In compliance with the provisions of Solid Waste Management (SWM) Rules 2016, the State Government approved (June 2018) the Chhattisgarh State Solid Waste Management policy for management of solid waste. As per the State Policy, the Solid Liquid Resource Management (SLRM) approach operational in Ambikapur was adopted as "Mission Clean City (MCC)" for SWM in 167 out of total 169 Urban Local Bodies (ULBs) and in large Municipal Corporations such as Raipur and Bilaspur, Integrated Solid Waste Management System has been adopted by the State Government.

During Audit it was observed that ULB specific Detail Project Report (DPR) for SWM was not prepared. Hence, financial and infrastructural capacity assessment was not done considering the actual quantity of waste generated in each ULB. The financial management for sustainable SWM service not being ensured as the operating revenue was less (57 *per cent*) in comparison to operating expenses of SWM during last five years in the ULBs.

Further, unplanned/inadequate construction of material recovery facility *such as* SLRM centers and compost sheds and sharing of facility with *Godhan Nyay Yojana* (GNY) without additional infrastructure, adversely affected the collection, segregation, and processing of waste in ULBs. This has resulted in unsegregated waste being dumped in open areas. Audit noticed 12 unauthorised dumping sites in nine ULBs besides six legacy dump sites awaiting remediation.

Inappropriate infrastructure development resulted in idle or unfruitful expenditure of ₹ 369.98 lakh. The Information, Education and Communication (IEC) activity in the State was mainly concentrated on promoting *Swachh Surveykshan* instead of intended purpose of bringing sustained behavioral change among the residents.

The monitoring and evaluation mechanism for SWM was not effective. Though State Level Advisory Board (SLAB) has been formed, but implementation of SLAB recommendations was not ensured. Further, the SWM activities were not reviewed regularly by Chhattisgarh Environment Conservation Board (CECB). Consequently, the Annual Report of CECB to Central Pollution Control Board does not feature deficiencies of SWM in the State.

3.1 Introduction

The urban population in India is increasing rapidly. According to census 2011, Indian urban population was 377 million (31 *per cent* of total population) and is expected to be 600 million by 2031. As the urban population is increasing, consumption trends are also changing with improvement in lifestyle. This has increased quantum of waste production drastically in Indian cities. The waste generation in India increased from 1,19,141 Tonnes Per Day (TPD) in 2016-17 to 1,60,039 TPD (34 *per cent*) in 2020-21. As per data available with the Government, the waste generation in Chhattisgarh increased from 1,650 TPD in 2016-17 to 1,820 TPD (10 *per cent*) in 2021-22 in urban areas. Hence, there is an urgent need to manage the waste in urban areas properly as inadequate management of solid waste will not only cause environmental pollution but also adversely impact human health. Therefore, scientific management of the Municipal Solid Waste (MSW) to protect human and animal life and the environment, has emerged as a major requirement. In order to address this evolving need, Solid Waste Management Rules 2016 (SWM Rules 2016) has been framed (April 2016) by the Government of India (GoI) in suppression of Municipal Solid Waste Rules 2000, under the Environment (Protection) Act, 1986.

3.1.1 Regulatory framework governing management of Solid Waste

The *Swachh Bharat Mission* (SBM), launched by the GoI in October 2014 aims to ensure 100 *per cent* scientific disposal of MSW in all the 4,041 ULBs in the country. As per scheme guidelines, all ULBs need to collect, transport, and scientifically manage solid waste.

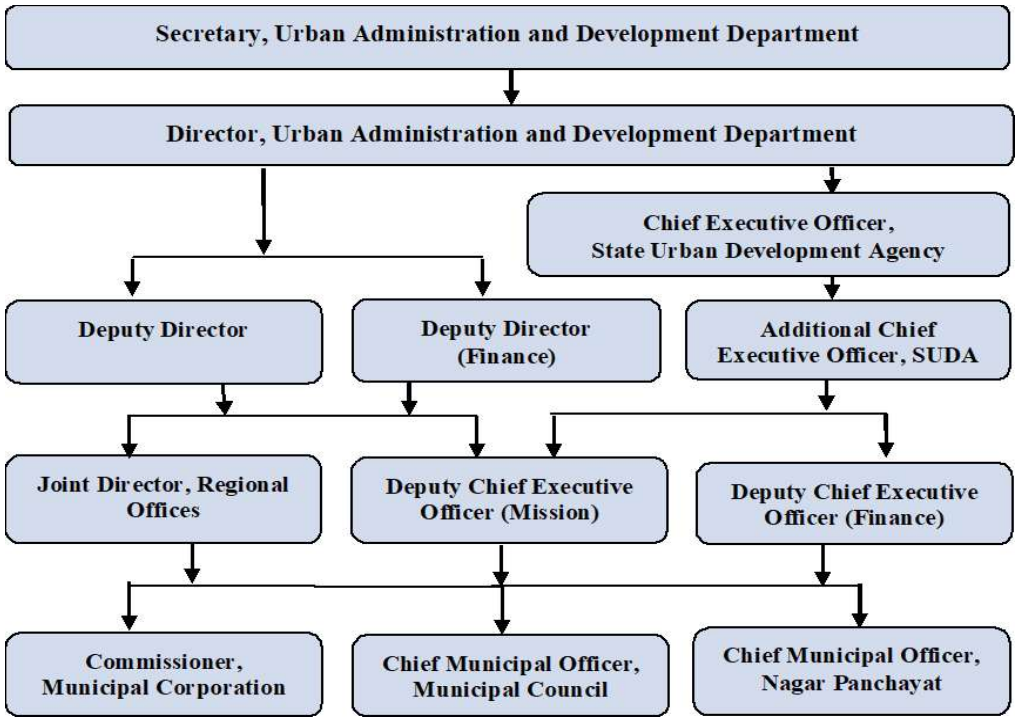
The SWM Rules 2016, framed by GoI under the Environment (Protection) Act, 1986, provides a legal framework for management of solid waste at the State level, Urban Local Bodies (ULBs) level and citizen level. The SWM Rules provides that States/ Municipal administration or Local Bodies shall prepare a "State policy" and "solid waste management" strategy for the State in consultation with stakeholders including representative of waste pickers, self-help groups and similar groups working in the field of waste management, in consistent with these Rules. As per the SWM Rules 2016, "solid waste" includes solid or semi-solid domestic waste, sanitary waste, commercial waste, institutional waste, catering and market waste and other non-residential wastes, street sweepings, silt collected from the surface drains, horticulture waste, agriculture and dairy waste, treated bio-medical waste excluding industrial waste, bio-medical waste, e-waste, battery wastes and radio-active wastes generated in the area under the local authorities.

The 74th Constitutional Amendment Act empowered the ULBs to perform and implement schemes in relation to 18 subjects specified in the 12th Schedule (under Article 243 of the Constitution of India), which *inter alia* includes SWM. In addition, the 14th and 15th Finance Commission identified SWM as one of the basic civic services besides water supply, sewerage, and storm water drainage.

3.1.2 Organisational set up

The Secretary, Urban Administration & Development Department (UADD) is responsible for implementation of the SWM Rules 2016 by all local authorities in the State. The State Urban Development Agency (SUDA) constituted (June 2001) under UADD is responsible for implementation, technical assistance and monitoring of various Centrally Sponsored Schemes (CSS) including *Swachh Bharat Mission* (SBM) in the urban areas of the State. The State Pollution Control Board (SPCB) (known as Chhattisgarh Environment Conservation Board (CECB) through its seven Regional Offices[1] is responsible for monitoring the compliance of the standards prescribed under SWM Rules 2016, in the State.

Organisational Chart of UADD



In Chhattisgarh, all 169 ULBs have been categorised into three tiers based on population[2], as shown in **Table 3.1.**

Table 3.1: Category-wise ULBs in Chhattisgarh State

Type of ULB	Number of ULBs
Nagar Palik Nigam (NPN)	14
Nagar Palika Parishad (NPP)	43
Nagar Panchayat (NP)	112
Total	**169**

(Source: Administrative report 2021-22 of UADD)

[1] Ambikapur, Korba, Bilaspur, Raigarh, Durg-Bhiai, Jagdalpur, Raipur,

[2] Population of 1,00,000 or more is *Nagar Palik Nigam*, population of 20,000 or more but less than 1,00,000 is *Nagar Palika Parishad* and population of 5,000 or more but less than 20,000 is *Nagar Panchayat*.

3.1.3 Audit Objectives

The Performance Audit on Solid Waste Management was conducted with the objectives:

- To assess whether "strategy and planning" and financial management of solid waste management in ULBs is commensurate with the waste generated and concurrent with the prevailing legal framework.
- To assess whether municipal tasks associated with solid waste management including collection, segregation, storage, transportation, disposal, and social inclusion of informal waste workers were effective, efficient and economical.
- To assess whether planning, construction, commissioning, operation and maintenance of solid waste management projects in ULBs was effective, efficient and financially sustainable.
- To assess whether monitoring and evaluation of solid waste management system including adequacy of awareness creation, citizen engagement for effecting behavioural change, complaint redressal mechanism for citizens, assessment of environmental impacts and implementation of the internal control and monitoring mechanism was adequate and effective.

3.1.4 Audit Criteria

The criteria for evaluating the performance of the State in solid waste management were derived mainly from:

- Solid Waste Management Rules 2016.
- Manual on Municipal Solid Waste Management (MSWM), 2016 issued by Government of India (GoI) in April 2016.
- Construction and Demolition Waste Management Rules, 2016.
- Performance parameters set out in Service Level Benchmarking (SLB) guidelines.
- The Environment (Protection) Act and Rules 1986.
- Water (Prevention and Control of Pollution) Act, 1974.
- Instructions, guidelines, policies issued by Central Pollution Control Board, State Pollution Control Board, Government of India / State Government on solid waste management from time to time.
- Guideline of Mission Clean City (MCC) issued (September 2016) by Chhattisgarh Government along with Standard Operating Procedure (SOP).

3.1.5 Audit Scope

The Performance Audit covered management of Municipal Solid Waste in ULBs during 2017-18 to 2021-22 with broad focus on implementation of Integrated Solid Waste Management Facility (ISWMF) in Raipur and Mission Clean City (MCC) in other test checked ULBs, and its consistency with SWM Rules 2016, and provisions of *Swachh Bharat Mission* (SBM). Field audit involved collection of data and information available on website (www.pas.org) maintained by Centre for Environment Planning & Technology (CEPT), Ahmedabad and examination of records in the Directorate, UADD,

SUDA, ULBs and CECB. Out of 169 Urban Local Bodies of Chhattisgarh, 16 ULBs were selected for the Performance Audit.The details of different categories of ULBs selected for the Performance Audit is given in **Table 3.2** below:

Table 3.2: Number of ULBs selected for test-check

S. No.	Category of ULBs	Total number of ULBs in the State	Number/ percentage of ULBs selected for test-check
1	Nagar Palik Nigam	14	5 (38 *per cent*)
2	Nagar Palika Parishad	43	6 (14 *per cent*)
3	Nagar Panchayat	112	5 (5 *per cent*)
	Total	**169**	**16**

The 16 ULBs[3] from all the three tiers were selected by applying simple random sampling (Revenue Division wise) using IDEA application software for detailed audit. Samples were drawn from each tier of ULBs in a manner to ensure equal representation of each Revenue Division (five).

3.1.6 Audit Methodology

An entry conference was held on 08 August 2022 with the Secretary, UADD in which the audit methodology, scope, objectives and criteria were explained. The audit methodology involved record analysis, responses to audit queries, joint physical verifications (JPV) with municipal staff and collection of photographic evidence. An Exit Conference was held (7 August 2023) to discuss the audit findings and the views expressed by the Government have been suitably incorporated in the draft. Revised Report was issued to the State Government in November 2024 for which response not received.

3.1.7 Implementation of Solid Waste Management in Chhattisgarh

Rule 11(a) of the SWM Rules, 2016 requires that in every State, the Department of UADD shall prepare "State Policy" and "Solid Waste Management Strategy" for the State.

In compliance to the provisions of SWM Rules 2016, the State Government prepared and approved (June 2018) the State SWM policy on Solid Waste Management. As per the State Policy, SWM in the State shall be based on the Solid Liquid Resource Management (SLRM) approach, a low-cost model of segregation and recycling of waste, operational in Ambikapur (Ambikapur Model[4]). This low-cost model, in view of its cost effectiveness for the quantum of waste in the ULBs with less than one lakh population, was launched (September 2016) as "Mission Clean City (MCC)" in the State. The MCC was initially proposed to be implemented in 158 ULBs

[3] *Nagar Palik Nigam*- Raipur, Korba, Ambikapur, Jagdalpur & Bhilai-Charauda. *Nagar Palika Parishad*- Kanker, Bhatapara, Kumhari, Janjgir-Naila, Katghora & Jashpur. *Nagar Panchayat*- Pharasgaon, Rajim, Nawagarh, Pali & Pathalgaon.

[4] Ambikapur model provides that after primary segregation at source (waste generator) collected solid waste will be transported to Solid Liquid Resource Management (SLRM) Centre.

for SWM by the Chhattisgarh Government and, for large Municipal Corporations such as Raipur, Bilaspur and Bhilai, separate strategy was to be prepared. Finally, MCC was adopted for 167 out of 169 ULBs and Integrated Solid Waste Management Facility (ISWMF) based solution was adopted in *Nagar Palik Nigam* , Raipur and Bilaspur in view of large quantity of waste generation and non-availability of sufficient sanitation workers.

Under MCC model, municipal waste segregated at source was collected on door-to-door basis by women SHGs/contractor on tricycle, e-rickshaws, mini tippers and brought to the SLRM centers for secondary segregation. MCC advocates maximum utilisation of waste by composting of 'wet fraction' and recycling the 'dry fraction' thereby eliminating the need of landfills for disposing of rejects. The process of waste management under MCC in the State is depicted below:



3.1.8 Integrated Solid Waste Management Facility (ISWMF) at NPN, Raipur

Out of the two *Nagar Palik Nigam (*NPN*)* where the State Government adopted ISWMF for solid waste management, Audit selected one *i.e.*, NPN, Raipur for detailed examination. *Nagar Palik Nigam*, Raipur entered (February 2018) into an agreement with M/s Delhi MSW Solution Ltd.[5] for establishing the ISWMF for a period of 15 years (Concession period). The project was planned and executed under Design, Finance, Build, Operate and Transfer (DFBOT) model. The scope of work consisted of a. Collection and Transportation Operations, b. Waste Processing and Associated Tasks c. Information, Education and Communication (IEC) and d. Public Grievance Handling System.

Under ISWMF, the segregated solid waste was to be collected from doorsteps of households, hotels, commercial establishments, offices, markets, and street hawkers under jurisdiction of NPN, Raipur and brought by mini tippers to the

[5] Directorate, UADD on behalf of NPN, Raipur invited Request for Proposal (RFP) vide system tender no.20793 dated 14.8.2017. The work order was issued to successful bidder M/s Delhi MSW Solution Ltd. on 17.11.2017.

ten transfer stations established at respective areas. After secondary segregation of recyclable plastic, metal and domestic hazardous waste at these transfer stations, the waste was to be transported to ISWMF established in *Sakri* at the outskirts of Raipur city.

The facility comprises of tipping floor[6], composting shed, trommel machine[7], sanitary land fill, leachate[8] pond and testing laboratory. The bio-degradable waste was to be processed through windrow composting [9], the recyclable part of the waste was required to be sold to the Recycler and Refuse Derived Fuel (RDF) to cement factory. The inert[10] derived from the process was to be disposed in the scientific land fill. The process of SWM under ISWMF has been depicted as under.



3.2 Financial Management

3.2.1 Budget provisions and allocation of funds

Rule 15 (x) of SWM Rules 2016 provides that local bodies shall make adequate provision of funds for capital investments as well as operation and maintenance of Solid Waste Management services in the annual budget. The Rule *ibid* further provides that funds for discretionary functions of the local body are allocated only after meeting the requirement of necessary funds for SWM and other obligatory functions of the local body.

Audit observed that Central fund received under *Swachh Bharat Mission* (SBM), 14th and 15th Central Financial Commission (CFC) were released

6 Tipping floor is an enclosed floor made of an impervious surface on to which solid waste is deposited from a collection container or vehicle.

7 A trommel machine is a mechanical screening machine used to separate materials, mainly in the mineral and solid waste processing industries.

8 Leachate is defined as contaminated liquid that is generated from water percolating through a solid waste disposal site, accumulating contaminants, and moving into surface areas.

9 Windrow composting involves forming organic waste into rows of long piles called "windrows" and aerating them periodically by either manually or mechanically turning the piles.

10 Inert means wastes which are neither bio-degradable nor recyclable or combustible, street sweeping dust, silt removed from the surface drains or wastes which are chemically and biologically non-reactive.

to the ULBs as per prescribed norms. Total fund released under various central grants to ULBs during the last five years is as under:

Table 3.3: Total Central fund received under SBM, 14th & 15th CFC

(₹in lakh)

Central Grant	2017-18	2018-19	2019-20	2020-21	2021-22
SBM Central share	8813.02	9911.75	6192.96	2192.79	3506.55
SBM State share					
14th CFC	24380.00	22747.50	50612.50	00	00
15th CFC	00	00	00	35000.00	53350.00

(*Source: Information received from SUDA)*

The SUDA issued financial sanction from time to time for construction of infrastructural capacity such as SLRM centers, Compost shed, Compost machine, *Fatka* machine, Bailing machine, and honorarium to SHG members against the fund released to ULBs, as per requirement of ULBs.

Details of fund released by UADD to ULBs for SWM activities, is as under:

Table 3.4: Funds released to ULBs for SWM

(₹ in lakh)

Source of fund	2017-18	2018-19	2019-20	2020-21	2021-22
SBM Central share	3081.70	4570.75	2013.67	489.51	1792.65
SBM State share	1343.68	1229.16	675.92	23.32	705.37
14th CFC	1106.67	1955.50	2136.24	7615.03	2129.83
15th CFC	0.00	0.00	0.00	8750.00	14255.00
Adhosanranchana Mad	89.92	0.00	30.00	0.00	0.00
Octroi Compensation *(Chungi Kshatipurti)*	1621.65	1859.52	3480.78	6200.64	6519.96
Total	**7243.61**	**9614.93**	**8336.61**	**23078.50**	**25402.81**

(Source: Information provided by SUDA; Funds of SBM were released to ULBs through SUDA while remaining funds are released by UADD)

The SWM is one of the components of the total fund released to ULBs under SBM, 14th and 15th CFC. As ULBs had not made specific budget provision for SWM, neither SUDA nor selected ULBs could provide expenditure figure under SWM against the sanctioned funds.

Besides, the above funds, the State Government has made specific budget provision of ₹ 3369.20 lakh for SWM under the scheme head -7948 in Grant no. 81-Financial assistance to ULBs during the year 2019-20 to 2021-22. Out of budget provision of ₹ 3369.20 lakh, ₹2369.20 lakh was released by State Government to UADD. Although the funds were received by UADD, the same was not released to ULBs but transferred to a separate account to avoid the lapse of fund.

On this being pointed out, the Government while accepting the observation stated (August 2023) that either the fund available with UADD will be utilised for SWM or refunded with interest.

3.2.1.1 Non-provision of adequate funds for SWM

The *Nagar Palik Nigam (*NPN*)*, Raipur entered (February 2018) into a "Concession Agreement"[11] with M/s. Delhi MSW Solution Limited, Hyderabad for SWM on DFBOT basis for 15 years.

As per Clause 7.1.(c) of the agreement, the Contractor shall submit a consolidated statement of the total tonnage of tipping and processing weighment of solid waste during previous month, by the 7th of current month along with the monthly invoice to the ULB for payment.

Scrutiny of records revealed that under the concession agreement, Contractor claimed payment of 160.48 crore for the period May 2018 to October 2022, against which NPN, Raipur made payment of ₹ 89.85 crore only and balance payment of ₹ 70.63 crore **(*Appendix 3.1*)** was outstanding as of October 2022.

It is pertinent to mention that as per the contract condition (Para 7.3 a), NPN, Raipur would be liable for payment of simple interest at the rate of 12 *per cent* for any delay in payment to contractor. Thus, NPN, Raipur incurred a liability of ₹ 54.56 lakh (up to June 2021) on account of interest, due to delay in payment to the contractor.

Audit observed that despite having a contractual obligation for payment, NPN, Raipur had not made any provision for funds in the regular budget. As a result, regular monthly payment to the agency could not be ensured.

On this being pointed out, the Government replied (August 2023) that all the dues to M/s Delhi MSW Solution Ltd. have since been paid without any penal interest under mutual understanding. However, documents in support of the reply were not furnished to audit.

3.2.2 Financial sustainability of SWM in ULBs

As per Clause 1.4.5.6.1 & 2 of Municipal Solid Waste Management Manual (MSWM) 2016, SWM services are sustainable only if they are viable on a stand-alone basis. Therefore, the assessment of financial viability is an important part of planning in MSWM system. Further, the planning for an advanced MSWM system should be based on accurate financial calculations, taking into consideration all relevant costs including hidden costs and revenues. This important task within the planning process is to ensure financial viability of the MSWM system and its sustainability in the long run.

The cost associated with solid waste management for ULBs mainly includes capital cost and operating cost. The operating cost of SWM in ULBs primarily includes operations and maintenance cost, refurbishment cost and daily expenses of managing MSW. Since MCC guidelines provides that sale proceeds of compost and recyclable waste will go to the SHGs of concerned ULB, hence operating revenue of ULBs consists of user charges only.

[11] In terms of this agreement, Government (here RMC) defines and grants specific rights to an entity to build and operate a facility (concessionaire to undertake door to door waste collection, transportation operation, Waste processing and Landfill operation) for a specific period.

As per the Service Level Benchmark (SLB) for ULBs published (March 2021) by the State Government, the cost recovery in SWM services ranged from 16 *per cent* to 67 *per cent* against the target of 100 *per cent* in respect of 15 selected ULBs and for Nagar Palika Parishad, Nawagarh the cost recovery was 146 *per cent*.

Scrutiny of operating expenses and operating revenue data received from seven ULBs (***Appendix 3.2***) revealed that revenue receipts were only one to 57 *per cent* of the operating expenses during 2017-2022. In remaining nine[12] test checked ULBs, data of operating expenses and operating revenue was not provided, hence Audit could not ascertain the financial sustainability of the SWM in these ULBs. Further, there was mismatch in the data provided by ULBs to Audit and published in SLB notification.

Further, UADD, Chhattisgarh Government (GoCG) directed (August 2017) that 46 *per cent* of the honorarium[13] amount will be provided from SBM as Central and State share for initial six months and the remaining share would be met from the user charges. Audit however observed that even after six months, SUDA continued to sanction funds for Central, State and ULB share from CFC grants, *Adhosanrachana* and *Chungi kshatipurti mad* (Octroi duty). During the period April 2018 to March 2022, SUDA sanctioned ₹ 268.58 crore to ULBs for payment of honorarium, details are given in ***Appendix 3.3.*** Thus, revenue receipts collected in the form of user charges were not enough to cover the operating expenses related to SWM in ULBs, raising question marks on sustainability in long run.

On this being pointed out, the Government while accepting the observation stated (August 2023) that user charge collection in ULBs was not adequate to make it self-sustainable, hence financial support is provided by the Government. It was also stated that MCC is in a transition phase and needs time to scale up.

3.2.3 Deficiencies in mechanism for demand and collection of user charges

The State Government issued notification (July 2017 and December 2017) stipulating category wise rates of user charges to be collected by the SHGs on behalf of ULBs for financial sustainability of SWM in Municipalities and Municipal Corporations. The criteria adopted for determination of user charges were, area for households/business establishments/ government and private offices/ vegetable and fruit vendors, sitting capacity for restaurants, number of rooms for hotels and lodges, standard of schools/ educational institutions, bed capacity of government/private hospitals/ nursing homes, fixed rate for clinics/pathology/ multiplex/fun parks/beauty parlors/hostels etc., subject to enhancement after every three years from the date of notification.

Similarly, MCC provides that members of self- help group (*Safai Mitra*) will collect user charges from the waste generators during door-to-door waste

[12] *Nagar Palik Nigam* Korba, *Nagar Panchayat*- Pathalgaon, Rajim, Pali, Pharsgaon *Nagar Palika Parishad* -Janjgir-Naila, Bhatapara, Kathgora, Jashpur

[13] Honorarium at the rate of ₹ 5000/- per member/per month (at the rate of ₹6000/- with effect from 27 July 2019) to the members of SHGs, engaged in SWM under MCC.

collection and deposit it with their respective ULBs. The demand register for user charge will be prepared by the ULBs and necessary entry of collection will be made from the counter receipts submitted by the SHGs.

During audit, total 12 out of 16 selected ULBs could not provide year-wise demand figures of user charges for the last five years. The remaining four ULBs provided inconsistent demand figure which did not include outstanding amounts of previous years. Further, the demand register was not provided to Audit in any of the 16 selected ULBs. This indicates that the assessment of user charges and preparation of demand register was not ensured in these 16 selected ULBs.

Audit also observed that members of the SHGs were collecting user charges in 13 of the 16 selected ULBs. In the remaining three[14] ULBs, user charges were being collected along with the Property Tax. As a result, user charges from various categories of waste generators[15] which did not come under the purview/exempted from the payment of property tax remained un-collected. During the period 2017-22, total user charge of ₹ 37.43 crore (**Table 3.5**) was collected in the 16 selected ULBs, of which ₹ 9.79 crore was collected by the SHG members in 13 test checked ULBs and ₹ 27.63 crore was collected by three ULBs alongwith property tax**.** Details are given in ***Appendix 3.4***.

Table 3.5: User charges collection in test checked ULBs.

(₹ in lakh)

Year	2017-18	2018-19	2019-20	2020-21	2021-22
User charges collected with Property Tax	69.28	170.62	227.45	253.16	2042.90
User charges collected by SHGs	128.73	189.76	216.15	216.07	228.75

(Source: Data furnished by selected ULBs)

Although the collection of user charges had increased over the period, the efficiency in collection of user charges could not be ascertained in audit due to absence of a proper mechanism for assessment of demand, collection of user charge and maintenance of related records in these ULBs.

However, as per the data for SLB published by the State Government, the efficiency in collection of SWM charges ranged between 23 and 77 *per cent* against the target of 100 *per cent*.

In the exit conference (August 2023), the State Government stated that necessary instructions as well as clarifications will be issued to ULBs for proper accounting and collection of user charges from all the categories of waste generators.

[14] *NPN,* Raipur, Korba & Jagdalpur

[15] Government- schools/colleges, offices, Government residential premises, Government hospitals, Religious institutions, PSUs, street vendors etc.

3.3 Strategy and Planning of solid waste management in ULBs

3.3.1 Representation of stakeholders in Advisory Board

Rules 11 (a) of Solid Waste Management Rules, 2016 stipulates that the concerned Department will prepare a state policy and SWM strategy for the State in consultation with stakeholders including representative of waste pickers, SHGs and similar groups working in the field of waste management consistent with these Rules, in a period not later than one year from the date of notification (April 2016) of these Rules.

The Chhattisgarh Government, UADD in compliance of the said provision, under the State policy, launched (September 2016) Ambikapur model of SWM by the name "Mission Clean City" (MCC). Standard Operating Procedure (SOP) of MCC was published (January 2017) by the Government and all the ULBs were directed to implement the mission with effect from 1 March 2017.

Audit observed that representation of various stakeholders such as Ministry of Environment, Forest and Climate Change of India, Ministry of Urban Development, Ministry of Rural Development, three representatives from ULBs, two representatives from Urban Community and one representative each from SHGs, Waste Pickers, Industrial representatives, Recycle Industry and two domain experts *etc.,* was not ensured during the meeting of State Level Advisory Board (SLAB) as was required in SWM Rules. This indicates that preparation of State Policy and SWM strategy was decided without having any consultation with the required stakeholders.

On this being pointed out, Government replied (August 2023) that throughout the planning and implementation stages, consultation with various stakeholders was ensured. Workshops and Seminars were also organised with the stakeholders.

The reply is not acceptable as representation of all stakeholders such as Ministry of Environment, Forest and Climate Change of India, Ministry of Urban Development, SHGs, Waste Pickers, Industrial representatives, Recycle Industry *etc.,* was not ensured as required under the SWM Rules 2016.

3.3.2 Generation and Assessment of Waste

Clause 1.4.3.3 of MSWM Manual, 2016 stipulates that as an essential requirement, each ULB should assess the quantity and composition of waste generated, to plan and design MSWM systems effectively. The quantity and composition of MSW generated in the ULB determine collection, processing, and disposal options that could be adopted. They are dependent on the population, demographic details, principal activities in the city or town, income level, and lifestyle of the community *etc*.

3.3.2.1 Survey and assessment of waste at the ULB level

The MCC guidelines provide that survey of all household/ commercial shops/ bulk waste generator will be conducted through SHGs, and information will be compiled at the ULB level. Based on available records, ULBs will prepare the DPRs.

Although all the test checked ULBs stated that survey was conducted in 2017, however, the survey report was not provided by the test checked ULBs except NPN, Ambikapur. Hence, in the absence of survey report, Audit could not ascertain whether assessment and quantification of waste generation was done by the ULBs.

On this being pointed out, Government replied (August 2023) that survey was conducted, and data is available in MIS.

Reply is not acceptable as MIS data was not shared with Audit despite repeated request. Further, assessment and quantification of waste was not done based on ward wise survey in each ULB after collecting current data of all households, commercial shops, and major solid waste generating establishments *etc*. Instead, assessment was done based on average per capita waste generation for population as per census 2011 following the CPHEEO formula.

3.3.2.2 Future projection of quantity of waste generation and analysis for capacity development

Clause 1.4.5.1 of MSWM Manual 2016 provides for estimating future waste generation quantities and composition which is critical for developing MSWM plan. Planning horizons for MSW processing, treatment, or disposal projects typically extend to 20–30 years depending on the nature of the facility. Forecasting future MSW generation is dependent on various factors, such as:

- future population forecasts,
- anticipated lifestyle changes; and
- change in socio-economic profile of the ULB.

Audit observed that neither MCC guidelines nor SOP of MCC provided any procedure or design for future projection of waste in ULBs or in the State.

Clause 1.4.3.3 of MSWM Manual 2016 states that the per capita waste generation is increasing by about 1.3 *per cent* per year and with an urban population growth rate of 3.0–3.5 *per cent* per year, the annual increase in municipal waste may be considered at 5 *per cent* per year.

During scrutiny of annual reports[16] of 16 test checked ULBs for the year 2021, Audit observed that 12 ULBs had reported population as per census 2011 instead of current population ***(Appendix 3.5)*** without population assessment for base year (2017-18) as well as successive years. In the remaining four ULBs, population growth ranging between one and 1.8 *per cent* only has been reported.

This indicates that population growth and consequent increase in waste generation in the 12 ULBs had not been assessed to forecast future MSW generation and development capacity accordingly.

On this being pointed out, the Government replied (August 2023) that MCC follows a comprehensive approach of short and long-term planning based on

[16] SWM Rules 2016 under Rules 15 (za) provides for submission of annual report by the ULBs in proforma iv.

CPHEEO norms. However, SBM 2.0 action plan ensuring future waste generation and capacity development was under preparation.

The reply is not acceptable. SWM rules require specific design periods for future projection of waste but, MCC has not defined any design periods for the State or ULBs. Further, ULBs are still reporting population of 2011 census in their Annual Report instead of current population. This exhibits that stipulated population growth and proportionate waste generation assessment during the period of audit had not been done.

3.3.3 Determination of composition of waste and waste specific disposal plan

As stipulated in Clause 1.4.3.3 of MSWM Manual, 2016, assessing the composition of waste is essential to plan and determine the options for collection, processing and disposal of each category of waste generated.

Audit observed that MCC had narrowed down the composition into two categories *i.e.*, organic and inorganic waste. As a result, MCC failed to provide disposal plan for different types of inorganic waste which are either non-recyclable or have no material value, *viz*,

1. Metal coated plastic wrapper of different food items (non-recyclable).
2. Single use plastic having no material value.
3. Bio-medical waste (BMW)
4. Wastes from meat market
5. Domestic Hazardous Wastes (DHW)
6. Silt and mix waste from drain cleaning
7. Inert waste from road sweeping

Various disposal facilities required for above wastes such as energy plant, incineration plant, landfill facility *etc.,* were not planned/established in any of the 15 test checked ULBs. Hence, scientific disposal of 'above category solid waste' was not ensured by the ULBs.

In test checked ULBs, Audit observed that due to lack of specific action plan, such types of wastes were not being segregated and mixed wastes were being dumped at dump sites[17] (as depicted in photographs given in *Para 3.4.2.2(a)* and *Para 3.4.2.2(b)*). Waste from meat market was not collected under the system and unsegregated waste of categories at Sl. No. six to seven mentioned above were being used to fill low lying areas in the ULBs[18] or being dumped at the dump sites.

In the exit conference, the Government stated (August 2023) that SWM was in transition phase and the gap filling is being done under SBM-2.0 action plan.

[17] NPN, Jagdalpur, Korba, Ambikapur and NPP, Pathalgaon, Bhatapara, Rajim, Jashpur, Janjgir & Naila.

[18] NPN, Korba, Jagdalpur, NPP, Katghora, Nawagarh, Janjgir Naila, Pathalgaon, Bhatapara, Rajim,,Jashpur, NP, Pali.

3.3.4 Preparation of Plan/Detailed Project Reports for Solid Waste Management

Clause 1 of MSWM Manual, 2016 stipulates that Municipal Solid Waste Management (MSWM) is an essential service and a mandatory function of municipal authorities across the country. It is still being managed in an unplanned manner, giving rise to environmental degradation, and causing serious health problems especially for women and children. This clearly underlines the need for preparing a strategic and detailed MSWM plan by the ULBs. Every ULB should undertake the preparation of a MSWM plan, addressing short term and long-term actions.

As per Para-3 of MCC guidelines, Detailed Project Report (DPR) of the SWM plan was to be prepared in two phases. In Phase I, the model format was to be prepared by the Nodal Agency (SUDA). The DPR for ULBs were to be prepared by consultant appointed by the Directorate (Technical Cell) by incorporating basic details like route plan, drawing & design for SLRM centers, determine the number of dustbin, Rickshaw/other vehicles, equipment, manpower, duty chart, assessment of income-expenditure and convergence with other Central/State schemes in the model DPR.

During audit, it was observed that ULB specific DPR-I or any specific plan (short term/long term) was not prepared by SUDA, or test checked ULBs for implementation of MCC. Instead, ULBs were directed to follow the SOP and other instructions issued by the Directorate from time to time. The SOP standardised the number of SLRM centers, compost sheds, vehicles, manpower, model drawing & design for SLRM centers for all the three tier ULBs irrespective of their topographic and demographic differences. Thus, ULB specific assessment of capacity development for SWM based on the profile of each ULB was not done. As a result, ULBs were working with inadequate infrastructure capacity, which has been discussed separately in ***Para 3.5.1***.

The guidelines further stipulate that Phase-II of DPR will be prepared after identifying gaps in capacity development such as SLRM centers, compost sheds, manpower, machineries/equipment *etc.,* on review of implementation status in the ULBs.

Audit however, observed that gap detection analysis for capacity requirement was not done even after lapse of more than five years. Despite the increase in population and waste generation, most of the ULBs' were operating with same or less capacity for management of solid waste as was sanctioned initially (2017). Details are given in ***Appendix 3.6***.

In the exit conference, Government stated (August 2023) that MCC was implemented for a short-term period of five years without ULB specific DPR. Now, the same is being prepared under SBM-2.0 action plan.

3.3.5 Action Plan to Reduce, Reuse and Recycle (3 R) for waste reduction

Municipal Solid Waste Manual (MSWM) 2016 (Clause 2.1) prescribes a stepwise approach in the order of environmental priority for different waste management options with 'prevention' being the most preferred option and

'disposal' the least favored. It is closely linked to the 3R (Reduce, Reuse, and Recycle) approach, which helps to reduce the quantity of waste, the cost associated with handling and its environmental impacts. Further, an efficient waste management program, regardless of the strategy, requires significant cooperation from waste generators and active community participation. Information, Education, and Communication (IEC) is a multilevel tool for promoting and sustaining risk-reducing behavior change in individuals and communities.

As per the information provided by the test checked ULBs, per capita waste generated annually increased progressively in nine ULBs while it remained constant in two ULBs over the period 2017-22. Four ULBs (NPN Raipur, NPP Bhatapara, Kanker, NP Pathalgaon) did not provide required data whereas only one ULB (NPP, Kumhari) reported decrease in per capita waste generation. The details of per capita waste generated annually in 12 out of 16 selected ULBs during the period 2017-22 is given in **Table 3.6** below:

Table 3.6: Per capita waste generation in 12 selected ULBs during 2017-22

(Gram per day)

Name of the ULB	2017-18	2018-19	2019-20	2020-21	2021-22
NP Pali	56	62	62	71	105
NPP, Janjgir-Naila	180	190	200	210	225
NPP, Kumhari	210	198	198	195	185
NPP, Katghora	180	190	185	200	230
NP, Rajim	0*	60	60	60	60
NPN, Korba	250	250	250	250	250
NP, Nawagarh	0.11	0.16	1.23	1.65	1.72
NP, Pharasgaon	200	200	200	200	250
NPN, Ambikapur	280	300	310	320	320
NPP, Jashpurnagar	0*	243	247	251	256
NPN, Jagdalpur	200	200	220	220	230
NPN, Bhilai-Charoda	116.02	127.76	137.58	144.98	149.56

(Source: Information provided by ULBs) **DNM- Data Not Maintained.*

Audit observed that primary focus of MCC was on reuse and recycling segregated solid waste through SLRM centers at each ULB level. The increasing trend of per capita waste as given above indicates that 3R approach was not implemented effectively by the ULBs.

The State Government replied (August 2023) that ban on single use plastic, *Bartan bank, Jhola bank, Neki ki Diwar etc*., are few efforts taken up to reduce waste. To further promote waste reduction, the department had released funds for establishing 500 *Bartan banks* across all the ULBs.

However, progressive trend in per capita waste generation was required more concentrated efforts through public awareness and behavioural change.

3.3.6 Non-assessment of risk from municipal solid waste to environment and human health

The MCC, based on Ambikapur model of SWM involves door-to-door collection of segregated waste followed by final segregation of recyclable dry waste and composting of wet waste by SHG members manually. The recyclable dry waste after segregation is sold to the junk dealer. Hence, this model is termed as "zero land fill".

Audit observed that in this model, the entire process of collection and segregation involved manual handling of waste with the help of members of SHGs. In the absence of scientific landfill site, unprocessed waste was being dumped in open area which pose serious threat to environment and human health due to seepage of waste water into land and water channel.

Audit also noticed that no realistic assessment of risk to environment and human health from the exposure to diverse municipal solid waste was conducted by the 11 ULBs. *N P Pharasgaon* stated that such assessment was done and time to time penal actions were initiated to control use of prohibited items. Further, during Joint Physical Verification (JPV), Audit observed that arrangement for regular health check-up and monitoring of the SHG members did not exist in any of the test checked ULBs.

On being pointed out, the State Government (Special Secretary, Housing and Environment Department) accepted (August 2023) the fact that no risk assessment has been done regarding environmental impact of Solid Waste in Chhattisgarh.

3.3.7 Integration of Rag-pickers with the process of SWM

Rule 11(c) of SWM Rules 2016 provides that the state policies and strategies should acknowledge the primary role played by the informal sector of waste pickers, waste collectors. Rules 15 (c) recommends ULBs to establish a system to recognise organisations of waste pickers or informal waste collectors and promote and establish a system for integration of these authorised waste pickers and waste collectors to facilitate their participation in SWM including door-to-door collection.

A scheme named "Rag Pickers Welfare Scheme" was launched (2012) by the State Government for the welfare of the waste pickers. The scheme provides for conducting surveys for identification of rag-pickers in the ULBs, followed by registration and issue of identity cards and extending financial and material support to them. MCC also provides for integration of rag pickers in solid waste management in the State.

Audit however observed that survey to identify rag pickers was conducted in only eight out of the 16 selected ULBs. Out of these eight ULBs list of rag pickers was provided by only three ULBs (NPN, Raipur, Korba and Ambikapur), in two ULBs rag pickers were not found during survey, while remaining three ULBs did not provide any information (***Appendix 3.7***). Further, only NPN, Raipur and Korba have integrated 154 and 110 rag pickers respectively, with the SWM.

On this being pointed out, Government replied (August 2023) that the rag pickers were duly registered and issued identity cards to formalise their participation in SWM.

Reply is not acceptable as adequate efforts were not made to integrate the informal sector of rag pickers with the process of SWM in all ULBs in the State.

3.3.8 Penal provision for violators

Rule 15 (zf) of SWM Rules provides that the local bodies shall frame byelaws and prescribe criteria for levying of spot fine on persons who litter or fail to comply with the provisions of these Rules.

In exercise of the power conferred under above rule, the State Government had notified (January 2019) byelaws for prescribing criteria, for levying spot fine on person who fail to comply with the provision of the said rules and delegate powers.

Although, ULBs confirmed imposition of penalty for violation of codal provisions of SWM Rules, however the penal provision does not seem to be effective as during Joint Physical Verification (JPV), non-segregation of waste at-source and roadside dumping of waste was noticed in 14[19] out of 16 test checked ULB areas, as depicted in following photograph nos. 3.3.8 (1) and 3.3.8 (2)).



3.3.8(1)-Dumping of waste in market area in NPP, Janjgir Naila (Dt. 27.09.2022)



3.3.8(2)-Dumping of waste in residential area in NPP, Katghora (Dt.20.09.2022)

On being pointed out, Government replied (August 2023) that the ULBs diligently maintained records of offenses and violations pertaining to the provisions of SWM Rules 2016. Also, the penal provision is effective in promoting compliance with the SWM Rules.

The reply is not acceptable as the notified byelaws could not be enforced effectively at the citizen level by the respective ULBs.

[19] Except in *Nagar Palik Nigam*, Ambikapur and *Nagar Panchayat*, Farasgaon out of 16 test checked ULBs.

3.4 Collection, segregation, storage, transportation, and disposal of SWM

As provided under MCC, the primary segregated waste will be collected daily from the doorsteps (door-to door collection) separately in wet and dry fractions through dual bin system and it would be transported using compartmentalised Tricycle, e-Rickshaw, mini-tippers to the nearest Material Recovery Facility (MRF), else known as SLRM center, for final segregation. The organic part (wet fraction) of the waste will be used for preparation of organic fertilizer in compost sheds and inorganic part (dry fraction) will be further segregated into 20 sub-categories[20] for recycling, reuse, treatment, and scientific disposal subject to properties of the waste. The re-cyclable waste will be sold to waste recyclers and non-recyclable will be sent to cement factories as Alternate Fuel & Raw Material (AFR).

The entire process of collection, segregation, storage, transportation, and disposal involves manual handling of waste, executed through members (*safai mitra*) of women self-help groups.

3.4.1 Collection

3.4.1.1 Door-to-door collection of waste

The State policy under MCC provides for collection of segregated waste from each household or commercial establishment on door-to-door basis through members of SHGs in 167 ULBs and through private operators in remaining two[21] ULBs.

During JPV, it was noticed that door-to-door collection of municipal solid waste on daily basis was being carried out in the test checked 15 ULBs through SHGs. In test checked NPN, Raipur, private agency was carrying out the door-to-door collection of MSW.

3.4.1.2 Compliance of number and color code of bins

Rule 4(a) of the SWM Rules 2016 envisages that every waste generator shall segregate and store the waste in three separate streams namely bio-degradable, non-biodegradable and domestic hazardous wastes (DHW) in suitable bins and handover segregated wastes to authorised waste collectors. On the other hand, the SOP-MCC guidelines categorises MSW into two broad categories viz. organic and inorganic and prescribed collection of Wet Waste in Green bin and Dry Waste in Blue bin.

Audit observed that the State Government had distributed a total of 28 lakh bins (two bins set of green & blue) to all residential and commercial areas. It is evident that provision for segregation of DHW has not been made in the MCC in line with SWM Rules, 2016. The MCC guidebook (January 2017) provides for collection of diapers, sanitary napkins *etc.*, in plastic bags hooked

[20] 1.Paper 2. Plastic items 3. Plastic Covers 4. Cardboard 5. Glass Items 6. Metal Items 7. Rubber Items 8. Leather Items 9. Aluminum coated paper 10. Aluminum coated plastic 11. Thermocol 12. Clothes 13. Medical waste cover 14. Tablet covers 15. Electronic Items 16. Wooden Items 17. Chemical Items18.X-ray films 19. Expired Tablet covering 20. Inerts.

[21] Nagar Palik Nigam, Raipur and Bilaspur.

on the vehicles separately. However, the provision in State Gazette notification (January 2019) provides to segregate such waste i.e. diaper/sanitary napkins *etc.,* in dry waste bin only after wrapping it securely. Thus, the orders of State Government are inconsistent with the MCC guidelines and induces manual segregation of sanitary waste during collection. Further, the collection and transportation of waste in separate bag as per the MCC guidelines creates a possibility of spillage during transportation, as evident from the following photographs.

	
3.4.1.2 (a)-Plastic bag hooked on the vehicle for collection of waste at Katghora (Dt.20.09.2022)	**3.4.1.2 (b)-Collection of waste in plastic bags at *NPP*, Janjgir- Naila. (Dt 27.09.2022)**

In the Exit Conference, Government replied (August 2023) that the SOP-MCC guidelines may not explicitly mention DHW, but the scheme has a separate provision for its segregation and management.

Reply is not acceptable, as there is no specific provision for segregation of DHW at source and its collection under MCC.

3.4.1.3 Non-collection of waste from slaughterhouse, meat market and fish market

Rule 15 (m) of the SWM 2016 stipulates that waste is to be collected from slaughterhouse, meat market, fish market and poultry on a day-to-day basis and promote setting up of decentralised compost and bio-methanation plant at suitable location in the vicinity of marketplace for maintaining hygiene. Though the State policy also advocates this, there is no such provision regarding collection and processing of waste from slaughterhouse, meat market, fish market *etc*., in the guideline of MCC.

Audit noticed that decentralised composting or bio-methanation plant for disposal of such type of waste has not been established in any of the 15 ULBs. In NPN, Raipur the collection of such waste was not included in the scope of work of the operator /agency hired for collection of waste.

Although 15 ULBs, while replying to audit queries, stated that these wastes were collected under MCC, however, during JPV, handling of such waste was not observed in any of the existing SLRM centers. Further, collection and disposal of such waste under ISWMF was also not found in NPN, Raipur.



3.4.1.3 (a) - Dumping of waste from broiler market, meat market behind SLRM center, Minimata ward, Korba. ***(Dt 13.12.2022)***

In NPN, Korba, Audit noticed (December 2022) that waste from meat, mutton market was being dumped in a site behind *Minimata* ward SLRM center, as shown in the photograph above.

Though Government stated (August 2023) that waste was being utilised in fish and poultry farming by private operators, fact remains that ULBs could not make systematic arrangements for collection and disposal of such types of waste.

3.4.1.4 Unplanned site selection for SLRM centers

As per guidelines of MCC, the site selection for SLRM center will be done in such a manner that tricycle/e-rickshaw/auto tipper need not cover long distance. Hence, the locations of SLRM centers were crucial for proper coverage of the entire municipal area and ensuring efficient collection.

Audit observed that no planning, either at the State level or at the ULB level was done for selection of site for SLRM centers, which were constructed according to the availability of vacant land. The factors such as municipal area intended to be covered, density of population, distance from the ward *etc*., required to be ensured for total coverage of waste collection, were not considered for establishing SLRM centers as discussed below:

In NPN, Jagdalpur Audit noticed that three of the ten SLRM centers were constructed in one[22] ward at the outskirt of municipal area and away from dense locality of the ULB, out of which only one SLRM center was found functional. As regards the other two, one was not connected with a proper approach road and the other one was being utilised for another scheme called *Godhan Nyay Yojana* (GNY). As a result, the waste collector had to cover a long distance to reach the SLRM center, consequently leading to dumping of waste in open areas or on roadside.

[22] Maharanapratap ward no-47

In six test checked ULBs, against the prescribed number of 24 SLRM centers, 17 SLRM centers had been constructed of which only 15 (62.5 *per cent*) were operational, as detailed in ***Appendix 3.8***.

Thus, either prescribed number of SLRM centers were not constructed or were not operational in seven[23] test checked ULBs due to reasons such as inaccessibility, land dispute, objection by locals or injudicious site selection.

During JPV, incomplete SLRM, inaccessible location, roadside dumping of waste etc., were observed in different[24] ULBs, as depicted in photographs numbers: 3.4.1.4 (e) and 3.4.1.4 (f).

<table>
<tr><td>  </td><td>  </td></tr>
<tr><td>3.4.1.4 (a)-Lack of approach road to SLRM center in Maharana Pratap Ward, NPN, Jagdalpur (Dt.23.11.2022)</td><td>3.4.1.4 (b)- SLRM center in Maharana Pratap Ward, NPN, Jagdalpur was being used for GNY (Dt.23.11.2022)</td></tr>
<tr><td>  </td><td>  </td></tr>
<tr><td>3.4.1.4 (c)– Dumping of waste, due to non-accessibility to SLRM center in NPP, Bhatapara (Dt. 27.09.2022)</td><td>3.4.1.4 (d) -Incomplete SLRM center due to land dispute in NPP, Janjgir Naila (Dt. 28.09.2022)</td></tr>
</table>

[23] NPN Jagdalpur, NPP, Katghora, Kumhari, Janjgir Naila, Bhatapara, Jashpur Nagar and Kanker

[24] NPN,Raipur, Korba, Jagdalpur NPP, Katghora, Kanker, Janjgir-Naila and NP,Pali.

	
3.4.1.4 (e) –Irregular collection of waste due to absence of SLRM center in a part of *NPN*, Jagdalpur (Dt.30.11.2022) leading to Road side dumping of waste.	**3.4.1.4 (f) – Irregular collection due to lack of SLRM center in *NPP*, Kanker (Dt. 04.11.2022) resulted in to dumping of waste on road side.**

On being pointed out, the Government replied (August 2023) that availability of land was an issue for construction of SLRM in the cities.

3.4.2 Segregation

3.4.2.1 Segregation of waste at source

As per Clause 4 (1) of SWM Rules 2016, every waste generator shall segregate and store the waste generated by them in three separate streams namely bio-degradable, non-bio-degradable and DHWs in suitable bins and handover the segregated wastes to authorized waste pickers.

The segregation of waste at source was not prevalent, as observed during audit in test checked ULBs, except Ambikapur. It was observed during JPV that rickshaw, e-rickshaw, and mini tippers used in the ULBs for collection of waste had only two compartments *i.e.*, for wet and dry waste. Thus, the vehicles used for collection of waste did not have any facility for collection of DHW and BMW separately from other bio-degradable and non-biodegradable waste except in NPN, Raipur where the vehicles had six compartments. Further, the ULBs had provided only two community bins (Green & Blue) in the marketplaces. Collection of mixed waste was also witnessed during JPV of SLRM centers, as depicted in the following photographs.

	
3.4.2.1 (1) - Collection of waste in single bin, *NPN*, Raipur *(Dt. 01.02.2023)*	**3.4.2.1(2)- Collection of un-segregated waste, *NPP*, Janjgir Naila *(Dt 27.09.2022)***

	
3.4.2.1(3)- Mixed waste collection in tricycle in *NPP,* Katghora (Dt.20.09.2022)	**3.4.2.1(4) – Collected mixed waste being segregated in SLRM center *NPP,* Janjgir Naila *(Dt. 30.09.2022)***

Thus, due to lack of public awareness, segregation of waste at source was not ensured and mixed wastes were collected by the SHG members, which may have adverse impact on the waste handlers. Despite the apparent shortcomings, Government had mentioned 100 *per cent* achievement under "extent of MSW segregation" in Service Level Benchmark for SWM published in March 2021.

Government in exit conference (August 2023) while accepting the audit observation assured that the issue will be addressed through IEC.

3.4.2.2 Secondary segregation

MCC provides that collected waste will be brought to the Material Recovery Facility (MRF) known as SLRM center for secondary segregation. The organic waste will be processed for preparation of organic fertilizer in compost sheds and the inorganic part of the waste will be further segregated to 20 different categories in SLRM centers.

During JPV of SLRM centers in 16 selected ULBs, Audit observed zero or partial segregation of waste as discussed in following paragraphs:

(a) Zero segregation

In two test checked ULBs *i.e.* NPP, Bhatapara and NP, Pathalgaon, Audit observed that no segregation of waste was being done. In NPP, Bhatapara, three functional SLRM centers were used as a transfer station[25] instead for segregation. Wastes collected from various wards was brought to these SLRM centers and the unsegregated accumulated wastes were transported to dumping sites in mini tippers. The only SLRM center in NP, Pathalgaon was engaged for packing and storing of vermi compost prepared under *GNY.*

[25] Transfer station means a facility under SWM created to receive solid waste from collection areas and therefrom transport in bulk in covered vehicles or containers to waste processing and, or disposal facilities.

	
3.4.2.2.(a)(i) - Unsegregated waste in SLRM Center Subhas Nagar Ward *NPP*, Bhatapara awaiting further transportation to dumping site at Khapri. (Dt.27.9.2022).	**3.4.2.2.(a)(ii) - Unsegregated waste in SLRM Center Gurunanak Ward *NPP*, Bhatapara awaiting further transportation to dumping site at Khapri. (Dt.27.9.2022).**
	
3.4.2.2.(a)(iii) Unsegregated wastes in SLRM Center DDU ward, awaiting further transportation to dumping site at Khopri, *NPP*, Bhatapara (Dt.27.9.2022).	**3.4.2.2.(a)(iv) - SLRM center at *Ambedkar* Ward engaged for *GNY, NP,* Pathalgaon *(Dt. 07.09.2022)***

The unsegregated waste in these two ULBs was dumped at unauthorised dumping sites at *Khopri and Gurunanak ward* in Bhatapara and *Nandan Jhariya* in Pathalgaon respectively, as depicted in following photographs:

	
3.4.2.2.(a)(v) – Dumping of waste at unauthorised dumping site Khopri, *NPP* Bhatapara *(Dt.27.09.2022)*	**3.4.2.2.(a)(vi) – Dumping of waste at unauthorised dumping site Nandan Jhariya, *NPP* Pathalgaon *(Dt.07.09.2022)***

Inspection Report (April 2023) of CECB also confirmed the existence of these dumping sites at Bhatapara and Pathalgaon.

On being pointed out, the Government stated (August 2023) that necessary action will be taken against the concerned ULBs.

It is evident from the reply that the monitoring mechanism failed to ensure required segregation of waste in these SLRM centers.

(b) Partial segregation

In 11 ULBs,[26] partial segregation of waste was being done in SLRM centers. Bio-degradable or wet wastes which facilitate composting were segregated from the collected mixed waste. The non-biodegradable waste was further segregated broadly into two categories-*i.e.,* recyclable, and non-recyclable wastes. Recyclable items were sold to the local junk dealers and non-recyclable was dumped randomly in SLRM centers, vacant plots or in unauthorised dumping sites. Such unauthorised dumping sites were found in seven[27] out of 11 test checked ULBs. It is pertinent to mention that in four out of these seven ULBs, unauthorised dumping sites were found near SLRM centre, as depicted in the following photographs.

<table>
<tr><td>  </td><td>  </td></tr>
<tr><td>3.4.2.2(b)(i) -Mixed waste were thrown beside SLRM center in NPP, Janjgir Naila (Dt. 30.09.2022)</td><td>3.4.2.2(b)(ii) - Waste thrown outside SLRM center, TP Nagar, NPN, Korba. (Dt. 02.12.2022)</td></tr>
<tr><td>  </td><td>  </td></tr>
<tr><td>3.4.2.2(b)(iii) - Dumping site at Kangoli, Maharanapratap Ward, Jagdalpur (Dt. 22.11.2022)</td><td>3.4.2.2(b)(iv) -Dumping site at Brahmacharya Ashram Ward, NP, Rajim (Dt. 12.10.2022)</td></tr>
</table>

[26] NPN- Jagdalpur, Bhilai Charauda & Korba. NPP-Janjgir Naila, Katghora, Jashpur, Kumhari & Kanker, NP-Rajim, Pali & Nawagarh.

[27] NPN, Jagdalpur, Korba, NPP, Janjgir-Naila, Kanker, Jashpur, Kumhari, Rajim.

Thus, non-segregation of waste resulted in dumping of waste in open area, which not only promotes littering openly but also poses serious threat to environment and human health due to seepage of wastewater (leachate) into land and water channel.

On this being pointed out, Government stated (August 2023) that the recyclable items are sold to authorised local junk dealers, while the non-recyclable waste is responsibly managed in compliance with the SWM guidelines.

The reply is not acceptable as no mechanism exists for disposal of non-recyclable waste in a scientific manner.

Good practice

Nagar Palik Nigam, Ambikapur is the only ULB performing absolute segregation at SLRM centers complying with the provisions contained in SWM Rules 2016 and MCC.

As per the said model, the collected solid waste is processed further to prepare compost. Inorganic soft plastic such as plastic bags (white and coloured), packing materials *etc*., are shredded, washed, and dried for making pellets and sold to the recycler.



Photo-1: Shredding of single use plastic.



Photo-2: Pallet making of shredded plastic.



Photo-3: Segregated in-organic waste in Tertiary center.



Photo-4: Segregation of waste in to 98 categories in the Tertiary waste.

On the other hand, inorganic wastes having further economic potentiality are brought to tertiary segregation center and segregated into different categories such as iron, aluminum foil, electronic waste, plastic, plastic bottle, bottle caps *etc*., and kept in separate drums. This level of segregation helped the ULB to

realise the enhanced value of segregated waste while the sale proceeds is provided to the members of self-help group as incentive.

The collected and segregated RDF (predominantly plastic sachets) are bailed and transported to cement factory for use as Alternate Fuel & Raw material.

3.4.3 Deficient infrastructure for waste processing

Clause 1.3 MSWM Manual provides for preparation of an MSWM plan following a seven-step process, which includes assessment of collection, transportation, processing, and storage capacity. Further, Rule 15 (h) of SWM Rules 2016 provides for setting up of material recovery facilities or secondary storage facilities with sufficient space for sorting of recyclable materials from the waste and provide easy access to waste pickers and recyclers for collection of segregated recyclable waste.

- Audit observed that the number of SLRM centers for the ULBs were planned as one SLRM in each *Nagar Panchayat*, four in each *Nagar Palika Parishad* and ten in every *Nagar Palik Nigam* along with one compost shed. Thus, SLRM centers were not planned based on ULB specific requirement.
- A total of 86 SLRM centers and 16 compost sheds were sanctioned for 15 test checked ULBs. Audit observed that seven SLRM centers could not be constructed in five[28] ULBs and four SLRM centers along with two compost sheds in three[29] ULBs were defunct due to injudicious site selection **(*Appendix 3.9*).** Thus, SWM activities in ULBs were being carried out with deficient capacity of 75 SLRM centers and 14 compost sheds against the planned capacity.



3.4.3(1) - Non-operational SLRM center at Chhatrapati Shivaji Ward, NPN Jagdalpur (Dt. 25.11.2022)



3.4.3(2) – Non-operational compost shed in dilapidated condition at Emlipara, NPP- Kanker (Dt. 19.10.2022)

- Further, five SLRM centres and one compost shed remained non-functional and unutilised in four ULBs, expenditure of ₹ 81.72 lakh incurred (***Appendix 3.10***) on the construction was rendered wasteful.
- Audit also observed that out of the 75 SLRM centers and 14 compost sheds which were functional, eight[30] SLRM centers and ten compost

[28] NPP, Janjgir Naila, Kumhari, Jashpur. Kanker & NPP, Katghora.
[29] NPP Kanker, Bhatapara. & NPN, Jagdalpur.
[30] Three SLRM fully and five partially engaged for GNY.

sheds were being utilised for *Godhan Nyay Yojana* (GNY). It indicates that out of the prescribed numbers, only 67 SLRM centers (*78 per cent*) and four Compost sheds (*25 per cent*) were available in entirety for SWM activities in 14 test checked ULBs **(*Appendix 3.9*).**

- Further, a standard drawing and design of SLRM center with floor area of 258.86 sqm was prescribed (October 2016) for all the ULBs without considering ULB specific requirement for size of SLRM centers on the basis of waste generated in that ULB.



3.4.3(3) storage of Re-cyclables and RDF in SLRM center, Ward no. *NPN*, Ambikapur (Dt.13.12.2022)



3.4.3(4) Re-cyclable waste stored at SLRM center, Praveer Ward, *NPN* Jagdalpur. (Dt.25.11.2022)



3.4.3(5)-Re-cyclable and RDF waste in SLRM center *Nagar Palik Nigam*, Bhilai Charauda (Dt.16.11.2022)



3.4.3(6)-Dumping of RDF behind SLRM center *Nagar Panchayat*, Pali (Dt. 08.09.2022)

On being pointed out, the Government replied (August 2023) that the standard drawing and design of SLRM centers were prescribed by the Government to ensure a modular and standardised approach to waste management. The infrastructural requirement of ULBs is being reviewed under SBM-2.0 Action Plan.

3.4.4 Transportation

Transportation of preliminary segregated waste from doorstep of household to SLRM center has been provided in MCC. This activity is performed through e-rickshaw/ tricycle/tipper *etc*., in ULBs.

3.4.4.1 Improper design of vehicles for transportation of waste

Clause 2.3.2 of MSWM 2016, provides that the vehicles used for transportation should be covered and collected waste should not be visible to public. It should have a facility to prevent spillage of waste and leachate *enroute* to the processing or disposal facility.

Audit observed during JPV that Mini tippers did not have covered compartments to prevent spillage during transportation and the tricycles possessed only two compartments for collection of wet and dry waste.

On being pointed out, Government accepted the audit observation regarding waste transport and the importance of using covered vehicle to prevent spillage and ensure public safety and acknowledged (August 2023) that MCC guidebook had a discrepancy regarding collection of DHW such as diapers and sanitary napkins.

3.4.4.2 Non-maintenance of e-rickshaw and tricycle

Tricycles, e-rickshaw and mini tippers are the principal medium of collection and transportation of MSW in the ULBs. MCC guidelines provide that it is the duty of center in-charge to inspect the vehicles on daily basis and oiling, greasing and pressure checking will be done as required. Major repair of the vehicles will be ensured from the approved garage or workshop.

Audit observed in NPP, Kanker that 10 e-rickshaws were procured at a cost of ₹ 30 lakh (October 2021) from District Mineral Foundation (DMF). As per the approved technical specification of vehicle, four free services and warranty for one-year period after purchase was to be provided. Further, the vehicle was to be fabricated from good quality steel painted properly to avoid rusting for more than five years. However, the ULB did not avail a single free service for these ten e-rickshaws. Due to lack of proper maintenance, eight out of these 10 e-rickshaws became unserviceable, as shown in ***photograph nos. 3.4.4.2 (1) and (2)***. This resulted in the expenditure of ₹ 24 lakh incurred on purchase of these eight e-rickshaws as unfruitful.





3.4.4.2 (a) & (b)- Un-serviceable e-rickshaw found lying at fire station, Kanker *(Dt. 26.06.2023)*

Moreover, during JPV, nine e-rickshaws in three[31] ULBs and several tricycles in SLRM centers at four[32] ULBs were found in dilapidated condition, as depicted in the following photographs. In NPP Janjgir Naila, during JPV it was informed that nine out of 10 e-rickshaws required maintenance and were causing difficulty due to deteriorated condition. This confirmed the fact that proper inspection and maintenance of vehicles (tricycle, e-rickshaw) was not ensured by the center in-charge.

[31] NPP Katghora, NP Pali and NPP Kumhari.
[32] NN,Korba, , Bhilai-Charauda , NPP-Janjgir Naila and Kumhari.

	
3.4.4.2 (c) - Tri-cycles in dilapidated conditions in SLRM center TP Nagar, NPN, Korba *(Dt. 02.12.2022)*	**3,4.4.2 (d) -No maintenance of Tri-cycle, SLRM center, NPN, Bhilai-Charauda *(Dt. 23.11.2022)***

In the exit conference, Government stated (August 2023) that necessary directions will be issued to ensure proper maintenance of e-rickshaw and tricycles in ULBs.

3.4.4.3 Transportation of waste from road sweeping through open vehicle

State policy provides that ULBs must ensure that street sweeping, drain cleaning garbage and silt do not get mixed with the waste collected from households and commercial establishments, as it can seriously hamper treatment and recycling options. However, there was no provision in MCC for collection and transportation of such garbage and silt.

Audit observed that the activities relating to road sweeping and drain cleaning were generally being done by the ULBs through their own staff and available vehicles. It was further observed that garbage collected from road sweeping and drain cleaning were being transported either to the dumping site or for land fill through open uncovered vehicles, mostly tractors and truck causing littering during transportation. Transportation of road sweeping waste and silt through open vehicles are shown in following ***photograph nos. 3.4.4.3 (a), (b)*** and ***(c)***.

	
3.4.4.3(a) - Collection of drain silt in tractor, *Nagar Palika Parishad,* Janjgir Naila *(Dt. 08.09.2022)*	**3.4.4.3(b) - Collection of waste from road sweeping in Tractor *Nagar Panchayat,* Pali *(Dt. 27.09.2022)***



3.4.4.3(c) Transportation of road sweeping garbage in open truck in *NPN*, Raipur (Dated 10.2.2023)

On being pointed out, Government replied (August 2023) that transportation of waste in vehicles with appropriate cover will be ensured in ULBs.

3.4.4.4 Idle expenditure amounting to ₹ 15.51 lakh on purchase of e-Garbage Rickshaw

During audit in *Nagar Palika Parishad*, Jashpur it was observed that six e-garbage rickshaws costing ₹ 15.51 lakh (at the rate of ₹ 2.58 lakh each) were purchased (May 2020) for mechanical transportation of waste.

During JPV (14 September 2022) of SLRM center-2 at *Chirbagicha*, Jashpur, Audit noticed that these rickshaws were lying idle from the date of their procurement. Further enquiry revealed that low engine capacity, heavy weight (kerb weight 420 kgs) and low ground clearance made these rickshaws unsuitable for plying in the hilly terrain of Jashpur. Door to Door collection process was being carried out with the existing cycle-rickshaw. Hence, the objective of procuring e-rickshaw for mechanical collection and transportation of waste, remained un-fulfilled.



3.4.4.4(a) e-garbage rickshaw found in unusable condition in SLRM center Chirbagicha, NPP, Jashpur. (Dated: 14.09.2022)

On being pointed out, Government replied (August 2023) that notices were issued to the supplier to address and rectify the technical issues with the e-rickshaws, and efforts have been initiated for proper maintenance.

The fact remains that the e-rickshaws procured were lying idle for two years.

3.4.5 Disposal

3.4.5.1 Processing of Waste to Energy

As per Clause 21 of SWM 2016, non-recyclable waste having calorific value of 1500 kilocalorie per kilogram (kcl/kg) or more shall not be disposed of on landfill and shall only be utilised for generating energy either through RDF or by giving away as feed stock for preparing Refuse Derived Fuel (RDF). High calorific waste shall be used for co-processing in cement factories or thermal power plants.

Audit observed that waste to energy plant has not (December 2022) been established in any of the 16-test checked ULBs.

The State Level Advisory Board (SLAB) for SWM in its third meeting (October 2018) decided to use non-recyclable waste as RDF in cement factories. However, Audit observed that 14 test checked ULBs (except *NPN,* Raipur and Ambikapur) did not have a valid MoU with any cement factory for disposal of RDF. The NPN, Ambikapur was the only ULB where a systematic process of transporting RDF to cement factory through a third party had been developed.

On being pointed out, the State Government accepted (August 2023) that Waste to Energy plant had not been established in any of the ULBs including NPN, Raipur and Bilaspur where waste generation is more than 500 TPD. Efforts are being made to establish MoUs with cement factories, since Waste to Energy plant may not be feasible due to relatively low quantity of waste.

The fact remains that, in the absence of Waste to Energy plant or MoU with cement factories for disposal of RDF, waste of high calorific value could not be utilised for generating energy and RDF was being dumped on roadside or at dumping sites in ULBs.

3.4.5.2 Bio-mining and remediation of old dumping sites

As per Clause 15(zj) and 15(zk) of SWM Rules 2016, Municipal authorities should investigate and analyse all old open dumpsites and existing operational dumpsites for their potential bio-remediation and wherever feasible, take necessary action to bio-mine or bio-remediate the sites. In the absence of the potential of bio-mining and bio-remediation of dumpsite, it shall be scientifically capped as per landfill capping norms to prevent further damage to the environment.

Chhattisgarh Government directed (January 2020) all the ULBs to initiate remediation of legacy waste to comply the orders of the National Green Tribunal (NGT) by March 2020 and proposed penalty for non-compliance by ULBs. The SLAB on SWM in its meeting (August 2021) emphasised upon early remediation of old dump site in seven *Nagar Palik Nigams*.

The status of bio-mining and remediation of legacy waste in the eight recognised legacy dump sites of eight ULBs is as given in the **Table 3.7**

Table 3.7: Status of remediation work of legacy dump sites

S. No.	Name of ULB	Date of work order	Present status of work (December 2022)
1	Raipur	Remediation work initially started in 2017 and partial work was done. However, work was not completed.	Remediation of remaining waste is yet to be started.
2	Bilaspur	Work done by Bilaspur Corporation itself	Completed (31.5.2020)
3	Raigarh	15.11.2022	In progress
4	Korba	10.11.2022	In progress
5	Bhilai	01.10.2018	Completed (07.12.2021)
6	Durg	07.09.2022	In progress
7	Dhamtari	07.11.2022	In progress
8	Jagdalpur	25.11.2022	In progress

(Source: Information furnished by SUDA)

It is evident from the above table that six ULBs did not complete remediation of old dumping sites till December 2022. Besides the above dumping sites, Audit found 12 unrecognised dumping sites in nine[33] test checked ULBs, as shown in ***Appendix 3.11***. The existence of non-remediated old dumping sites along with unrecognised dumping sites indicates a lack of proper monitoring by the Department. The open dump site poses a threat to human health and environment.

On being pointed out by Audit, CECB conducted site inspection in six[34] ULBs and confirmed (April 2023) existence of unauthorised dumping sites.

In the exit conference, the Government stated (August 2023) that necessary directions will be issued to ULBs for early remediation of old dumping sites.

The fact remains that even after lapse of six years of implementation of SWM Rules 2016 and direction of Hon'ble NGT, remediation of old dumping sites was not completed.

3.4.5.3 No scientific landfill/waste disposal facility in Local Bodies

The duties of UADD, as prescribed in sub-Rules 11(J) of SWM Rules 2016, comprised of establishment of common regional sanitary landfill for a group of cities and towns falling within 50 Km (or more) from the regional facility on a cost sharing basis and ensure professional management of such sanitary landfills.

The Ambikapur model implemented by the State Government as MCC in 167 ULBs was designed on a zero-landfill model, which provides that the dry waste will be segregated into various fractions and sold to waste recyclers and the wet fraction or organic waste will be converted into super compost and inert was to be sent to landfill site/Construction and Demolition (C&D) waste facility accordingly to the mechanism devised by the ULB for such waste. The SOP of MCC provides that DHW and BMW were to be transported to designated site for disposal.

[33] NN- Korba (SECL, BALCO, NTPC, Minimata Ward), Ambikapur, NPP- Janjgir Naila, Kumhari, Kanker, Jashpur, Bhatapara, NP- Pathalgaon, Rajim.

[34] NPN-Korba, NPP- Bhatapara, Kanker, Janjgir NP- Rajim, and Pathalgaon

Audit, however, noticed that there was no such designated site for disposal of DHW and BMW due to which these wastes were either being sold to junk dealers or dumped in unauthorised dumping sites. Further, proper disposal of inert obtained through street sweeping, drain cleaning and residual left after processing of waste was also not ensured in absence of landfill site in 15 ULBs. This indicates that there was no specific disposal plan for inert, DHW and BMW in 15 ULBs (except NPN, Raipur). Regarding C&D waste, NPN, Korba and Raipur were the only ULBs having C&D processing facility.

During JPV in 15 (except NPN, Raipur) out of 16 selected ULBs, Audit did not find any sanitary land fill site for disposal of non-recyclable waste, as a result, unauthorised dumping sites were operated. The details of various categories of non-recyclable waste generated in 12 test checked ULBs during 2017-22 is given in **Table 3.8** below:

Table 3.8: Category and quantity of non-recyclable waste requiring landfill for disposal

Category of waste	Quantity generated (in ton)
Construction & Demolition Waste (C&D)	8868.73
Domestic Hazardous Waste (DHW)	3097.64
E-Waste	1415.36
Bio-medical Waste (BMW)	67.66
Inert	1606.98
Total	15056.37

(Source: Information furnished by 12 test checked ULBs)

In the absence of proper mechanism for disposal of such waste in landfill site/C&D facility, total 15056.37 ton of non-recyclable waste generated in 12 test checked ULBs were either sold to the junk dealers or disposed of in unauthorised dumping sites. MCC guidelines did not address the disposal of all kinds of waste being generated in the ULBs.

On being pointed out, Government stated (August 2023) that landfill was constructed in two[35] ULBs only. However, provision for common regional landfill facility based on access fees model, has been incorporated in SBM 2.0 action plan.

3.4.5.4 Dumping of unprocessed waste in Landfill facility in NPN, Raipur

Under the Integrated Municipal Solid Waste Management Project through Public Private Partnership, NPN, Raipur entered into a concession agreement (February 2018) with M/s. Delhi MSW Solutions Limited for management of MSW in the city of Raipur. Under the project, waste processing and associated tasks included designing, building, operating and maintaining the MSW processing and associated facilities that comprise weighbridges, compost and RDF facility and sanitary landfill. For implementation of project in accordance with agreement, NPN Raipur (March 2018) allowed contractor to start work at the designated site with an area of 27.045 hectare (ha) in village-Sakri,

[35] NPN, Raipur and Bilaspur

District-Raipur. The CECB accorded (2018) permission for establishment of storage, transport, segregation, treatment, and disposal facilities.

During JPV of the facility in Sakri, Raipur, a scientific landfill site was found as an integral part of the said facility, constructed with a view to dispose of the inert generated from the waste processing facility. It has been planned and designed to be developed in a phased manner for a period of 15 years with a closure plan.

- Schedule-I (A) (vii) of SWM Rules 2016 provides that the landfill site shall be 20 km away from Airports. However, in a special case, landfill site may be set up within a distance of 10 to 20 km away from the Airport after obtaining no objection certificate from civil aviation authority. The landfill site at Sakri, Raipur was found set up 10 km from local Airport, however, the NPN, Raipur failed to produce any NOC obtained from the civil aviation authority for setting up of the landfill.

- Audit also observed that cells constructed in the sanitary landfill were filled with waste collected from the municipal area. The processing plant for processing of waste, which was supposed to be completed by May 2019 by the contractor, was completed in June 2020 after a delay of 13 months. As a result, during these 13 months, the collected waste was temporarily stored in the landfill site constructed at Sakri. The partial processing of the accumulated waste along with daily collected waste was started after the inauguration of plant in June 2020. As a result, all the cells of sanitary landfill were filled with un-processed legacy waste which had rotten with passage of time. Further, the inert generated from the processing plants were also being dumped on the same landfill. Hence, the possibility of leachate from this legacy waste contaminating the ground water could not be denied. Further, residents of nearby habitats also have complaints about the foul smell coming from the legacy waste.

- It was also observed that, the contractor was paid in advance at the rate of 65 *per cent* of the processing fee amounting to ₹ 2233.16 lakh, for the quantum of waste collected during these 13 months, despite the fact that the waste was not actually processed. The advance was sanctioned by the NPN, Raipur owing to use of landfill for storing of unprocessed waste. However, partial processing of stored waste alongwith daily collected waste was started in March 2021, and by November 2023 around 81 *per cent* processing has been completed. Hence advance payment to the contractor in deviation from the contract resulted in undue aid to the contractor.

	
3.4.5.4 (a)-Legacy waste dumped in the landfill at Sakri (Dt.24.06.2023).	**3.4.5.4(b)-Satellite image of Landfill at Sakri, Raipur (Dt.24.06.2023)**

On being pointed out, Government acknowledged (August 2023) that waste collected from municipal area Raipur was temporarily stored in the landfill due to delay in construction of processing facility at *Sakri*. Processing of the said legacy waste will be completed soon.

The fact remains that the sanitary landfill was filled with unprocessed legacy waste defeating the purpose of scientific disposal of waste.

3.5 Planning, construction, commissioning, operation, and maintenance of SWM projects

In accordance with clause 1.4.3.3 of MSWM Manual 2016, as an essential requirement, each ULB should assess the quantity and composition of waste generated to plan and design MSWM systems effectively. Generated municipal waste was dependent on the population, demographic details, principal activities in the city or town, income levels, and lifestyle of the community. The quantity and composition of MSW generated in the ULB determine collection, processing, and disposal options that could be adopted.

3.5.1 Injudicious determination of infrastructural capacity

The MCC guidelines provided construction of one SLRM center in each *Nagar Panchayat*, four in each *Nagar Palika Parishad* and ten in every *Nagar Palik Nigam* along with one compost shed for each ULB.

Audit observed that the requirement of infrastructural capacity for ULBs were not determined on realistic basis taking into consideration current population, number of households/commercial establishments and estimated waste generation in each ULB.

Further, scrutiny of annual report (2022) of NPN, Ambikapur revealed that it was executing SWM activities for the 30,686 households and commercial establishments through 18 SLRM centre i.e. a ratio of 1:1705 (SLRM center to Household/Commercial establishments). Though MCC adopted in the State was based on Ambikapur model, Audit observed that the number of SLRM centers operating in other ULBs was not at par with NPN, Ambikapur in terms of number of household/establishments. The ratio of SLRM centers to number of households/commercial establishments in ten[36] out of 15 (except NPN, Raipur) test checked ULBs ranged from 1:2573 to 1:5200. Thus, infrastructural capacity available for ULBs were deficient ranging from 34 *per cent* to 67 *per cent* as given in ***Appendix 3.12***. However, review or assessment for infrastructural gap filling has not been conducted either by the ULBs or Government and the ULBs were functioning with deficient infrastructure capacity.

On this being pointed out, Government stated (August 2023) that ULB wise capacity development of SLRM Centers was done on waste generation analysis based on principles of CPHEEO manual. However, the number of SLRM Centers in ULBs varied based on various other factors, such as availability of infrastructure, manpower and number of vehicles.

[36] NPN- Korba, Jagdalpur, Bhilai Charoda, NPP- Katghora, Janjgir Naila, Kumhari, Bhatapara, Jashpur nagar, Kanker and Rajim.

Reply is not acceptable as the requirement of SLRM centers were not determined on the basis of actual assessment of waste in each ULB.

3.5.2 Sharing of infrastructural facilities of SWM for Godhan Nyay Yojana

The *Godhan Nyay Yojana* (GNY) was launched by the State Government in 2020. The scheme provides for procurement of cow dung at SLRM and compost sheds in ULBs and vermicomposting with the mixture of wet-waste (biodegradable) and cow dung for the compost shed. The UADD strategically planned convergence (July 2020) of this scheme with MCC and approved construction of 377 *gothhan* in the vicinity of 357 SLRM centers of ULBs remaining 20 *gothhan* in NPN, Raipur and Bilaspur where MCC is not implemented. It was also planned that 9000 members of women SHGs engaged in SWM activity will also be involved in compost making activity under GNY along with MCC in urban areas. The scheme guidelines prescribed for convergence with MCC and execution in all the ULBs.

As no separate set up and manpower was provided for GNY, the scheme was being implemented through the SLRM centres with the help of existing members of SHGs which exerted additional burden on the existing resources of SWM in the ULBs. During JPV, Audit also found that eight SLRM centers (fully or partially) and ten compost sheds (***Appendix 3.9***) in 10 test checked ULBs, were used for purchase of cow dung and preparation of vermi-compost under GNY. The pits in the compost shed meant for processing compost from segregated organic waste were engaged for preparation of vermin compost from cow dung only in a cyclical batch of 40-45 days and SLRM centers were used for drying and packaging of vermin compost.

Audit observed that segregation of daily collected waste (wet waste) and super composting works were adversely affected in these SLRM centers, as the existing composting pit in 10 SLRM centers were being used for preparing compost from cow dung under GNY. Besides in seven ULBs, Audit observed that basic data such as waste collected, quantum of various category waste, penalty register, vehicle maintenance register, SHG members Health card, User charge collection register etc., was not being maintained by the SHG members.

	
3.5.2(1) - Compost shed premise filled with cow dung, *NP,* Nawagarh (Dt. 13.10.2022)	**3.5.2(2) – SLRM center filled with Cow dung and vermin compost at *Maharana Pratap* ward, *NPN,* Jagdalpur (Dt. 23.11.2022)**



3.5.2(3) - Safai Mitra shifting vermin compost from SLRM center at Rajim (Dt. 12.10.2022)



3.5.2(4) - Dumped Cow dung awaiting composting at SLRM Center Katghora (Dt.23.9.2022)

On being pointed out, the Government accepted (August 2023) that no new manpower for GNY was sanctioned as it was integrated with the sanction of additional infrastructure.

It is evident from the reply that no set up was sanctioned for GNY. Hence, convergence of GNY without proper and adequate infrastructure capacity had adversely impacted SWM activities.

3.5.3 No initiatives for Capacity Building

Rules 11 (k) and 15 (zc) of SWM Rules, 2016, require UADD/ULBs to arrange for capacity building of staff (including contract workers) and educate them in managing solid waste, segregation and transportation or processing of such waste at source.

Audit observed that no training calendar was prepared for the period 2017-18 to 2021-22. However, a total of 59 training programmes/workshop/seminars were arranged by the department through ULBs out of which 36 training programmes were conducted online for the officials and specialist of municipalities. Other training programmes were related to *swachh surveykshan*[37] of the respective years and meant for officials. Only three programmes involving 1045 SHG members (12 *per cent*) were organised for SWM. Thus, the staff and workers engaged in SWM have not been provided adequate training relating to management, transportation, and processing of MSW.

On being pointed out, the Government stated (August 2023) that training programs were conducted for sanitation workers at regular intervals to enhance their skills and knowledge in waste management.

Reply is not acceptable since the training programmes were provided to only 12 *per cent* of SHG members.

3.5.4 Compost machines costing ₹ 202.14 lakh lying idle

UADD, (Technical Cell)[38] sanctioned (September 2021) purchase of 64 compost machines of 600–3000 Kilogram (Kg) capacity to ULBs for

[37] *Swachh Survekshan* was introduced by Ministry of Housing and Urban Affairs (MoHUA) in 2016 as a competitive framework to encourage cities to improve the status of urban sanitation while encouraging large scale citizen participation. It has led to a spirit of healthy competition among cities and towns of India.

[38] vide order dated 20.9.2021

composting of organic waste at an estimated cost of ₹ 2,925.00 lakh. The expenditure was to be met from the untied grant of Fifteenth Finance Commission (FC) available with the million plus and non-million plus ULBs (*NPPs* and *NPs*). The technical specification of the compost machines was also made available to ULBs by the UADD.

During 2021-22, the UADD approved purchase of 65 compost machines for 57 ULBs from the Fifteenth FC grant. As per the information provided by UADD, only 18 compost machines were functional and the remaining machines in 37 ULBs were not functional due to various reasons.

During JPV (September-October 2022) in eight[39] test checked ULBs, it was noticed that out of 12 compost machines purchased, ten machines in six ULBs were non-operational due to non-installation or lack of infrastructure such as three-phase electric connection, non-availability of essential ingredients *i.e.,* saw dust, carbon culture powder and/or training to operate the machine **(*Appendix 3.13*).** Thus, 10 compost machines costing ₹ 202.14 lakh remained idle due to lack of basic infrastructure required to make these operational.

In remaining two[40] ULBs, though the machines were found in operational condition, however information regarding quantum of compost produced, sold and test reports certifying the quality of compost was not available with the ULBs.

The photos of compost machines lying idle in ULBs are given below as ***photograph nos. 3.5.4 (1), (2), (3), (4), (5), (6)***.

<table>
<tr><td>  </td><td>  </td></tr>
<tr><td>3.5.4(1) – Non-functional Quick Compost Machine at NP- Pathalgaon (Dt. 07.09.2022)</td><td>3.5.4(2) - Quick Compost Machine not installed at NPP- Kanker (Dt. 19.10.2022)</td></tr>
<tr><td>  </td><td>  </td></tr>
<tr><td>3.5.4(3) - Quick Compost Machine not installed at NPP, Bhatapara (Dt. 27.09.2022)</td><td>3.5.4(4) - Four nos. Compost Machine at NPP, Bhatapara (Dt. 27.09.2022)</td></tr>
</table>

[39] NPN, Ambikapur, NPP-Kumhari, Kanker Jashpur, Bhatapara, Janjgir-Naila, and NP-Pathalgaon, Pali

[40] NPP, Kumhari and Jashpur

	
3.5.4(5)- Compost machine at *Nagar Panchayat*- Pali *(Dt 08.09.2022)*	**3.5.4(6)- Compost machine at *Nagar Palika Parishad*, Kumhari *(Dt. 27.10.2022)***

On being pointed, the Government stated (August 2023) that necessary action will be taken to operationalise the compost machines at the earliest.

3.5.5 Unfruitful expenditure of ₹ 46.61 lakh on Bailing Machine and Fatka Machine

The SUDA accorded sanction (Jan 2020) for purchase of 186 *Fatka*[41] machines and 165 Bailing[42] machines to all three categories of ULBs at a total cost of ₹ 1,077.30 lakh from the 14th CFC as Central share and *Adhosanranchana mad* as State share. However, demand for the *Fatka* Machines and Bailing machines from any ULB was not found in the records at SUDA.

Audit observed that nine *Fatka* machines and nine Bailing machines were installed in 11 test checked ULBs. However, JPV (September - October 2022) revealed that nine *Fatka* machines and six Bailing machines were not in workable condition in eight[43] ULBs and three Bailing machines though in working condition, were idle in three ULBs[44]. Inorganic waste collected from household need not to be cleaned by *Fatka* machine as these wastes are neither muddy nor dusty. Similarly, RDF in ULBs were not being sold to cement factories and waste from road sweeping and drain cleaning were not brought to the SLRM centers hence, there was no utility of the Bailing and *Fatka* machines respectively. As these machines remained non-operational since procurement, they became defunct and the expenditure of ₹ 46.61 lakh incurred on the purchase of these machines was rendered unfruitful.

The photographs of non-operational *Fatka* and Bailing machines are given in ***photograph nos. 3.5.5 (1), (2), (3), (4).***

41 A *Fatka* machine is used to remove dust and muddy soil from inorganic waste of drain cleaning and road sweeping.

42 A Bailing machine is used to bail/ compress inorganic waste.

43 NPN-Bhilai Charouda, NPP- Bhatapara, Janjgir Naila, Kumhari, Jashpur, NP-Pathalgaon, Pali, Nawagarh.

44 NPN, Jagdalpur, NPP, Rajim & Farasgaon.

	
3.5.5(1) - Bailing Machine in *Subhas* Ward NPP, *Bhatapara (Dt. 27.09.2022)*	**3.5.5(2) - Bailing Machine, NPP, *Janjgir Naila (Dt. 30.09.2022)***
	
3.5.5(3) - Fatka* Machine, NPP, Janjgir-Naila *(Dt. 30.09.2022)	***3.5.5(4) - Fatka* Machine, *Nagar Panchayat,* Nawagarh *(Dt.12.10.2022)***

On being pointed out, the Government stated (August 2023) that the Government would remain committed to optimize the utilization of these machines and promoting responsible waste management across the State.

3.6 Monitoring and Evaluation of Waste Management

3.6.1 Data collection and analysis for monitoring

The MSWM Manual 2016, Section 6 has detailed the procedure to be followed for Monitoring and Evaluation (M&E) of Municipal Solid Waste Management system. The essential data source for proper M&E, as detailed in Table 3.1, primarily includes geographic and demographic information of ULBs. In addition to that, collection of data, in respect of quantity of waste generated, collected, segregated, processed and transported in ULBs through weigh bridge, has also been given special attention as these are the baseline data and important for determining performance of SWM.

Audit observed that annual reports (2017-18 to 2021-22) submitted by the ULBs were being prepared by taking the population figure of 2011 census instead of current population. Similarly, data of quantity of waste generated, per capita waste generated was also not reliable as systematic waste quantification process had not been developed in ULBs. Weigh bridge required to determine the quantity of waste generated and collected had not been provided at SLRM centers in any of the 15 test checked ULBs (except NPN, Raipur*).* It was also observed in JPV that electronic weigh machines provided to the SLRM centers were not being utilised and in eight SLRM centers it was not available.



3.6.1(1) -Electronic weight Machine in SLRM center Korba *(Dt. 02.12.2022)*



3.6.1(2)-Electronic weight machine in SLRM center Bhilai-Charoda (Dt.23.11.2022)

It is also evident from the fact that required information in all of the 11[45] prescribed proformas for SWM were not being maintained at SLRM centers. In the absence of basic record maintenance at SLRM centres and data compilation, ULBs were reporting hundred *per cent* collection and processing of waste in SLBs, however facts in the ground level were different.

Further, seven ULBs could not provide data relating to operating expenses and 12 ULBs could not provide year-wise demand figures of user charges for the last five years. Even department does not have consolidated data of waste generation, segregation, disposal, and user charges collection in the ULBs. Hence, it is evident that primary and basic data were not being maintained at the ULB level, which reveals that a proper mechanism for monitoring and evaluation of SWM activities does not exist in the State.

On being pointed out, the Government replied (August 2023) that all ULBs are having electronic weighing scale. Weighing of waste and records maintenance are regularly carried out in the SLRM centers. ULBs update monthly comprehensive information of SWM on the *Swachhatam* MIS Portal.

The reply is not acceptable, as there was lack of basic mechanism for collection of data of waste collection, segregation, processing, and disposal from the SLRM centers which is required for data updation in the portal at ULB level. Hence, these figures are entered manually in random manner by the ULBs. It is also evident from the fact that data furnished to Audit and published in SLB were inconsistent.

In the exit conference Special Secretary, Housing and Environment also confirmed (August 2023) that Annual Report prepared and submitted to Central Pollution Control Board (CPCB) as per data furnished by the ULBs. and there is no mechanism in CECB to ascertain the authenticity of the data furnished by ULBs.

[45] Out of 11 prescribed proformas, 08-11 proformas in 12 SLRM centers, 04-07 in nine SLRM centers and 0-3 in 17 SLRM centers was not being maintained in test checked ULBs *viz*. NPN-Ambikapur, Jagdalpur, Bhilai-Charoda, NPP- Kanker, Bhatapara, Jashpur and NP- Rajim.

3.6.2 Information, Education and Communication

Para - 1.4.5.13 of the MSWM Manual 2016 stipulates that an efficient waste management program, regardless of the strategy, requires significant cooperation from waste generators and active community participation. Information, education, and communication (IEC) is a multilevel tool for promoting and sustaining risk-reducing behaviour change in individuals and communities.

As stated in the Manual and SWM Rules, the following major issues are to be addressed through IEC, for sustaining risk-reducing behavioural change, such as-

i. Reduce generation of waste through 3Rs.
ii. Segregation of waste into bio-degradable, non-biodegradable, e-waste, sanitary and domestic hazardous waste.
iii. Pay monthly user fee to waste collector.
iv. Awareness amongst the workforce for utilisation of protective equipment.

Audit observed that the strategy for IEC activity formulated under the SOP of MCC did not prescribe specific issues to be addressed through IEC for sustaining risk reducing behavior change. However, the focus of IEC activities was changed to promote *Swachh Surveykshan.*

During the period 2017-18 to 2021-22, SUDA sanctioned of ₹ 57.16 crore to ULBs for IEC activities including a sum of ₹ 220 lakh (October 2019) to 13 test checked ULBs with the instructions to promote *Swachh Surveykshan* 2020.

Scrutiny of IEC related records in NPN, Ambikapur revealed that a sum of ₹ 36.92 lakh was sanctioned (December 2020) by SUDA for promoting *Swachh Surveykshan*. Accordingly, expenditure was incurred primarily to promote *Swachh Surveykshan* 2021 through wall paintings and banner, the core issue of sanitation, SWM and its related health and environmental impact failed to catch focus.





3.6.3 (1) & (2)- Wall painting in Ambikapur Municipal area promoting *Swachh Surveykshan* (File photo)

In NPP Bhilai-Charoda and Ambikapur, expenditure for IEC was incurred towards installation of posters/banners/hoardings or wall art and paintings *etc*., displaying messages for cleanliness/*Swachh surveykshan.*

This indicates that the fund was not spent on IEC activities as per the principles and guideline of SWM Rules 2016 or MSWM.

On being pointed out, Government replied (August 2023) that IEC campaign is designed strategically to address various aspects of SWM, including at-source segregation, minimising waste generation, promoting recycling and composting, proper disposal of hazardous waste, and discouraging littering, burning, or burying of solid waste.

The reply is not acceptable, as IEC activities carried out during the last five years were basically related to *Swachh Surveykshan.* without addressing the core issues of risk reducing behavioral change.

3.6.3 Constitution of committee/board for monitoring and internal control of SWM

3.6.3.1 Delay in constitution of State Level Advisory Body (SLAB) and less frequency of meeting

Clause 1.4.5.4 of MSWM 2016 envisages that for planning an efficient and advanced MSWM system, it is essential to have an efficient institutional structure besides having adequate infrastructure and equipment. Hence, every State Government and Union Territory shall constitute a State Level Advisory Board (SLAB) through UADD within six months from the date of notification of SWM Rules, 2016. Further, as per clause 23 (2) & (3) of SWM 2016, the SLAB shall meet at least once in six months to review the matters related to implementation of SWM Rules, 2016, implementation of State policy, strategy on MSWM, and to give advice to the State Government for taking measures that are necessary for expeditious and appropriate implementation of these Rules. The copies of the review report shall be forwarded to the State Pollution Control Board (SPCB) for necessary action.

Audit observed that the SLAB was constituted by the State Government in March 2017 *i.e*., after 11 months of notification (April 2016) of SWM Rule 2016. Moreover, only seven[46] meetings of SLAB were held during 2017- 2022 against the required 13 meetings as per the frequency prescribed in the MSWM Rules.

Scrutiny of minutes of meetings of SLAB revealed that repeated directions were issued by the SLAB for preparation of action plan for disposal of RDF, BMW, C&D waste, e-waste, remediation of old dumping site. However, the directions issued by the SLAB were not implemented in a time bound manner as six out of eight legacy waste sites are not remediated till date (December 2022). The ULBs did not have any action plan for systematic disposal of C&D waste, e-waste, RDF & BMW.

[46] Meetings were held on 16.4.2018, 05.9.2018, 30.10.2018, 22.4.2019, 15.10.2019, 24.8.2021 & 19.4.2022.

Similarly, the Steering Committee at NPN, Raipur was constituted (July 2018) after a delay of four months. Further, the committee had met only twice[47] since its inception.

On being pointed out, Government acknowledged (August 2023) the delay in constitution of SLAB and stated that frequency of meeting was affected by the pandemic.

The reply is not acceptable, as the recommendations/directions of SLAB were not implemented over the years.

3.6.3.2 Monitoring by Chhattisgarh Environment Conservation Board (CECB)

As per SWM 2016, sub-rule 16 (a), CECB shall enforce these rules in their State through local bodies in their respective jurisdiction and review implementation of these rules at least twice a year in close coordination with concerned Directorate of Municipal Administration or Secretary-in-charge of Urban Administration and Development Department.

Scrutiny of CECB's Annual Report 2021-22 reported to the CPCB revealed that all dumpsites in 162 ULBs had been remediated. It is also reported that maximum processing was being done under MCC model, thus eliminating the need of the landfills for disposing of residual waste. However, Audit observed collection of mixed waste, roadside dumping, lack of disposal facility for DHW and C&D waste, inadequate infrastructure, and existence of open dumping sites in ULBs even after lapse of five years of implementation of SWM Rules.

The CECB inspected (February-March 2023) the SWM facilities in seven test checked ULBs on the request of Audit and confirmed existence of unauthorised dumping sites in NPP, Bhatapara, Kanker Janjgir-Naila and NP Rajim, Pathalgaon, burning of waste in NPP-Bhatapara and NP- Rajim. Delay in remediation of legacy waste was witnessed in NPN- Jagdalpur and Korba.

Further, CECB had replied that regular inspection of facilities in ULBs was done from time to time and shortcomings found, if any, were communicated to concerned authority for rectification.

However, documentary evidence of minutes of any review meetings, inspection report or any suggestions, recommendations from CECB was not made available either by the SUDA or any test checked ULB. Even CECB failed to provide any such documents against audit requisition indicating that review meetings were not being conducted as prescribed.

On being pointed out, Special Secretary, CECB stated (August 2023) that SWM activities were reviewed at the SLAB meeting, however, no review meeting was ever conducted by the CECB. It was also stated that as per the provision, regular review meetings will be ensured henceforth.

[47] On dated 18.07.2018 & 21.01.2019.

It is evident from the reply that, CECB which is the nodal agency in the State for implementation of SWM Rules, 2016 has no mechanism to review activities of ULBs for implementation of SWM Rules.

3.7 Conclusion

Determination of quantity and composition of waste was essential for planning of SWM activities in a State. The Performance Audit on solid waste management (SWM) in Urban Local Bodies (ULB) revealed that for implementation of SWM Rules, ULB specific Detailed Project Report (DPR) was not prepared in Chhattisgarh. Thus, planning of Solid waste management was not based on actual quantity and composition of waste generated in each ULB. The review of existing capacity or gap detection has not been done even after lapse of five years of implementation of SWM. Hence, strategy and planning of SWM in ULBs was not commensurate with the current waste generated and future projection of waste based on proper survey/assessment.

The State policy broadly categorised waste into two types- namely organic waste (*Gila kachra*) and inorganic waste (*Sukha kachra*) and accordingly, adopted two bins system in place of three bins, as provided in SWM Rules, 2016. As a result, systematic collection and disposal of Domestic Hazardous Waste and Bio Medical Waste (Household) was not ensured. Besides, decentralized disposal system for municipal wastes such as slaughterhouse, meat market and fish market were not established. Though collection and disposal of inert was provisioned in MCC, but the requirement of sanitary land fill / regional landfill was not envisioned in the MCC guidelines.

A total of 86 Solid Liquid Resource Management (SLRM) centers and 16 compost sheds were sanctioned in 15 test checked ULBs, however, only 67 SLRM centers (78 *per cent*) and four compost sheds (25 *per cent*) were operational/available for SWM activities. Unplanned/ inadequate construction of SLRM centers and compost sheds coupled with sharing of manpower/ infrastructure resources with *Godhan Nyay Yojna* adversely affected the collection, segregation, and processing of waste in ULBs. Unsegregated waste was dumped in open and unauthorised dumping sites. Though Urban Administration and Development Department and Chhattisgarh Environment Conservation Board (CECB) reported (2020-21) that no dumping sites exist in the State, Audit found 12 unauthorised dump sites in nine ULBs besides six legacy dump sites awaiting remediation.

Open vehicles and vehicles without necessary partition were being used for collection/transportation of waste, indicating that at source segregation had not been ensured yet. In the absence of regular and proper maintenance, tricycles and e-rickshaws were found in unserviceable conditions in eight ULBs. Further, 10 compost machine in six ULBs and nine *Fatka* and six Bailing machine in eight ULBs lying idle.

Though the State Level Advisory Board (SLAB) has been formed at the State level, monitoring, and evaluation of SWM do not exist and implementation of recommendations of SLAB was also not ensured. Neither CECB nor SLAB reviewed SWM in a periodical manner. The Annual Report of CECB to Central Pollution Control Board does not feature deficiencies of SWM in the State.

The Information, Education and Communication (IEC) activity in the State was mainly concentrated on promoting *Swachhata Surveykshan*. The core issue of developing sustained behavioural change among the residents was not addressed in the IEC activities.

The State policy for Solid Waste Management in the State was neither comprehensive nor consistent with the Solid Waste Management Rules, 2016.

3.8 Recommendations

1. *The State Government should ensure preparation of ULB specific Detailed Project Report based on household survey and periodically update data for gap filling in financial and infrastructure requirement.*
2. *Responsibility may be fixed for parking of fund (₹ 2369.20 lakh) from State Budget into separate account by UADD.*
3. *The Department should instruct ULBs to keep account of receipts collected and expenses incurred for SWM activities to ascertain the sustainability of SWM. Proper demand and collection register for user charges may also be maintained.*
4. *ULBs should develop a regular system of health check-up of the SHG members, in consideration of all probable health hazards involved with waste handling.*
5. *All Urban Local Bodies should also ensure proper secondary segregation at SLRM center through appropriate monitoring of activities of SHG members.*
6. *The Government should recognize all the existing dumpsite in the State and make necessary arrangements for remediation.*
7. *The State Government should consider for establishment of Regional Landfill for disposal of inert /waste from drain cleaning and other residual waste left beyond maximum segregation and processing.*
8. *The State Government should ensure capacity development for SWM such as SLRM centers, compost sheds, vehicles, tools, human resource etc. as per ULB specific requirement and operationalisation of developed capacity for SWM.*
9. *The State Government should issue instruction to the Department for installation of weigh bridges for measuring waste collected and ensure recording of data of waste collected at ULBs.*
10. *The State Government should prepare centralized strategic plan for Information Education and Communication activities, focusing on sustainable behavior change of all stake holders.*

Chapter IV
Compliance Audit – Urban Local Bodies

CHAPTER IV

COMPLIANCE AUDIT

URBAN ADMINISTRATION AND DEVELOPMENT DEPARTMENT

4.1 Transfer of lesser value land to Economically Weaker Section (EWS)

Undue financial benefit of ₹ 1.54 crore extended to coloniser as the land transferred for EWS at alternate site was of lesser value

According to Rule 10 (1) of Chhattisgarh Municipal Corporation and Municipalities (Registration of Colonizer, Terms and Conditions) Rules (CMRCTC), 2013, in every residential colony in the Municipal area, out of the total area, 15 *per cent* of the land shall be transferred by the colonizer to the Competent Authority for Economically Weaker Sections (EWS). Further according to Rule 10 (2), if for any reason, the coloniser instead of transferring the land at the proposed residential colony, proposes to transfer the land at an alternative site, he may do so with certain conditions mentioned in the Rule. Further, as per Rule 10 (2) (d) of CMRCTC, the value of the offered land must be equivalent to the value of 15 *per cent* of the land of the proposed residential colony provided that the land offered must have land use of residential in the Master Plan. It was also clarified in the Rule that value of land shall be calculated according to the Market Value Guiding Principles.

Scrutiny of records (November 2019) in the office of the Chief Municipal Officer (CMO), Municipal Council, Kanker revealed that, a coloniser[1] was given permission (July 2015) by Assistant Director, Town and Country Planning (T&CP), Regional office, Kanker for developing residential colony (Gokul Dham) in the total area of 8.80 acre (35612 square metre) at Adarsh Nagar in Shri Ram Nagar ward subject to the condition of diversion of land by the Revenue Department. The Revenue department diverted (April 2017) the land use from retrospective date i.e. 2014-15. The Coloniser applied the rates of agriculture land for computing the total value of land in the proposed residential colony and accordingly transferred (October 2016) land measuring 5284.87 sqm and valuing ₹ 28.12 lakh for EWS at alternate site.

Audit observed that as per the permission granted for development of colony by T&CP, the land offered by the coloniser must be residential and land use was accordingly diverted. Therefore, application of rate of agriculture land instead of plot rate prescribed for residential plots for computing the value equivalent to 15 *per cent* of the land in residential colony for transfer to EWS was not correct.

[1] M/s Satguru Infra Project Pvt. Ltd. (Gokuldham).

According to the rates for residential plots prescribed in Market Value Guiding Principles 2016-17, the total value of land in proposed residential colony worked out to be ₹ 24.20[2] crore. As per the above-mentioned Rule 10 (2) (d), the coloniser was required to offer the land equivalent to the value of 15 *per cent* of the land (value ₹ 3.63 crore) at alternate site but the coloniser had transferred land (5284.87 sqm.) valuing ₹ 2.09[3] crore only. Thus, coloniser had transferred land of lesser value of ₹ 1.54 crore (₹ 3.63 crore - ₹ 2.09 crore) for economically weaker sections.

This has not only resulted in undue financial benefit of ₹ 1.54 crore to the coloniser but also deprived the EWS of society of their due share of land as authorised by the Legislature.

On this being pointed out, Government stated (January 2024) that the rates pertaining to agricultural land was applicable and not the rates of developed land, as pointed out by audit. In case of agricultural land having area less than or equal to 0.15 hectares, rate per square meter was applicable and in case of land exceeding 0.15 hectares, the rate per hectare of agriculture land for the area was applicable. It further stated that the residential colony was initially proposed in the undeveloped land and T&CP in its order attached the condition of diversion which indicates that the proposed land of residential colony was agriculture land.

Reply is not acceptable as the permission of proposed residential colony was granted by the T&CP on the condition of the diversion of land use by the coloniser. The land use was also diverted as residential w.e.f the year 2014-15, therefore, the rates of residential plot was applicable on the proposed colony. By applying rates of agriculture land, undue benefit was extended to coloniser due to undervaluation of land and transfer of less land to EWS at alternate site.

4.2 Short recovery of fee from colonizers

Short recovery of fee of ₹ 76 lakh from three colonizers in lieu of land due to application of incorrect rate of land by Municipal Corporation, Korba

According to Rule 10 (1) of Chhattisgarh Municipal Corporation and Municipalities (Registration of Colonizer, Terms and Conditions) (CMRCTC) Rules, 2013, 15 *per cent* of the land should be transferred by the colonizer to the Competent Authority for economically weaker sections (EWS) and Rule 10 (3) provides that if the proposed colony is less than one acre, the colonizer may exercise the option of paying fee at current rate for raw land for the area prescribed by the District Collector and the amount should be deposited in the designated "Services to the Poor fund" bank account of the Municipality.

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[2] Total land area=35612 sqm, {Value of land in year 2016-17 (First 4048 sqm at the rate ₹ 8731 per sqm) + (balance 31564 sqm at the rate of 75 *per cent* of ₹ 8731) =₹ 24.20 crore}

[3] Total land area=5284.87 sqm, {Value of land in 2016-17 (First 4048 sqm at the rate of ₹ 4205 per sqm) + (balance 1236.87 sqm at the rate of 75 *per cent* of ₹ 4205) = ₹ 2.09 crore}

During test check of records (February 2020) of the Office of Commissioner, Municipal Corporation (MC), Korba, Audit observed that, Deputy Director, Town and Country Planning, Korba gave permission (March 2016, July 2016 and December 2018) to three private colonizers[4] respectively at three different location of Korba MC for development of land for residential purpose. For development of land for residential purpose, the land use is required to be diverted as residential in the records of Land Revenue Department as per the Land Revenue code of Chhattisgarh. In two out of three cases mentioned above, land use was diverted at the time of grant of permission while in one case diversion order was issued (May 2018) after the grant of permission by T&CP. Further, MC, Korba gave permission (November 2016, December 2017 and January 2019) to these three colonizers for development of colonies and construction of flats at these three different sites of Korba MC. The area of land allotted to these three colonizers for development was 2,267.06 sqm (0.223 hectare), 3,039.03 sqm (0.304 hectare) and 3,474.62 sqm (0.347 hectare). As the area of land of the proposed colonies was less than one acre (0.405 hectare), so the colonizers exercised the option to pay fee in the Services to the Poor fund at current rate of raw land in lieu of 15 *per cent* of land that was required to be transferred for EWS. Accordingly Colonisers had deposited ₹ 2.72 lakh, ₹ 1.08 lakh and ₹ 4.37 lakh aggregating to ₹ 8.17 lakh as fee in lieu of 15 *per cent* land.

The fee paid by Coloniser in lieu of land was calculated on the basis of per hectare rate prescribed for agriculture land in the Market Value Guidelines as the market rates of raw land as such was not prescribed by the District Collector separately.

Audit observed that as per Guiding Principles for Market Value of Immovable properties (Market Value Guidelines) for the year 2015-16 to 2017-18, if any agriculture land measuring less than 0.405 hectare falling under the limits of Municipal Corporation has been diverted for residential purpose, the market value shall be calculated at the plot rates prescribed in the Market Value Guidelines for that area. The plot rate of land at these three sites were ₹ 7,125; ₹ 6,700 and ₹ 5,600 per sqm. So, the fees in lieu of 15 *per cent* of land for these sites would be ₹ 24.23 lakh, ₹ 30.54 lakh and ₹ 29.19 lakh respectively aggregating to ₹ 83.96 lakh.

Thus, a total fee of ₹ 83.96 lakh was required to be collected against which fee of ₹ 8.17 lakh was deposited by the colonizers in the Service to the Poor Fund. Failure to apply the correct rate provided in the Market Value Guidelines by the Municipal Corporation, Korba resulted in short realisation of fee of ₹ 75.79 lakh in the Poor Fund.

On this being pointed out by Audit (February, 2020), the Commissioner, Municipal Corporation, Korba replied (September, 2021) that the amount of fee has been recovered at the rate per hectare of undeveloped land in accordance with guidelines for the value of immovable properties issued by Deputy Registrar.

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[4] viz. M/s. Sarvamangla Buildcon (2267.06 sqm), M/s. RKC Infratech (3039.03 sqm) and M/s. H M Infratech, Korba (3474.62 sqm).

Reply is not acceptable as any agricultural land measuring less than 0.405 hectare falling within the urban area, if diverted for residential purpose, the plot rates prescribed in the Market Value Guidelines would be applicable. Hence recovery of fee should have been made at the higher rates prescribed in the Guidelines.

The matter was reported (May 2022) to the Government. However, their reply is awaited (January 2023).

4.3 Irregular payment to contractor at higher rates for pipes used in the work

Municipal Corporation, Korba had made payment to contractor at higher rate applicable for Pre Cast Concrete pipes while Pre-stressed Cement Concrete pipes were used in work resulting in excess payment of ₹ 7.88 crore

As per Rule 9 under Section II of Chhattisgarh Financial Code, "Every Government servant who incurs or authorises the incurring of any expenditure from public funds should see that it does not contravene the standards of financial propriety. Every Government servant is expected to exercise the same vigilance in respect of expenditure incurred from public money, as a person of ordinary prudence would exercise in respect of expenditure of his own money. The expenditure should not be prima facie more than the occasion demands.

Under Atal Mission for Rejuvenation and Urban Transformation (AMRUT), the Mission Director, Chief Executive Officer, State Urban Development Agency (SUDA) issued (May 2016) administrative approval and technical sanction for water augmentation supply scheme Korba phase-II costing ₹ 207.03 crore. Accordingly, NIT for the work of providing, laying, joining, interconnection, testing and commissioning of raw water pumping main, clear water pumping main, clear water gravity main of PCCP pipes and DI pipes was issued by the Korba Municipal Corporation in June 2016. The specification of work under Annexure E-I of Notice Inviting Tender (NIT) included use of Pre-stressed Concrete Cylinder pipes for water supply mains. The work was awarded (November 2016) to a contractor[5] at a contract value of ₹ 115.51 crore and payment of ₹ 103.55 crore was made to the contractor (23rd Running Account bill) as of May 2023.

During test check of records (March 2020) in the Office of the Commissioner, Municipal Corporation, Korba, Audit observed that the payment to contractor for providing Pre stressed Cement Concrete pipes was made at higher rates applicable for Pre cast Concrete pipes. The rates for Pre cast Concrete pipe (500 mm to 800 mm) ranged from ₹ 6,372 to ₹ 9,688 Running Meter (RM) while that for Pre-stressed Cement Concrete pipes ranged from ₹ 3,371 to ₹ 6,233 RM in the SOR, 2013. This resulted in excess payment of ₹ 7.88 crore to contractor as detailed in the ***Appendix-4.1.***

[5] M/s The Indian Hume Pipe Co. Ltd., Mumbai

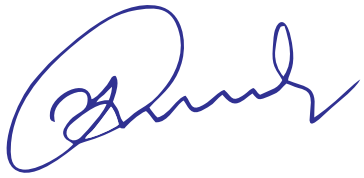
Audit noticed that NIT was not prepared correctly and there were discrepancies in the rates and type/name of item to be used in the work. In the NIT, term PCCP was used for Pre stressed Cement Concrete pipe as per the specification of pipe given in Annexure E-I of NIT whereas in SOR term PSCP is prescribed for the same. Further all the design criteria, specification details and standards (IS: 784) prescribed in the NIT were for Pre stressed Cement Concrete pipes. But in the schedule of quantity/NIT, the rates applicable to "Pre cast Concrete pipe" were adopted. However, correct reference of SOR item no. (20.10) and page (237) for Pre-stressed Cement Concrete pipes was used for work of Clear water gravity main and Clear water pumping main while for Raw water pumping main incorrect reference of SOR item no. (19.11) and page 230 was mentioned. Subsequently, amendment in NIT was approved (August 2016) by the Executive Engineer and Municipal Commissioner in which correct reference of item no. 20.10 (chapter 20) that deals with pre stressed pipes was revised to item no. 19.11 (Chapter19) pertaining to Pre cast Concrete pipes. Thus, amendment reinforced the existing ambiguity instead of removing it and raised serious question on the approving authority.

On this being pointed out by Audit, the Office of Municipal Commissioner replied (March 2020) that PCCP pipes were used in the work as mentioned in the schedule of quantity/contract. Due to typographical error in the schedule of quantity for clear water pumping main (Annexure F-2) and clear water gravity main (Annexure F-3) instead of item no. 19.11 (rate ₹ 9253) of SOR at Page 230, item no. 20.5 and 20.10 of SOR Page 235 and 237 was used mistakenly. To resolve the issue, a pre-bid meeting was held on 25 July 2016 and accordingly, revised information was uploaded in the Department's website and e-tender system. It was further stated that reference of PCCP Pipes to be used in the work is mentioned in Chapter 19 of PHED SOR. It may be noticed that PCCP Pipes used for Raw water rising main (RWP) & Clear water rising main (CWP) belongs to the same category as described in Page no. 95 and 96. Therefore, the same pipes as prescribed in the schedule of quantity/NIT were used in the work executed by Contractor and payment was made accordingly.

However, the reply is not acceptable as the contractor has used Pre-stressed Concrete pipes in the executed work as evident from the material consumption statements, measurements recorded in the Measurement books as well as the test reports of pipes. Contractor has not used the PCCP pipes as referred in the amended item code no. 19.5 at page 230 in chapter-19 of SOR and as such, payment to contractor cannot be made for the item that was not used in the work. Hence excess payment was made to the contractor due to adoption of incorrect terminology for Pre-stressed Concrete pipe.

After repeated follow-up by Audit with the UADD and Government, the Commissioner, Municipal Corporation, Korba deducted (April 2023) amount of ₹ 8.39 crore (excess payment of ₹ 7.88 crore and interest of ₹ 0.51 crore) from the 23rd RA Bill of the contractor on the basis of Audit observation. It is recommended that the Department initiate action to fix the responsibility of the officials involved in preparation and amendment of NIT and making excess payment to contractor.

The matter was brought to the notice (August 2022) of the Government. However, reply is awaited (May 2023).



Raipur
The : 11 February 2025

(YASHWANT KUMAR)
Principal Accountant General (Audit)
Chhattisgarh

Countersigned



New Delhi
The : 14 February 2025

(K. SANJAY MURTHY)
Comptroller and Auditor General of India

Appendices

Appendix- 3.1

(Referred to in paragraph 3.2.1.1)

Statement showing source of fund for ISWMF, NPN, Raipur

(Amount in ₹)

S. No.	Month/Period	Bill Amount	Deduction	Payable Amount	RTGS/Dated	Payment Amount
1	From May to December 2018	36933138	11182114	25751024	797/25.02.2019	25751024
2	From January to February 2019	14221797	2515657	11706140	308/15.05.2019	11706140
3	From March to April 2019	17058560	2630509	14428051	--	5000000
					850/14.08.2019	9428051
4	From May to August 2019	76727976	7095345	69632631	1137/30.09.2019	20000000
					1393/14.11.2019	20000000
					1432/22.11.2019	29632631
5	From September to October 2019	50444573	3046658	47397936	1549/17.12.2019	47397936
6	From November to December 2019	56749895	3267935	53481960	1847/19.02.2020	31079333
					25.03.2020	22402627
7	From January to March 2020	81044979	3361218	77683761	2080/21.04.2020	37683761
					2256/06.06.2020	30000000
					2501/31.07.2020	10000000
8	From April to May 2020	54538786	464418	54074368	2501/31.07.2020	6245462
					2582/28.08.2020	15000000
					2694/30.09.2020	17000000
					2795/29.10.2020	15828906
9	June to August 2020 + Return of Feedback amount from May 2018 to March 2020 + Annual value-added amount from May 2019 to May 2020	112592482	2154839	110437643	2878/18.11.2020	40000000
					2944/09.12.2020	40000000
					2998/29.12.2020	29889452
10	September to October 2020	57354555	1741650	55612905	3101/30.01.2021	29942645
					3211/03.03.2021	10000000
					3250/16.03.2021	16218451
11	November 2020 to February 2021	144884683	7349851	137534832	3316/31.03.2021	30000000
					81/07.05.2021	20000000
					142/29.05.2021	30000000
12	March to May 2021	113031731	2031582	111000149	230/01.07.2021	35000000
					443/16.09.2021	49886968
					579/25.10.2021	20000000
					829/30.12.2021	10000000
					932/25.01.2022	10000000
					1153/31.03.2022	25000000
					99/29.04.2022	18648013
13	June to August 2021	123234029	3398324	119835705	--	--
14	September to	111769771	3199494	108570277	--	--

	October 2021 + balance amount for month of August to October 2020					
15	November to December 2021	89489943	1362312	88127631	1016/23.02.2022	88127631
16	Jan-22	45831660	3228020	42603640	--	--
17	February to March 2022	82099195	3247256	78851939	--	--
18	Apr-22+ Previous withheld amount (80 lakh)	50626546	1578425	49048121	--	--
19	May-22	43168798	1553071	41615727	370/21.07.2022	41615727
20	June to August 2022	162523627	5658745	156863881	--	--
21	Difference Amount from Annual increment	49872252	997445	48874807	--	--
22	Sep-22	51766127	1867409	49898718	--	--
23	Oct-22	52098393	288363	51810030	--	--
				1604841876		**898484758**
Total		**1678063496**	**73220640**	Outstanding payment (1604841876 - 898484758) = **70,63,57,118**		

(Source: Information provided by Nagar Nigam Raipur)

Appendix-3.2

(Referred to in paragraph 3.2.2)

Statement showing year wise extent of cost recovery for MSWM

(₹in lakh)

S. No.	Name of ULB's	2017-18			2018-19			2019-20			2020-21			2021-22		
		Operating Expense	Operating Revenue	Cost Recovery *Per cent*	Operating Expense	Operating Revenue	Cost Recovery *Per cent*	Operating Expense	Operating Revenue	Cost Recovery *Per cent*	Operating Expense	Operating Revenue	Cost Recovery *Per cent*	Operating Expense	Operating Revenue	Cost Recovery *Per cent*
1	NPN Raipur	DNM*	65.14	--	682.13	77.85	11.41	2649.67	154.13	5.82	3463.70	130.02	3.75	5654.56	1781.75	31.51
2	NPN Jagdalpur	290.00	42.00	14.48	380.00	110.00	28.94	490.00	85.00	17.34	540.00	155.00	28.70	601.00	136.00	22.62
3	NPN Ambikapur	346.00	200.00	57.80	478.00	222.00	46.44	485.00	193.00	39.79	573.00	164.00	28.62	525.00	197.00	37.52
4	NPN Bhilai-Charoda	119.00	2.00	1.68	159.00	6.00	3.77	182.00	30.00	16.48	222.00	53.00	23.87	245.00	58.00	23.67
5	NPP Kumhari	169.51	0.85	0.50	24.87	5.27	21.19	54.1	2.31	4.27	46.87	9.01	19.22	50.03	7.69	15.37
6	NPP Kanker	71.00	10.00	14.08	77.00	31.00	40.25	86.00	19.00	22.09	86.00	19.00	22.09	95.00	36.00	37.89
7	NP Nawagarh	13.22	0.29	2.19	14.19	2.60	18.32	14.45	2.73	18.92	14.34	0.49	3.42	14.64	2.36	16.12

(*Data not maintained in nine ULBs viz. NPN Korba, N P Pharasgaon, NPP Jashpur, NPP Katghora, NPP Naila, NPP Bhatapara, NP Pali, NP Pathalgaon, N P Rajim)*

(Source: Information provided by ULBs and compiled by audit)

Appendix-3.3

(Referred to in paragraph 3.2.2)

Statement showing source of fund for payment of honorarium to SHGs under MCC

(₹in lakh)

S. No.	Item from which payment was made	Period of honorarium (in months)	No. of members of SHGs	Central Share	State Share	ULBs Share	Total honorarium paid	Remarks
1	14th FC and Octroi compensation	03/06	8140	695.94	231.98	1060.48	1988.4	03 months of Municipal Corporation and 06 months of Municipal Council and Nagar Panchayat
2		03	8140	413.67	137.90	669.41	1221.00	..
3		03	8156	428.21	142.75	652.43	1223.40	..
4		03	8156	428.21	142.75	652.43	1223.40	July to September- 2018
5		06	8156	856.38	285.46	1304.90	2446.80	October-2018 to March-2019
6	Octroi compensation	03	8612	452.15	301.42	538.22	1291.80	April to June-2019
7	14th FC and Octroi compensation	03	8612	--	--	--	1291.80	July to September-2019
8		03	8612	--	--	--	258.36	Increase honorarium Rs. 1000/- after Chief Minister's announcement on 27.07.2019 (Difference amount of July to September-2019)
9	Infrastructure/ Octroi compensation	03	8612	--	--	--	1550.16	October to December-2019
10		03	8612	--	--	--	1550.16	January to March-2020
11		03	8612	--	--	--	1550.16	April to June-2020
12		03	8612	--	--	--	1550.16	July to September-2020
13		03	8612	--	--	--	1550.16	October to December-2020
14		03	8612	--	--	--	1550.16	January to March-2021
15	Octroi compensation	03	8916	--	--	--	1604.88	April to June-2021
16		03	8916	--	--	--	1604.88	July to September-2021
17		09	170	--	--	--	91.80	To Municipal Corporation, Rajnandgaon for additional Manpower of 170 (January to Sepetember-2021)
18		06	9195	--	--	--	3310.2	October-2021 to March-2022
	Total						**26857.68**	

(Source: Information provided by SUDA)

Appendix-3.4

(Referred to in paragraph 3.2.3)

Statement showing efficiency of user charges collection

(₹in lakh)

S. No.	Name of ULB's	2017-18			2018-19			2019-20			2020-21			2021-22		
		Demand	Collection	*Percentage* of collection	Demand	Collection	*Percentage* of collection	Demand	Collection	*Percentage* of collection	Demand	Collection	*Percentage* of collection	Demand	Collection	*Percentage* of collection
1	NPN Raipur	DNM	65.14	--	DNM	77.85	--	DNM	154.13	--	DNM	130.02	--	DNM	1781.75	--
2	NPN Jagdalpur	DNM	1.78	--	101.50	66.80	65.81	102.50	47.06	45.91	121.92	96.18	78.89	121.92	106.77	87.57
3	NPN Korba	DNM	2.36	--	DNM	25.97	--	DNM	26.26	--	DNM	27.16	--	225.13	154.38	68.57
Total UC collected with Property Tax		**--**	**69.28**	**--**	**--**	**170.62**	**--**	**--**	**227.45**	**--**	**--**	**253.16**	**--**	**--**	**2042.90**	**--**
4	NPN Ambikapur	100.00	115.67	115.67	150.00	129.4	86.27	170.00	144.22	84.84	170.00	125.66	73.92	170.00	136.00	80.00
5	NPP Bhatapara	10.00	1.61	16.10	10.00	9.91	99.10	10.00	9.69	96.90	10.00	6.15	61.50	10.00	4.62	46.20
6	NPP Kanker	10.00	8.65	86.50	31.00	28.55	92.10	19.00	16.12	84.84	19.00	16.12	84.84	36	16.64	46.22
7	NPN Bhilai-Charoda	DNM	DNM	--	DNM	DNM	--	33.04	23.13	70.00	67.47	47.23	70.00	69.47	48.63	70.00
8	NPP Katghora	DNM	DNM	--	20.70	2.53	12.22	20.70	4.17	20.14	20.75	1.93	9.30	20.77	1.87	9.00
9	NPP Janjgir Naila	DNM	DNM	--	DNM	DNM		DNM	DNM	--	DNM	DNM	--	DNM	DNM	--
10	NPP Kumhari	1.20	0.85	70.83	6.00	5.28	87.83	2.80	2.32	82.50	10.00	9.01	90.10	8.00	7.69	96.13
11	NPP Jashpur	DNM	0.22	--	DNM	1.60	--	DNM	1.93	--	DNM	1.19	--	DNM	1.04	--
12	NP Pali	DNM	DNM	--	3	2.83	94.33	3.5	1.78	50.86	3.5	0.46	13.14	3.5	1.96	56.00
13	NP Nawagarh	DNM	0.29	--	DNM	2.6	--	DNM	2.73	--	DNM	0.49	--	DNM	2.36	--
14	NP Pathalgaon	DNM	0.56	--	3.88	3.67	94.59	3.88	3.86	99.48	3.88	2.58	66.49	3.88	2.98	76.80
15	NP Rajim	DNM	0.88	--	DNM	3.39	--	DNM	3.25	--	DNM	2.15	--	DNM	1.96	--
	NP Pharasgaon	DNM	DNM	--	DNM	--	--	3.45	2.95	85.51	3.50	3.10	88.57	3.5	3.00	85.71
Total UC collected by SHG		**--**	**128.73**	**--**	**--**	**189.76**	**--**	**--**	**216.15**	**--**	**--**	**216.07**	**--**	**--**	**228.75**	**--**
Total UC collected with Property Tax –		**2763.61**														
Total UC collected by SHG –		**979.46**														
Grand Total		**3743.07**														

DNM- Data Not Maintained. *(Source: Information provided by ULBs & compiled by audit)*

Appendix – 3.5

(Referred to in paragraph 3.3.2.2)

Assessment of Waste Generation as per Annual Reports in ULBs

S. No.	Name of ULB	Geographical Area (in Square KM)	No. of Wards	Population			Per head Waste Generation (in gram/ per day)	Total Waste Generated (TPD)
				As per 2011 census	Annual Report (2021-22)	Increase in percentage		
1	NPN, Raipur	178.00	70	1027264	1027264	0	535.4	575
2	NPN, Korba	215.02	67	363390	363390	0	246	100
3	NPN, Ambikapur	41.30	48	125392	145300	**1.4**	351	52
4	NPN, Jagdalpur	50.49	48	125463	125463	0	295	40
5	NPN, Bhilai-Charoda	80.64	40	98008	118706	**1.8**	151.64	18
6	NPP, Katghora	17.98	15	22609	27228	**1.7**	157.84	4.2
7	NPP, Janjgir-Naila	19.36	25	40561	40561	**0**	225	9.12
8	NPP, Kumhari	36.01	24	35044	35044	**0**	180.34	6.32
9	NPP, Bhatapara	16.05	31	57512	57512	**0**	220	5.9
10	NPP, Jashpurnagar	12.66	20	25422	25422	0	232.44	6.5
11	NPP, Kanker	24.00	21	27541	27541	0	140	0.2
12	NP, Pali	4.09	15	5514	6030	**1**	115	1
13	NP, Nawagarh	16.61	15	10541	10541	**0**	201.01	1.73
14	NP, Patthalgaon	14.70	15	16613	16137	**0**	840	0.84
15	NP, Rajim	11.00	15	14090	14090	0	138	3.5
16	NP, Pharasgaon	8.00	15	6306	6306	0	106	2

(Source: Information provided by CECB Raipur)

Appendix - 3.6

(Referred to in paragraph 3.3.4)

Capacity development for SWM in ULBs

S. No.	Name of ULB	No. of Wards	SLRM Center		Compost shed	
			No. of SLRM sanctioned prescribed in MCC 2017	No. of SLRM Center at present (March 2022)	No. of Compost shed sanctioned prescribed in MCC 2017	No. of Compost Shed at present
1	NPN, Korba	67	10	19	1	2
2	NPN, Ambikapur	48	17*	18	1	1
3	NPN, Jagdalpur	48	10	10	1	1
4	NPN, Bhilai-Charoda	40	10	10	1	1
5	NPP, Katghora	15	4	2	1	1
6	NPP, Janjgir-Naila	25	4	3	1	1
7	NPP, Kumhari	24	4	3	1	1
8	NPP, Bhatapara	31	4	4	1	1
9	NPP, Jashpurnagar	20	4	2	1	1
10	NPP, Kanker	21	4	3	1	1
11	NP, Pali	15	1	1	1	1
12	NP, Nawagarh	15	1	1	1	1
13	NP, Patthalgaon	15	1	1	1	1
14	NP, Rajim	15	1	1	1	1
15	NP, Pharasgaon	15	1	1	1	1

(Source: Information provided by ULBs and compiled by audit)

* Municipal Corporation Ambikapur being a model ULB for MCC, it was operating SWM with 17 SLRM Centre.

Appendix-3.7

(Referred to in paragraph 3.3.7)

Statement showing survey for Rag Picker identification

S. No	Name of the ULB	Survey Conducted	No. of identified Rag picker	Number of rag picker engaged in SWM
1	Nagar Nigam Raipur	Yes	154	154
2	Nagar Nigam Korba	Yes	110	110
3	Nagar Nigam Ambikapur	Yes	401	
4	Nagar Nigam Jagdalpur	No	--	--
5	Nagar Nigam Bhilai-Charoda	Yes	List not provided	--
6	Nagar Palika Parisad Katghora	No	--	--
7	Nagar Palika Parisad Janjgir-Naila	No		--
8	Nagar Palika Parisad Kumhari	No	--	--
9	Nagar Palika Parisad Bhatapara	No	--	--
10	Nagar Palika Parisad Jashpur	Yes	Rag Picker not available	--
11	Nagar Palika Parisad Kanker	No	--	--
12	Nagar Panchayat Pali	Yes, only in 2017-18	Rag Picker not available	--
13	Nagar Panchayat Nawagarh	No	No	--
14	Nagar Panchyat Pathalgaon	Yes	List not provided	--
15	Nagar Panchyat Rajim	Yes	--	--
16	Nagar Panchayat Pharasgaon	No	No	--

(Source: Information provided by ULBs)

Appendix-3.8

(Referred to in paragraph 3.4.1.4)

Statement showing lower capacity development and non-functional developed capacity

S. No.	Name of ULB	Details of SLRM				
		SLRMs prescribed in MCC	SLRMs Constructed	SLRMs operational	SLRMs non-operational	Reason for non-operational
1.	NPP, Katghora	4	2	2	--	
2.	NPP, Janjgir-Naila	4	3	3	--	
3.	NPP, Kumhari	4	3	3	--	
4.	NPP, Bhatapara	4	4	3	1	No approach road
5.	NPP, Jashpurnagar	4	2	2	--	
6.	NPP, Kanker	4	3	2	1	Objection by Locals
	Total	**24**	**17**		**2**	

(Source: Information provided by ULBs and compiled by audit)

Appendix – 3.9

(Referred to in paragraph 3.4.3 and 3.5.2)

Statement showing operational status of SLRM centres and compost sheds in the selected ULBs

S. No.	Name of ULB	Sanction, construction, operational status of SLRM centre							Sanction and operational status of compost shade	
		ULB wise no. of SLRM centers sanctioned and constructed			Constructed SLRM Centres operational and non-operational		Operational SLRM centre in use for *Godhan Nyay Yojana (*GNY) and SWM			
		No. of SLRM sanctioned in MCC	No. of SLRM constructed	Difference between sanctioned and constructed	No. of SLRM operational	No. of non-operational SLRM	Operational SLRM centre in use for *Godhan Nyay Yojana*	Operational SLRM in use entirely for SWM	Sanctioned Compost Shade	In use for GNY or SWM
1	NPN, Korba	19	19	**0**	19	0	2 (Partially)	**17**	2	1 GNY 1 SWM
2	NPN, Ambikapur	18	18	**0**	18	0	--	**18**	1	1 SWM
3	NPN, Jagdalpur	10	10	**0**	8	2	2 (Fully)	**6**	1	1 GNY
4	NPN, Bhilai-Charoda	10	10	**0**	**10**	**0**	0	**10**	1	1 GNY
5	NPP, Katghora	4	2	**2**	2	0	--	**2**	1	1 SWM
6	NPP, Janjgir-Naila	4	3	**1***	3	0	1 (Partially)	**2**	1	1GNY
7	NPP, Kumhari	4	3	**1**	3	0	--	**3**	1	1SWM
8	NPP, Bhatapara	4	4	**0**	3	1	--	**3**	1	Non-functional
9	NPP, Jashpurnagar	4	2	**2**	2	0	--	**2**	1	1GNY
10	NPP, Kanker	4	3	**1**	2	1	--	**2**	1	Non-functional
11	NP, Pali	1	1	**0**	1	0	--	**1**	1	1GNY
12	NP, Nawagarh	1	1	**0**	1	0	1 (Partially)	**0**	1	1 GNY
13	NP, Patthalgaon	1	1	**0**	1	0	1 (Fully)	**0**	1	1 GNY
14	NP, Rajim	1	1	**0**	1	0	1 (Partially)	**0**	1	1 GNY
15	NP, Pharasgaon	1	1	**0**	1	0	--	**1**	1	1 GNY
Total		**86**	**79**	**7**	**75**	**04**	**08**	**67**	**16**	**10 GNY 04 SWM 2 NF**

**SLRM incomplete.*

(Source: Information provided by ULBs and compiled by audit)

Appendix- 3.10

(Referred to in paragraph 3.4.3)

Statement showing expenditure incurred on non-functional SLRM centres and compost shed

(₹ in lakh)

S. No	Name of the ULB	SLRM centre As per MCC	SLRM Actually constructed	No of SLRM not operations	Reason for not functioning	Expenditure Incurred
1.	Nagar Palika Parisad Kanker	4	3	1	Local objection	23.34
2.	Nagar Nigam Jagdalpur	10	10	2	Inappropriate location selection	13.88
3.	Nagar Palika Parisad Bhatapara	4	4	1	No approach road	21.39
4.	Nagar Palika Parisad Janjgir-Naila	4	3	1	Partially Constructed on disputed land (ward 8)	10.37
Compost shed						
1	Nagar Palika Parisad Kanker	1 Shed	1	1	No approach road	12.74
Total						**81.72**

(Source: Information provided by ULBs and compiled by audit)

Appendix – 3.11

(Referred to in paragraph 3.4.5.2)

Statement showing satellite map with Latitude and Longitude of unrecognised dumping ground in various ULBs





Nagar Panchayat Pathalgaon, Lat 22.533357, Lon 83.435295.





Nagar Palika Parisad Kanker, Lat 20.269892, Lon 81.498736.





Nagar Nigam Korba (Near Minimata SLRM Centre),Lat 22.360048, Lon 82.715896





Nagar Palika Parisad Bhatapara, Lat 21.734865, Lon 81.972123



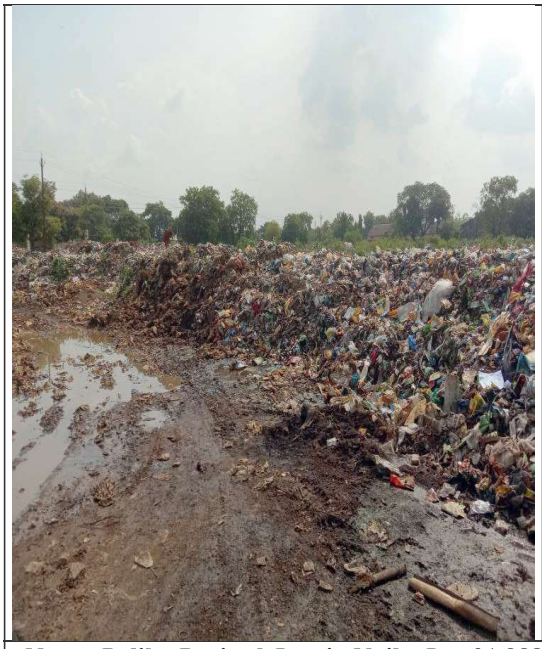


Nagar Palika Parisad Jashpur, Lat 22.89500, Lon 84.15607





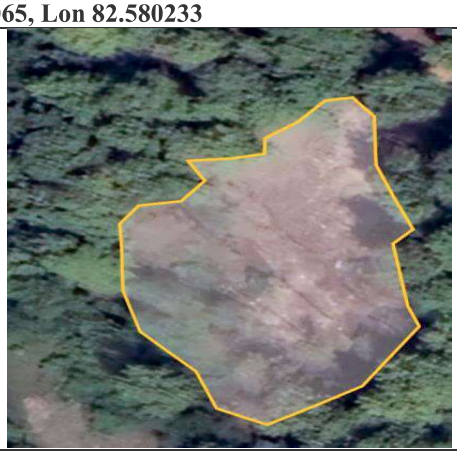
Nagar Nigam Ambikapur, Lat 23.093647, Lon 83.147312





Nagar Palika Parisad Jangir-Naila, Lat 21.988065, Lon 82.580233



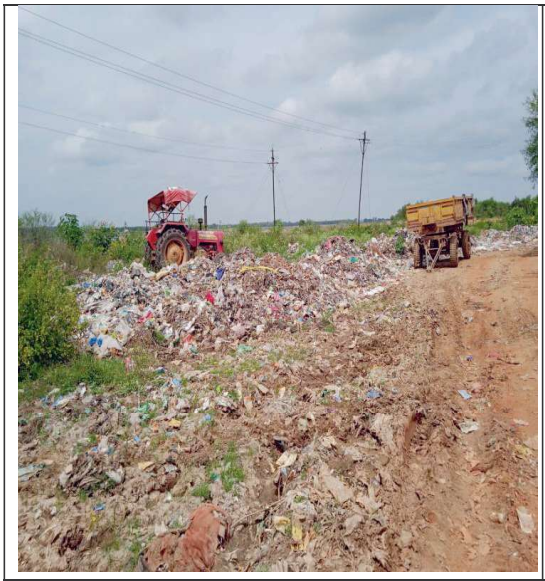


Nagar Nigam Korba (Balco), Lat 22.4030590 Lon 82.7534350



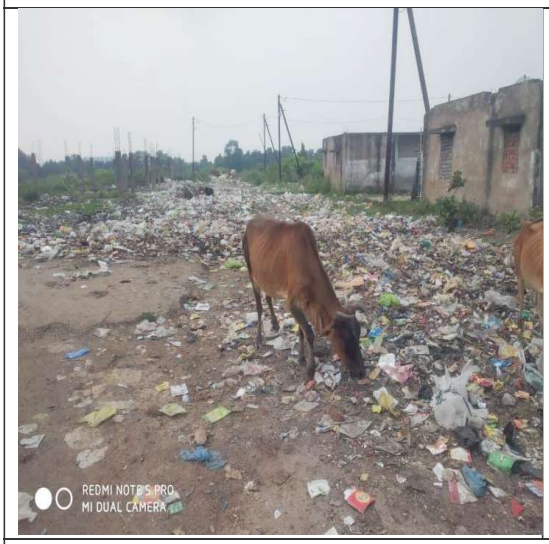


Nagar Nigam Korba (NTPC), Lat 22.410015, Lon 82.650509





Nagar Panchayat Rajim, Lat 20.97980, Lon 81.88659





Nagar Palika Parisad Bhatapara, Lat 21.750592, Lon 81.960335





Nagar Palika Parisad Kumhari, Lat 21.269403, Lon 81.530512

Appendix-3.12

(Referred to in paragraph 3.5.1)

Details of ULB wise comparison of developed capacity with required capacity

S. No.	Name of ULB	No. of Wards	Population (As per 2011 census)	No. of House Holds	No. of Business Institution	SLRM Centre			No of SLRM Centre required (Ratio of SLRM centre to HH/CC at Ambikapur-1:1705)	Ratio/ Percentage of shortfall
						No. of SLRM sanctioned prescribed in MCC	No. of SLRM Centre constructed	No of SLRM Centre operational (Dec.22)		
1	NPN, Korba	67	363390	84200	10632	10	19	19	56	1: 4990 (66)
2	***NPN, Ambikapur (model criteria)***	***48***	***125392***	***27251***	***3435***	***Pre-existing Model***	***18***	***18***	***18***	***1:1705***
3	NPN, Jagdalpur	48	125463	29610	1695	10	10	6	18	1:5200 (67)
4	NPN, Bhilai-Charoda	40	98008	24590	1140	10	10	10	15	1:2573 (34)
5	NPP, Katghora	15	22609	5552	270	4	2	2	3	1:2911 (41)
6	NPP, Janjgir-Naila	25	40561	10078	1523	4	4	3	7	1: 3867 (58)
7	NPP, Kumhari	24	35044	7518	1336	4	3	3	5	1:2951 (40)
8	NPP, Bhatapara	31	57512	11359	1660	4	4	3	8	1: 4339 (63)
9	NPP, Jashpurnagar	20	25422	6433	531	4	2	2	4	1: 3482 (50)
10	NPP, Kanker	21	27541	6429	1551	4	3	2	5	1:3990 (58)
11	NP, Pali	15	5514	1242	110	1	1	1	1	--
12	NP, Nawagarh	15	10541	2636	226	1	1	1	2	1:2862 (40)
13	NP, Patthalgaon	15	16613	3724	95	1	1	1	2	1: 3819 (55)
14	NP, Rajim	15	14090	3668	0	1	1	1	2	1:3668 (53)
15	NP, Pharasgaon	15	6306	1478	0	1	1	1	--	--

(Source: Information provided by ULB's/CPCB and compiled by audit)

Appendix-3.13

(Referred to in paragraph 3.5.4)

Statement showing status of Compost Machine in ULBs

S. No.	Name of the ULB	No of Compost Machine/Shed	Name of the SLRM centre in which Installed	Status of functioning as on the date of JPV	Expenditure Incurred (₹. In Lakh)	Month of purchase/Reasons for non functional
1	Nagar Panchyat Pathalgaon	1 machine	SLRM Centre Ambedkar ward	Non- functional	20.98	October 2020/ Laying idle due to lack of segregation of organic waste. Presently non-functional.
2	Nagar Palika Parisad Kanker	1 Machine	Albela ward	Non- functional	54.99	September 2022/ Unable to produce compost from the very beginning. Last physically verified as on 26-06-23.
3	Nagar Palika Parisad Bhatapara	5 compost Machine, one purchased in July but not installed during JPV.	4 Subhas ward & 1 Dindayal ward	Non-functional	75.27	May 2018/ Four machines non-functional. June 2022/ Unable to produce compost from the very beginning. Last physically verified as on 22-06-23.
4	Nagar Panchayat Pali	1 machine	Near SLRM Centre	Non-functional	15.00	September 2020/ Lying idle after first use.
5	Nagar Nigam Ambikapur	1 machine	Near Bus stand	Non-functional	35.90	September 2017/ Lying idle after first use.
6	Nagar Palika Parisad Janjgir	1 machine	SLRM in ward no.-1	Non- functional	Voucher not available	
Total		**10**			**202.14**	

Appendix-4.1

(Referred to in paragraph 4.3)

Statement showing details of avoidable expenditure on account of PCCP pipes

(Amount in ₹)

S. No.	SOR Item No.	Particulars of Item	Size	UNIT	Work Component	BOQ as per Tender	Executed quantity as per MB (in RM)	Actual Rate in SOR with-item 20.10 & 20.5 (A)	SOR Rate used for payment with item 19.11 & 19.5 (B)	Difference (B-A = C)	Avoidable expenditure (RM*C)
1.	20.10	Pre-stressed Cement Concrete Pipes (PCCP)Test Pressure 20 Kg per Sq.cm	700mm	Running Meter	Raw Water Pumping Main	3232	3232.00	6233	9253	3020	9760640
2.	20.10	PCCP Test Pressure 20 Kg per Sq.cm	700mm	Running Meter	Clear Water Pumping Main	7213	6416.90	6233	9253	3020	19379038
3.				Running Meter	Clear Water Pumping Main (Excess execution)		795.10		9253	3020	2401202
4.	20.5	PCCP Test Pressure 10 Kg perSq.cm	800mm	Running Meter	Clear Water Gravity Main	9501	9115.89	5887	9688	3801	34649498
5.			700mm	Running Meter		1436	1406.87	4873	8695	3822	5377057
6.			600mm	Running Meter		4630	4267.68	4489	7452	2963	12645136
7.			500mm	Running Meter		2586	0.00	3371	6372	3001	0
Total											**84212571**
Tender rate 6.45 *per cent* below (deduct)											**5431711**
Net Total											**78780860**

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