TABLE OF CONTENTS

APPENDICES

Preface

This Report has been prepared for submission to the Government of Chhattisgarh in accordance with terms of notification dated 24 October 2011 issued by the Government of Chhattisgarh entrusting the Comptroller and Auditor General of India Technical Guidance and Supervision over the audit of Urban Local Bodies (ULBs) and Panchayati Raj Institutions (PRIs).

This Report has been prepared in two parts. Part-I deals with the observations on ULBs and Part-II with observations on PRIs.

Chapter-I and III of this Report contains an overview of Urban Local Bodies and Panchayati Raj Institutions.

Chapter-II contains seven transaction audit paragraphs on ULBs. Chapter-IV deals with performance audit of Backward Region Grant Fund. Chapter V contains three transaction audit paragraphs on PRIs.

The instances mentioned in the Report are those which came to notice in the course of test audit for the period 2012-13 as well as those which came to notice in earlier years, but could not be dealt with in previous Reports; instances relating to the period subsequent to 2012-13 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 consists of two Parts. Part - I on Urban Local Bodies (ULBs) and Part - II on Panchayati Raj Institutions (PRIs). Part I is divided into two Chapters viz. Chapter- 1: Overview of ULBs and Chapter –2: Audit of Transactions. Part II consists of three Chapters viz. Chapter 3: Overview of the PRIs, Chapter 4: Performance Audit of Backward Region Grant Fund Programme and Chapter-5: Audit of Transactions.

PART – I: URBAN LOCAL BODIES

CHAPTER-I: OVERVIEW OF URBAN LOCAL BODIES

The steps to be taken by DLFA under TGS have not been followed. Although training for the staff of DLFA had been conducted by the Accountant General, approval of Accountant General on audit plan was not obtained by the DLFA and sample Inspection Reports were not sent.

(Paragraphs 1.1 to 1.8)

CHAPTER – II: AUDIT OF TRANSACTIONS

The construction work of *Haat Bazaar* on which an expenditure of ₹ 30.28 lakh has been incurred remains incomplete three years beyond the scheduled date of completion.

(Paragraph 2.1)

Initiation of construction work of Commercial Complex without ensuring clear possession of site of Rajkishore Nagar, Bilaspur resulted in non-completion and blockade of funds of ₹ 1.08 crore.

(Paragraph 2.2)

Delay in execution of construction work of mini stadium due to not ensuring encroachment free site resulted in blockage of ₹ 55.46 lakh.

(Paragraph 2.3)

Failure to ensure speedy construction of houses led to cost escalation and non-completion of the houses.

(Paragraph 2.4)

The work of construction of houses for urban poor was taken up without ensuring prior possession of the site free from encroachment leading to cost escalation of ₹ 13.45 crore.

(Paragraph 2.5)

Start of construction without ensuring firm demand resulted in shops constructed at a cost of ₹ 20.25 lakh remaining vacant and the shops on which an expenditure of ₹ 16.50 lakh has been incurred in another location remained incomplete.

(Paragraph 2.6)

Award of work in violation of scheme guidelines and failure to take action against executing agencies resulted in non-completion of residential quarters under *Valmiki Ambedkar Aawas Yojana* and escalation in cost to the tune of ₹ 1.01 crore.

(Paragraph 2.7)

PART – II: PANCHAYATI RAJ INSTITUTIONS

CHAPTER –III: OVERVIEW OF THE PANCHAYATI RAJ INSTITUTIONS

Significant number of outstanding objections of DLFA were not settled. There was short devolution of funds from the State Government's Own Tax Revenue during the period from 2008-09 to 2011-12. In the year 2012-13 the devolution of funds was as recommended by second SFC.

(Paragraphs 3.1 to 3.10)

CHAPTER-IV: PERFORMANCE AUDIT OF BACKWARD REGION GRANT FUND

The Central objective of BRGF was to bring a huge turn around in backward areas through convergence of all the schemes and programmes and preparation of integrated district plan with involvement at grass root level. Baseline survey to identify the reason of backwardness and missing development infrastructure was not conducted, rendering the planning process irrelevant. Decentralised planning at village, GP, block and district level was missing. Gram Sabhas in rural areas were hardly consulted and Area Sabhas in urban areas were never consulted while preparing Annual Plans under BRGF. There was absence of institutional arrangements as well as professional support at GP, JP and ZP. Despite engagement of Technical Support Institutions for plan formulation, there were deficiencies like delays in preparation of Annual Plans and inclusion of inadmissible works in the AAPs. Diversion and parking of programme funds in fixed deposits as well as parking of funds in Non-interest bearing Accounts were also noticed. Implementation of the programme also suffered due to absence of quality checks, lack of transparency in contract management and non-utilisation of completed projects. Low coverage under training to PRI members and staff etc. led to poor human capital formation. Monitoring was inadequate. The role of the DPC remained limited to only a plan approving body for BRGF and technical and professional support to DPC for guidance, preparation of integrated district plans, monitoring and evaluation of the outcome were hardly available. No robust mechanism for social audit, peer review of performances of PRIs and ULBs was put in place.

(Paragraph 4.1 to 4.1.15)

CHAPTER – V: AUDIT OF TRANSACTIONS

Supply and installation of Oil Extraction Mill was carried out at a cost of ₹ 18.47 lakh without tendering. The Oil Extraction Mill had been lying idle due to lack of electric supply for which advance action was not taken.

(Paragraph 5.1)

Failure to ensure firm demand before start of construction led to assets created at a cost of ₹ 40.90 lakh being not put to use.

(Paragraph 5.2)

An amount of ₹ 44.22 lakh was spent from funds provided under *Moolbhoot Yojana* on inadmissible works.

(Paragraph 5.3)

PART – I URBAN LOCAL BODIES

CHAPTER I

OVERVIEW OF THE URBAN LOCAL BODIES

1.1 Introduction

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. The 74th Constitutional amendment gave constitutional status to Urban Local Bodies (ULBs) and established a system of uniform structure, regular election and regular flow of funds through Finance Commission etc. As a follow up, the States are required to entrust these bodies with powers, functions and responsibilities as to enable them to function as institutions of self-government.

Article 243Q of the Constitution envisages that there shall be constituted in every State, 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. 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.

The Madhya Pradesh/ Chhattisgarh Municipalities Act, 1961 was enacted by the then undivided Madhya Pradesh, and was adapted (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. At present, there are 10 Municipal Corporations, 32 Municipal Councils and 127 Nagar Panchayats. The last elections for the ULBs were held during 2009-10. The total population of the 169 ULBs of the state amounts to 5.90 million urban population i.e. 23 *per cent* of the total population of the state.

The basic information about the State of Chhattisgarh is given below:

Table 1.1: Basic information about the State

Particulars	Unit	State figure	All India figure
Population*	Crore	2.55	121.02
Share in country's population*	*per cent*	2.11	100
Urban population*	Crore	0.59	38
Share of urban population*	*per cent*	23	31
Literacy rate*	*per cent*	71	74
Sex ratio (female per thousand males)*	Ratio	991/1000	940/1000
Municipal Corporations#	Number	10	139
Municipal Councils#	Number	32	1595
Nagar Panchayats#	Number	127	2108

*Source: * Census 2011. # Figures as provided by UADD Raipur and 13th Finance Commission Report*

1.2 Administrative arrangement

The Urban Administration and Development Department (UADD) is the administrative department for the various Municipal Corporations, Municipal Councils and Nagar Panchayats in the State. A Directorate has been established under UADD, with its regional offices at Raipur, Bilaspur, Sarguja and Jagdalpur. State Urban Development Authority (SUDA), constituted under UADD is responsible for implementation and monitoring of poverty alleviation programmes in the urban areas of the State. District Urban Development Authority (DUDA) has been established in each district under the chairmanship of the respective Collectors. Project Officers have been appointed in each DUDA and have been made responsible for the management of its operations. For the management of urban administration and fulfillment of responsibilities, each ULB has an elected Municipal Corporation/Municipal Council/Nagar Panchayat.

1.2.1 Responsibilities of the Urban Administration and Development Department

The main activities of the department are as follows:-

1. Public health and hygiene in urban areas
2. Supervision of development schemes in slum areas
3. Development of special schemes for upliftment of urban poor and their supervision
4. Provision of housing facilities to urban poor
5. General Administration and Management of finances

1.3 Accounting arrangements

Article 243X of the constitution 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 127 and Clause 132 of Chhattisgarh Municipalities Act, 1961. ULBs have received funds on monthly basis under *Chungi* Compensation Grant and Passenger Tax Special Grant by the Government. In addition to this, at the ULBs level various types of taxes have been imposed including Property tax, Composite (*Samekit*) tax, Water tax, Market fee, Export tax etc. In urban areas, the process of self-assessment of the property tax has been enforced by the government to reduce the difficulties for assessment and collection of property tax.

1.3.1 Chhattisgarh Infrastructure Development Fund :

Chhattisgarh Urban Development Fund Rule 2003 had been implemented for the systematic development under urban local bodies in the state. Two types of accounts are maintained under this fund, viz. Devolution Account and Infrastructure Account. Devolution account includes the grants received under regular *Chungi* Compensation, Passenger Tax, Registration fee, Bar license fee and other compensation grants, which are utilized by the ULBs as per discretion. The Infrastructure Account consists of the funds received in

accordance with the recommendations of State Finance Commission (SFC) and funds received for items like repair and maintenance of road etc. These funds are utilized for: (i) Road repair works, (ii) Schemes related to drinking water, (iii) Reforms of Fire Brigade service, (iv) Any special scheme of the State Government, (v) Solid waste management, and (vi) Development of basic amenities.

1.3.2 Adoption of Budget and Accounting formats

Consequent upon adoption of the budget and accounting format for ULBs as prescribed by the Task Force constituted by Government of India in association with the Comptroller & Auditor General of India (CAG), the UADD Chhattisgarh initiated the process of accrual accounting system. Department stated that all the Municipal Corporations, 28 out of the 32 Municipal Councils and 73 out of the 127 Nagar Panchayats have implemented the accrual system of accounting. In addition to this 20 administrative offices of the UADD have also implemented the accrual system of accounting.

As per the decisions taken in the National Seminar organized (September 2003) by the Ministry of Urban Development, GoI, a Steering Committee was to be formed in all the States to oversee the implementation of budget and accounting formats as suggested by the Task Force. The formation of any such committee was not intimated by the department.

1.4 Source of revenue

There were mainly two sources of revenue for local bodies (i) Government grants and (ii) own revenues. Own revenue resources of ULBs comprise tax and non-tax revenues realised by them. Government grants comprise funds released by the State Government and Government of India (GoI) on the recommendation of SFC, Central Finance Commission and GoI share for implementation of various schemes. The ULBs also obtain loans for implementation of various schemes relating to urban development.

1.5 Overview of schemes

1.5.1 State sponsored general schemes operated by the UADD

The following main schemes are operated by the UADD for the development of urban areas:
(i) ***Sarovar Dharohar Yojana***: This scheme aims for environmental reform, renovation and beautification of ponds situated in urban areas;

(ii) ***Pushp Vatika Udyan Yojna***: The scheme was implemented to develop the vacant land area existing between colonies situated in urban areas and convert them to gardens;

(iii) ***Pandit Sundar Lal Sharma Safai Kamgar Awas Yojana:*** The objective of the scheme is to provide housing facilities to the *safai kamgar* employed in ULBs;

(iv) ***Baba Guru Ghasidas Gandi Basti Utthan Yojana***: This scheme envisages basic amenities like drinking water, drains, electricity supply, sanitation etc. in slum areas of cities.

(v) ***Mukhyamantri Swabalamban Yojana***: The scheme aimed to provide shops/platforms to unemployed youth under all ULBs for self employment;

(vi) ***Bhagirathi Nal Jal Yojana***: The objective of the scheme was to provide free drinking water to urban poor families living in congested inhabitations.

1.5.2 Central sponsored general schemes operated by the UADD

The following main Centrally sponsored schemes are being operated by the UADD:

(i) ***Swarna Jayanti Shahari Rojagar Yojana:*** The objective of the scheme is to provide opportunity for employment of members of poor families residing in urban areas along with imparting training for their skill development. There is also provision for sanction of loans through banks to those youth/women who are interested in self employment. In addition to this, the scheme has provisions for empowerment of women of poor families through community structure by way of providing financial assistance of upto ₹ 10 lakh to women self help groups.

(ii) **Jawahar Lal Nehru National Urban Renewal Mission**: The scheme was launched for urban development and eradication of poverty. Under this scheme, 80 *per cent* of the funds is provided by Central Government, 10 *per cent* of the funds was to be provided by the State Government and the balance 10 *per cent* amount was to be borne by the ULB.

(iii) **Urban Infrastructure Development Schemes for Small and Medium Towns***:* The scheme aims at providing the infrastructure in small and medium towns through decentralisation and to encourage the participation of private sector for development of requisite infrastructure in well planned manner. The funding pattern is the same as that in Jawahar Lal Nehru Urban Renewal Mission.

(iv) **Integrated Housing and Slum Development Project**: The scheme aims to provide suitable housing facilities and basic amenities in the slum areas of selected towns, so that a better and healthy environment is provided to the people living in slums. Cluster approach is to be employed for the implementation under the scheme.

1.6 Audit arrangement

The State Government has appointed Director/Commissioner of Local Fund Audit (DLFA) as a primary auditor of accounts of Urban Local Bodies. The office of the Accountant General (Audit) (AG) is conducting audit of ULBs under Technical Guidance and Supervision (TGS) module as notified (October 2011) by the State Government. The CAG of India shall have the right to conduct such test check of the accounts and to comment on and

supplement the report of the Statutory Auditor, as he may deem fit under sub-section (1) of section 20 (1) of the CAG's (Duties, Powers and Conditions of Service) Act 1971.

The CAG may provide suitable Technical Guidance and Supervision to primary external auditors of ULBs viz the Local Fund Audit (Statutory Auditor) for the purpose of strengthening Public Finance Management and Accountability in Urban Local Bodies. The parameters of such TGS are as given in Section 152 to 154 of Audit and Account Regulation, 2007 issued by the CAG of India under Section 23 of the CAG's (DPC) Act, 1971, which are as under:

- The Local Fund Auditor shall prepare an annual audit plan for next financial year by the end of March every year.
- The audit methodology and procedure for the audit of ULBs by the DLFA shall be as per Statutes enacted by the State Government and guidelines prescribed by CAG of India.
- Copies of inspection reports (IRs) shall also be forwarded by DLFA to the AG (Audit) for advice on system improvement.
- DLFA shall furnish returns in such format as may be prescribed by the CAG for advice and monitoring.
- The AG (Audit) would conduct test check of some units in order to provide technical guidance and report of the test check would be sent to the DLFA for pursuance of action.
- Irrespective of the money value, any serious irregularities shall be intimated to the AG (Audit)
- DLFA shall develop a system of internal control in his organisation in consultation with the AG (Audit).
- The AG (Audit) shall also undertake training and capacity building of the Local Fund Audit staff.

In this regard, the office of Accountant General (Audit), Chhattisgarh imparted two successful training programmes on efficacy of TGS for conduct of audit of PRIs and ULBs and audit methodology to the staff of DLFA.

1.6.1 Outstanding Audit observations

The number of outstanding audit objections of ULBs was 56001 as of March 2014 pertaining to the period 2008-09 to 2012-13. The number of outstanding objections of AG's Inspection Reports was 50 as of March 2014. Details of outstanding objections are as under:

Table 1.2: Outstanding audit objections of DLFA

Sl. No.	Financial Year	ULB			
		Total No. of outstanding audit objections	Objection taken during the year	No. of objections settled	No. of objections Outstanding
1.	2008-09	45692	1912	245	47359
2.	2009-10	47359	1469	17	48811
3.	2010-11	48811	2114	35	50890
4.	2011-12	50890	3037	295	53632
5.	2012-13	53632	2497	128	56001

Table 1.3: Outstanding audit objections of AGs Inspection Reports

Sl. No.	Financial Year	ULB			
		Total No. of Units audited during the year	Objection taken during the year	No. of objections settled (Till March 2014)	No. of objections Outstanding (Till March 2014)
1.	2008-09	00	00	00	00
2.	2009-10	00	00	00	00
3.	2010-11	00	00	00	00
4.	2011-12	00	00	00	00
5.	2012-13	06	50	00	50
Total No. of outstanding objections (Till March 2014)					**50**

The format for audit report by DLFA was sent to AG for approval, on which suggestions were given. The audit plan was not sent by DLFA to AG for approval. The copies of inspection reports were also not forwarded to AG for advice.

1.7 Budgetary Allocation and Expenditure

Funds (share of tax revenue of the state, schemes funds & grants etc.) allocated to ULBs by the State Government through budget including State share of the GoI schemes and grants recommended by Twelfth Finance Commission (TFC) were as under:-

Table 1.4: Details of allocation and expenditure of funds

(₹ in crore)

Sl. No.	Budgetary Allocation				Expenditure		
	Year	Plan	Non-Plan	Total	Plan	Non-Plan	Total
1.	2008-09	613.52	519.22	1132.74	230.84	509.64	740.48
2.	2009-10	551.14	558.87	1110.01	333.93	491.02	824.95
3.	2010-11	515.06	734.98	1250.04	291.91	711.71	1003.62
4.	2011-12	668.09	780.55	1448.64	392.77	744.41	1137.18
5.	2012-13	1201.38	989.84	2191.22	924.43	925.65	1850.08
Total		**3549.19**	**3583.46**	**7132.65**	**2173.88**	**3382.43**	**5556.31**

Source:- Provided by UADD

The above table indicates that the budget provisions increased by 93 *per cent* in ULB sector during the year 2012-13 as compared to the year 2008-09. As against the allocation of ₹ 7133 crore during 2008-09 to 2012-13, the expenditure was ₹ 5556 crore.

1.8 Conclusion

The steps to be taken by DLFA under TGS have not been followed. Although training for the staff of DLFA had been conducted by the AG, approval of AG on audit plan was not obtained by the DLFA and sample Inspection Reports were not sent.

PART –I CHAPTER II

AUDIT OF TRANSACTIONS

URBAN ADMINISTRATION AND DEVELOPMENT DEPARTMENT

2.1 Non-completion of work

The construction work of *Haat Bazaar* on which an expenditure of ₹ 30.28 lakh has been incurred remains incomplete three years beyond the scheduled date of completion.

The Government of Chhattisgarh decided (August 2007) to initiate a scheme titled "*Haat Bazaar-Samriddhi ka Aadhar*" in all the Urban Local Bodies (ULBs). The scheme aimed at providing infrastructure facilities to petty traders dealing in village produce in an unorganised way, in the urban localities of the State and their adjoining rural areas. A sufficiently large area was to be chosen for development as Haat Bazaar and the infrastructure was to have provisions for auction platform, platform, parking, lighting, water, drainage and public sanitation facilities. The scheme commenced from the year 2007-08 and the initial target was to construct one *Haat Bazaar* in each of the ULBs by March 2008. No specific amount of rent etc. was determined. The local bodies were allowed to recover some amount for increasing their own revenues and for the maintenance/upkeep of Haat Bazaar.

Directorate of Urban Administration and Development, Raipur accorded (December 2007) technical sanction for construction of *Haat Bazaar* at Janjgiri in Kumhari, Durg district under *Haat Bazaar Samriddhi* Scheme for ₹ 49.92 lakh and the same was approved (February 2009) by the State Urban Development Authority. The Notice Inviting Tender (NIT) was floated (February 2009) with Probable Amount of Contract as ₹ 45 lakh. The work order was issued (September 2009) for ₹ 36.90 lakh for completion by May 2010. The above work included construction of 12 platforms without storage and two auction platforms along with infrastructure such as two shopping complexes, internal roads, approach roads, parking facilities, drainage, drinking water and sanitation facilities. The contractor was paid ₹ 30.28 lakh till April 2011.

Scrutiny of records (January 2013) of Municipal Council (MC), Kumhari revealed that the contractor could not complete the work within the scheduled completion time and had executed the work of only one shopping complex, internal roads, approach roads, drainage and 60 *per cent* of the work of 12 platforms till April 2011. Thereafter, no work was executed by the contractor. The contract conditions clearly stipulated that a penalty at the rate of 10 *per cent* of the amount of work done would be deducted. No penalty was levied against the contractor. Further, the MC had neither closed the contract nor taken any step for completion of the balance work through another contractor

even after lapse of more than three years since the scheduled date of completion.

Thus, failure of MC to ensure completion of the *Haat Bazaar* even after three years not only led to blockade of funds amounting ₹ 30.28 lakh but also resulted in denial of intended benefits of the *Haat Bazaar* to the beneficiaries.

On this being pointed out in audit, Chief Municipal Officer (CMO), MC, Kumhari accepted (September 2013) the observation and stated that the construction work was incomplete. However, the structure completed by the contractor could be used and action for allotment of platforms was being taken. It was also intimated (March 2014) that no penalty was imposed on the contractor for delay in work, but the same would be levied and recovery would be made from the final bill.

The matter was brought to the notice of Government (December 2013), reply is awaited.

2.2 Inappropriate procedure for construction of Commercial Complex

Initiation of construction work of Commercial Complex without ensuring clear possession of site at Rajkishore Nagar, Bilaspur resulted in non-completion and blockade of funds of ₹ 1.08 crore.

The smooth progress of any construction work is critically dependent on the availability of clear possession of the work site without any encroachment or land dispute. Bilaspur Municipal Corporation (BMC) decided (December 2005) to construct a Commercial Complex at Rajkishore Nagar, Bilaspur under Integrated Development of Small and Medium Town (IDSMT), a scheme of Government of India (GoI). The complex was to consist of 91 shops in two floors, two halls, one restaurant and offices. An amount of ₹ 2.75 crore was approved (January 2006) for the project by the Ministry of Urban Development, GoI.

The risk of non-utilisation/under utilisation of the created infrastructure can be addressed by assessing firm demand by way of collection of advance from potential users. Without ensuring firm demand the Notice Inviting Tender (NIT) for the work was floated (September 2006) with Probable Amount of Contract (PAC) as ₹ 2.75 crore and only a single tender was received from M/s Rajendra Construction, Bilaspur at the rate of 9.47 *per cent* above PAC. Accordingly, an agreement was executed (January 2007) with the contractor for an amount of ₹ 3.01 crore for completion within 11 months. The upto date (September 2012) payment made to the contractor was ₹ 1.08 crore.

Timely execution of the work was critically dependent on the availability of an encumbrance free site. It was noticed that the site was not free from encroachment as a result of which out of 91 shops, only 19 shops could be constructed till May 2008. A petition was filed (July 2009) by the encroachers in the Honourable High Court, Bilaspur and demarcation of the work site was done (August 2009) in compliance of the High Court orders. Another petition was also filed in the District Court and the encroachers took stay order on the work (September 2009) at construction site, which was vacated (November

2010) by the orders of Honorable High Court. As work valuing only ₹ 88.77 lakh could be completed till November 2010, the Mayor-in-Council (MiC) decided to grant a further extension of nine months till August 2011 for completion of the remaining work. Inspite of the time extension, the contractor executed work valuing only ₹ 1.08 crore upto September 2012 and there was no further progress of work. Though the land was vacated, the contractor did not complete the construction work of the complex. Also, BMC did not take any action for completion of balance work even after lapse of three years since vacation of the land.

On this being pointed out, Dy. Commissioner, Municipal Corporation, Bilaspur while accepting the audit observation, stated (May 2013) that NIT was invited after the project was sanctioned by the Mayor-in-Council (MiC) and GoI. Simultaneously, removal of encroachment and their rehabilitation was initiated. But stay order of the Court and judicial proceedings had delayed the progress of work. The contractor has refused to execute the work at the agreemented rates and hence, termination notice has been issued to the contractor. BMC has initiated the process to execute the remaining works through another agency in a timely manner.

The matter was brought to the notice of Government (December 2013), reply is awaited.

2.3 Delay in execution of work

Delay in execution of construction work of mini stadium due to not ensuring encroachment free site resulted in blockage of ₹ 55.46 lakh.

The smooth progress of any construction work is critically dependent on the availability of clear possession of the work site without any encroachment or land dispute. As revealed from the records of Chief Municipal Officer (CMO) Charoda, the work of construction of a Mini-stadium in Charoda was planned for execution in two phases. For construction of 1st phase of the Mini Stadium, the President-in-Council (PiC) of Municipal Corporation (MC) accorded approval (February 2007) for ₹ 50 lakh and the work was completed in June 2010 at a cost of ₹ 40.87 lakh.

The Directorate of Urban Administration and Development, Government of Chhattisgarh sanctioned additional grant of ₹ 25 lakh (June 2009) for the construction of second phase of the stadium. The work was awarded (November 2009) to a contractor for ₹ 21.55 lakh for completion by August 2010 and upto date payment of ₹ 16.39 lakh (May 2011) was made against this work.

Scrutiny of records revealed (January 2013) that though the contractor commenced the work after issue of work order, it could not be completed within the scheduled date of completion (August 2010). It was seen that this was mainly due to non-availability of the site due to encroachment of the premises by the slum dwellers. The encroachment was the biggest risk for timely execution of work and was required to be addressed before awarding of work. Though, the MC was well aware of these encroachments, no action was

taken to get the premises freed from the slum dwellers before awarding of work. Thus, award of work without ensuring the clear possession of the work site and non-initiation of action for rehabilitation of the encroachers by the MC not only resulted in blockage of ₹ 55.46 lakh[1] but also led to denial of sporting facilities to the sports fraternity.

On this being pointed out during audit, CMO stated (January 2013) that the construction work would be completed after removal of encroachment in the stadium. The CMO further stated (January 2014) that efforts are being made by the MC to rehabilitate the encroachers with mutual consent.

The matter was brought to the notice of Government (December 2013), reply is awaited.

2.4 Non-completion of work

Failure to ensure speedy construction of houses led to cost escalation and non-completion of the houses.

With an objective to provide housing facilities to economically weaker and homeless urban populace, *Atal Awas Yojana* (AAY) was launched by Department of Urban Administration and Development, Government of Chhattisgarh. Scheme guidelines envisaged construction of each housing unit of built up area of 180 square feet at the cost of ₹ 60,000 by providing the funds in installments to the beneficiaries as decided by the District Collector. Funding pattern of the scheme would be 50 *per cent* grant and 50 *per cent* as loan which would be recovered from the beneficiary at the rate of ₹ 10 per day. Administrative Approval was accorded (May 2005) for the construction of 100 houses by Municipal Council, Jamul (MCJ), district Durg. Given the initial expenditure ceiling on each house, it was essential to ensure speedy construction. Only at a belated stage Notice Inviting Tender was issued (August 2008) with Probable Amount of Contract (PAC) of ₹ 60 lakh. The work was awarded (August 2008) to M/s Sugam Samajik Sewa Sansthan, Bhilai at ₹ 77.79 lakh (29.65 *per cent* above SOR effective from November 1999) with completion period of eight months (upto August 2009). The contractor was made payment of ₹ 60 lakh upto June 2013.

We noticed (June 2013) during the scrutiny of records of Chief Municipal Officer (CMO), MCJ that though the administrative approval for the work was received in May 2005, the tender for the same was invited in August 2008, i.e. after delay of more than three years. Further, as against the construction cost of ₹ 60,000 fixed under the scheme for each unit, the work order was issued by the CMO at the rate of ₹ 77,790. As the cost of construction increased due to delay in invitation of tender it was evident that construction of 100 houses could not be completed with the available funds of ₹ 60 lakh. It was further observed during the joint physical verification (June 2013) by audit along with the officials of MCJ that the construction work of 22 houses was not even started by the contractor. Further, the construction work of 78 houses was also incomplete as the fitting of doors and windows and other finishing works were

[1] ₹ 39.07 lakh+₹16.39 lakh

not completed. Thus, even the work of taken up 78 units could not be completed within the available funds of ₹ 60 lakh.

The number of houses to be constructed should have been linked with the funds available, as it is better to have some completed units than to have many incomplete units. This was not done, as a result of which not only there has been a blockage of funds of ₹ 60 lakh, but also the targeted beneficiaries were deprived of housing facilities.

On this being pointed out in audit, CMO stated (June 2013) that the construction work of houses could not be completed and construction work of 22 houses could not be started due to non availability of funds and work had been sanctioned in accordance with the rates received in the tender. Further, it was stated (January 2014) that President-in-Council had decided (September 2011) that the remaining works may be completed through the funds of infrastructure head of Municipal Council and a proposal for the same was sent to Government (January 2012), which had been approved. Subsequently, the CMO further stated (March 2014) that balance work of 78 houses had been completed with the help of funds approved by Government, and the additional amount received from the allotment of 78 houses will be utilised for construction of remaining 22 houses.

The matter was brought to the notice of Government (January 2014), reply is awaited.

2.5 Improper procedure followed in construction of houses under Integrated Housing and Slum Development Programme

The work of construction of houses for urban poor was taken up without ensuring prior possession of the site free from encroachment leading to cost escalation of ₹ 13.45 crore.

The smooth progress of any construction work is critically dependent on the availability of clear possession of the work site without any encroachment or land dispute. Bilaspur Municipal Corporation (BMC) awarded (August 2009) the construction of 2000 houses to Chhattisgarh Housing Board (CGHB) under Integrated Housing and Slum Development Programme (IHSDP) component of the Jawahar Lal Nehru National Urban Renewal Mission (JNNURM) without ensuring prior possession of clear site free from encroachment or land dispute.

CGHB invited tender and awarded (February 2010) the construction work of 200 Housing Units (HUs) to a contractor for lumpsum offer of ₹ 3.04 crore (₹ 1.52 lakh per unit). Subsequently, BMC decided (October 2010) to revise the specifications of the houses to limit the cost to ₹ 1,44,500 per unit. Accordingly, CGHB cancelled the approved and ongoing tenders and on the basis of revised tenders issued (December 2010) work order to another contractor for construction of 960 houses for ₹ 13.87 crore (i.e. at a cost of ₹ 1,44,500 per unit). Due to not handing over the site, CGHB could not proceed with the construction work and refunded (February 2012) an amount

of ₹ 2.98 crore out of the advance amount of ₹ 3 crore to BMC, after deducting ₹ 2.13 lakh incurred as expenses on advertisement etc.

BMC invited tender for construction of 1992 HUs (including 1056 HUs at the same site) in April-May 2012 and awarded (May 2013-December 2013) the work to various agencies for construction at the rate of ₹ 2.12 lakh per HU, which is ₹ 67,500[2] per HU more than the rate earlier awarded by the CGHB. This resulted in avoidable extra cost of ₹ 13.45 crore[3].

Even after construction of houses there was a risk of inadequate demand. One way to address this risk was by way of collection of advance money from the potential users. This was not done before start of construction.

On this being pointed out, BMC accepted (March 2014) that delay in construction work of 1992 HUs has led to an increase in cost of ₹ 13.45 crore. Presently the construction work is under progress.

Matter has brought to the notice of Government (January 2014), reply is awaited.

2.6 Lapses in construction of shops under *Mukhyamantri Swavlamban Yojana*

Start of construction without ensuring firm demand resulted in shops constructed at a cost of ₹ 20.25 lakh remaining vacant and the shops on which an expenditure of ₹ 16.50 lakh has been incurred in another location remained incomplete.

Under the *Mukhyamantri Swavlamban Yojana* (MSY), shops/chabutaras were to be constructed and allotted to selected unemployed youths in urban areas so that they could start their own business. The objective of the Yojana was to make the urban youths self-reliant.

a) Tenders were invited (January 2004) by Municipal Corporation Bhilai (MCB) for construction of 68 shops at the rate of ₹ 25000 per shop under *Mukhyamantri Swavlamban Yojana* (MSY). The estimated cost of the work was ₹ 17 lakh. The work was awarded to a contractor at 0.56 *per cent* below Schedule of rates (SOR) effective from November 1999. Work order for ₹ 16.90 lakh was issued (September 2004) to the contractor for completion of work within 120 days.

We noticed (June 2013) during the scrutiny of the records of Commissioner, MCB that the Corporation made payment of ₹ 16.50 lakh (98 *per cent* of total cost of work) to the contractor up to October 2005 against the value of the work done. However, during the physical verification (July 2006) of the site by the MCB officials, it was found that sub-standard work was done by the contractor. Consequently, the contractor was directed (July 2006) to rectify the substandard work/defects. However, neither the contractor rectified the substandard work nor the Corporation had taken any action against the

[2] ₹ 2,12,000 - ₹ 1,44,500

[3] ₹ 67,500*1992 HUs = ₹ 13,44,60,000

contractor even after lapse of more than seven years. It was further observed during the joint physical verification (June 2013) of the site by audit along with the officials of MCB, that the walls of many shops were damaged and shutters were not fitted in most of the shops. As a result, all the shops have remained vacant. It was noticed that the agreement did not have specific clause for penalizing poor performance of the contractor. The agreement only mentioned that the contractor would be liable to pay the financial loss due to delay in completion of works.

Thus, due to absence of effective deterrent clause in the agreement coupled with inaction by MCB led to non-completion of work even after lapse of more than nine years and payment of ₹ 16.50 lakh.

On this being pointed out in audit, Commissioner, MCB stated (June 2013) that notice would be issued to the contractor for completion of work and afterwards shops would be allotted to the beneficiaries.

b) An assessment of firm demand of the commercial infrastructure such as shops, complexes etc. before taking up such works by way of collection of advance money from the potential users addresses the risk of non-utilisation or under-utilisation of the created infrastructure.

We observed (July 2013) that without undertaking such an exercise Rajnandgaon Municipal Corporation (RMC) invited (September 2003) tenders for construction of 300 shops at the rate of ₹ 25,000/- per shop, under *Mukhyamantri Swawlamban Yojana* at 14 different places. A total of 229 shops were constructed under the scheme between 2004-05 to 2009-10.

Scrutiny of records revealed that out of the 229 constructed shops, 148 shops had been allotted to various beneficiaries and 81 shops costing in total ₹ 20.25 lakhs remained vacant (November 2013), as detailed below:-

S.No.	Location	No. of shops constructed	No. of vacant shops	Cost of vacant shops (@ ₹ 25,000/- per shop)
1	Indira Nagar	12	0	0
2	Janta Chowk, Lakholi	20	0	0
3	Bharka Paara Talaab	15	0	0
4	Pyare Lal School	21	0	0
5	Nandai Depot	18	0	0
6	Mohara M.M.	15	15	3,75,000
7	Triveni Parisar	15	15	3,75,000
8	Gokul Nagar	26	15	3,75,000
9	Motipur	12	12	3,00,000
10	Chikhali	22	11	2,75,000
11	Durga Chowk, Lakholi	8	7	1,75,000
12	New Hospital	9	3	75,000
13	Lakholi U.B.S.P.	2	2	50,000
14	New Bus Stand	34	1	25,000
	TOTAL	**229**	**81**	**20,25,000**

On this being pointed out, the Commissioner, RMC did not furnish any specific reply.

Matter was brought to the notice of the Government (March 2014), reply is awaited.

2.7 Irregular award of work and non-completion of work

Award of work in violation of scheme guidelines and failure to take action against executing agencies resulted in non-completion of residential quarters under *Valmiki Ambedkar Aawas Yojana* and escalation in cost to the tune of ₹ 1.01 crore.

With an objective to provide healthy and urban environment by providing residential houses for the homeless poor people living in slum of towns; Urban Administration and Development Department, Government of Chhattisgarh (GoCG) introduced the *Valmiki Ambedkar Aawas Yojana* (VAMBAY). Under this scheme, residential dwellings including toilet along with necessary infrastructure and general facilities were to be provided to the eligible beneficiaries. Each dwelling unit was to have minimum area of 15 square meter and the maximum cost of each unit was fixed at ₹ 40,000. The construction of the residential houses was in no case to be done by contractors or other Government agencies, except by the urban local bodies themselves. Further, Non-Government Organizations (NGOs) with a good track record could be involved for supervision, direction and monitoring activities.

(a) Under the scheme, District Urban Development Authority (DUDA) Durg accorded (August 2004) Administrative Approval (AA) of ₹ 40 lakh to Municipal Council, Charoda for construction of 100 residential dwellings under VAMBAY. Approval was also given for taking up the work through NGOs in contravention of the scheme guidelines. Proposals were invited (September 2004) from the NGOs.

President in-Council (PiC) approved (October 2004) the lowest rate of ₹ 40 lakh, offered by an NGO. Scrutiny (January 2013) of records of Chief Municipal Officer (CMO), Municipal Council, Charoda revealed that there was delay in initiating the work due to water logging and other logistic problems at the selected site. The application of NGO for time extension (February 2006) indicated that the site was ready for work only in February 2006. Thus, the availability of a clear workable site was also not ensured before award of work.

Agreements with the NGO for construction of 50 residential units each in Phase-I and Phase-II were entered into in December 2004 and January 2007 respectively. The work orders were issued in January 2005 and May 2007 respectively. The stipulated period of completion of work for each phase was three months. The payment made on construction of quarters of Phase-I was ₹ 16.42 lakh upto the ninth Running Account (RA) bill (February 2009) while that on Phase-II was ₹ 14.83 lakh upto tenth RA bill (March 2010). However, the work was stopped since March 2010 and thereafter the balance work was not executed by the NGO despite several notices issued by the CMO. PiC decided (January 2012) to issue fresh tenders for balance work valuing ₹ 3.48 lakh (Phase-I) and ₹ 5.75 lakh (Phase-II) respectively and forfeit the entire deposit of the agency and to blacklist it for five years. However, neither

the contract with the NGO was rescinded nor tender was invited for the balance work till the date of audit (January 2013).

Thus, the NGO was entrusted the construction work in violation of the scheme guidelines. Also, the award of work without availability of site in ready condition led to delay in commencement of works and non-initiation of action for completion of balance work led to denial of the intended benefits of the scheme to the targeted beneficiaries besides blockade of funds amounting to ₹ 31.25 lakh. Further, the Municipal Corporation may have to bear the extra cost of ₹ 8.35 lakh[4], as the value of the balance work has been assessed to be ₹ 17.10 lakh (₹ 6.25 lakh and ₹ 10.85 lakh for phase I and II respectively).

(b) As per VAMBAY guidelines, the contractors or other Government agencies were not to be involved for the construction work. However, in total disregard of the guidelines, the Municipal Corporation, Durg invited (September 2006) tenders for construction of 200 Housing Units (HUs) with Probable Amount of Contract (PAC) of ₹ 80 lakh.

The lowest tender at 14.80 per cent above Schedule of Rates (SOR) effective from November 1999, i.e. ₹ 91.84 lakh was accepted by DUDA, Durg (December 2006). The work order was issued (January 2007) with stipulated period of completion of nine months i.e. upto October 2007. The contractor was paid (April 2011) ₹ 47.01 lakh upto 3rd Running Account (RA) bill.

During scrutiny (January 2013) of records of Commissioner, Municipal Corporation, Durg, it was observed that due to slow progress of work by the contractor, seven show cause notices were issued during the period June 2007 to April 2010 and time extension upto February 2010 was granted to the contractor by the Corporation. Despite this, the contractor could not complete the work and was finally blacklisted (July 2011) after forfeiting the registration amount of ₹ 1 lakh. Since the delay in completion was attributable to the contractor, penalty amounting to ₹ 9.18 lakh at the rate of 10 *per cent* of the contract amount was recoverable as per clause 2 of the agreement with the contractor. This penal clause should have been used effectively by the Corporation to serve as a deterrent for delinquency on the part of contractor. Against this, an amount of ₹ 1.25 lakh only was withheld from the second RA bill of the contractor. Further scrutiny of records revealed that due to bad workmanship and incomplete work, the constructed structures were damaged due to storm and rains for which no recovery was made.

Thus, award of work in violation of scheme guidelines and failure of the Corporation to complete the work by way of effective utilization of the deterrent penal clause, not only led to blockade of funds amounting to ₹ 47.01 lakh but also resulted in denial of intended benefits of the scheme to the targeted beneficiaries. Further, the Municipal Corporation may have to bear the extra cost of ₹ 58 lakh[5], as value of the balance work has been assessed to be ₹ 103 lakh.

[4] ₹ 17.10 lakh – (₹ 40 lakh - ₹ 31.25 lakh) = ₹ 8.35 lakh
[5] ₹ 103 lakh - (₹ 92 lakh - ₹ 47 lakh) = ₹ 58 lakh

(c) Similarly, in total neglect of the scheme guidelines NIT for construction of 155 HUs with PAC ₹ 62 lakh was invited (June 2005) by Municipal Corporation, Durg. The lowest tender at 14.85 per cent above SOR effective from November 1999, i.e. ₹ 71.21 lakh accepted by DUDA, Durg (September 2005). The work order was issued (October 2005) with stipulated period of completion of eight months i.e. upto July 2006. During scrutiny (January 2013) of records, it was observed that though the work order was issued in October 2005, the layout of the site was however provided to the contractor in May 2006. As a result, the completion date was extended to January 2007 and time extension was granted to contractor up to May 2008. The contractor was paid ₹ 70.09 lakh upto 6th RA bill (February 2009).

Due to slow progress of work by the contractor, eight show cause notices were issued during the period from December 2006 to July 2010. The contractor could not achieve the progress and the work remained incomplete (May 2013). Despite delay in completion of the work, neither the contract was rescinded nor any penalty levied against the contractor. It was also observed that due to bad workmanship and incomplete work, the constructed structures were damaged due to storm and rains for which no recovery was made.

Award of work in violation of scheme guidelines and failure of the Corporation to complete the work resulted in the 155 HUs remaining incomplete even after lapse of more than five years from the stipulated date of completion. This not only led to blockade of funds amounting to ₹ 70.09 lakh, but also resulted in denial of intended benefits of the scheme to the urban poor. Further, the Municipal Corporation may have to bear the extra cost of ₹ 35.40 lakh[6], as the value of the balance work has been assessed to be ₹ 36.52 lakh.

On this being pointed out during audit, the CMO, Municipal Corporation, Charoda stated (January 2013) that the work was awarded to NGO registered under society act which will supervise, monitor and coordinate the local labour. CMO agreed that the residential quarters are not being utilized due to non-completion of the construction work and further stated that tenders have been invited for the balance work and action was being initiated for recovery of security deposit of ₹ 1.56 lakh from the agency besides blacklisting it. In the second and third case, the Commissioner, Municipal Corporation, Durg accepted (May 2013) that the structures were damaged due to stoppage of work for long time and that tenders had been invited for the remaining work.

Matter was brought to the notice of the Government (March 2014), reply is awaited.

[6] ₹ 36.52 lakh – (₹ 71.21 lakh - ₹ 70.09 lakh) = ₹ 35.40 lakh

PART – II PANCHAYATI RAJ INSTITUTIONS

CHAPTER III

OVERVIEW OF THE PANCHAYATI RAJ INSTITUTIONS

3.1 Introduction

To promote greater autonomy at the grass root level and to involve people in identification and implementation of development programmes involving Gram Sabhas, the Seventy-third Constitutional Amendment Act, 1992 was promulgated. According to the provisions of Article 243 G 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 Panchayati Raj Aivam Gram Swaraj Adhiniyam (Act), 1993 (MPPRGSA) which came into force from January 1994 and adopted by Chhattisgarh State as Chhattisgarh Panchayat Raj Adhiniyam 1993.

3.2 Classification of the Panchayati Raj Institutions (PRIs)

The PRIs are classified into three tiers, viz., Zila Panchayat at district level, Janpad Panchayats at block level and Gram Panchayats at village level. At present, there are 18 ZPs, 146 JPs and 9734 GPs in the state. The last general election for the Gram Panchayats were held during 2009-10.

Total population of the state is about 2.55 crore with 1.96 crore people residing in rural area constituting 77 percent of the total population as per 2011 census.

Table 3.1: Population-wise classification of Gram Panchayats

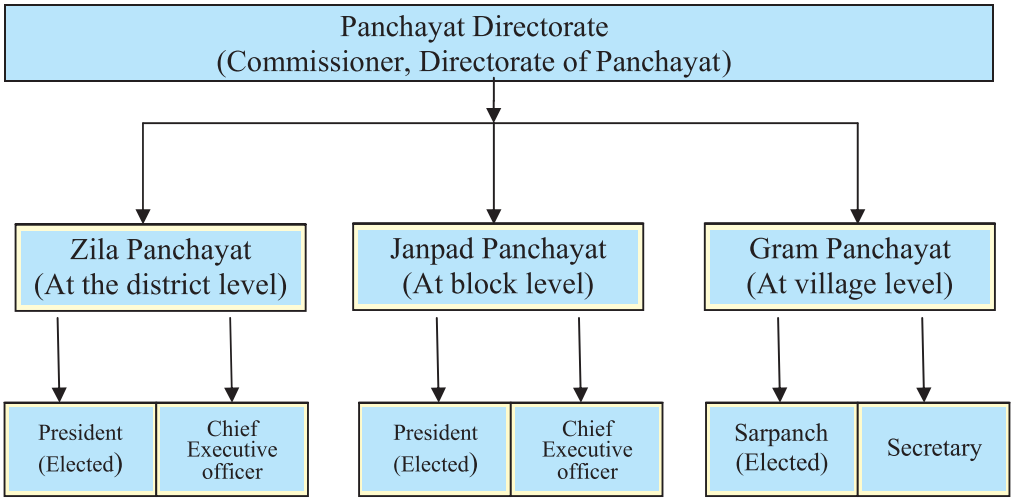
Sl. No.	Population	No. of Gram Panchayats
1	Below 1,000	474
2	1,001 to 2,000	7420
3	2,001 to 3,000	1414
4	3,001 to 4,000	287
5	Above 4,000	139
Total		**9734**

Source: Data provided by Panchayat Directorate as per census 2001

3.3 Administrative arrangements

All the PRIs are distinct legal authorities to discharge the functions devolved under the provisions of Acts and Rules subject to monitoring powers vested in State authorities provided therein. The organisational structure of governance at State, District, Block and Village level is given below.

Organisational Chart of PRIs



3.4 Powers and Function

3.4.1 Zila Panchayats (ZPs) are the first tier of Panchayat at the district level. Chief Executive Officer (CEO) is the administrative head and assisted by departments like Public Health, Public Works, Rural Engineering etc.

3.4.2 The ZP is required to prepare the budget for the planned development of the district and utilisation of the resources. GoI schemes, funded through the District Rural Development Agencies (DRDAs), which are nine in the state and headed by Project Director and State Government schemes were also implemented by the ZPs. The ZP is responsible for the drawing up of annual plans for the economic development and social justice of the district and ensuring their implementation; 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; taking steps to ensure procurement of resources and any other functions entrusted by the State Government under special or general orders.

3.4.3 Janpad Panchayats (JPs) are the intermediate tier of Panchayat at the Block level. The JPs don't have their own source of revenue and are totally dependent on the Block Grants received from ZPs. The JPs undertake development works at the block level. It is their duty to make suitable arrangements for rural development, agriculture, social forestry, animal

husbandry and pisciculture, health and hygiene, adult education, cooperative work, cottage industries, social welfare, family planning, rural employment programmes; arranging emergency assistance in cases of fire, flood, drought, earthquake and other natural calamities; and any other works entrusted to them by the State Government or the ZP.

3.4.4 Gram Panchayats (GPs) are the last tier of Panchayat at the grass root level. It is the duty of the GPs to maintain cleanliness and hygiene, maintenance and upkeep of water resources, lighting and connectivity of village roads, promotion of youth welfare, family welfare and sports activities, implementing programmes for social welfare and any other activities entrusted by the State Government, ZP or JP.

3.5 Audit arrangement

The State Government has appointed Director/Commissioner of Local Fund Audit (DLFA) as a primary auditor of accounts of Panchayati Raj Institutions. The office of the Accountant General (Audit) (AG) is conducting audit of PRIs under Technical Guidance and Supervision (TGS) module as notified (October 2011) by the State Government. The CAG of India shall have the right to conduct such test check of the accounts and to comment on and supplement the report of the Statutory Auditor, as he may deem fit under sub-section (1) of section 20(1) of the CAG's (Duties, Powers and Conditions of Service) Act 1971.

The CAG may provide suitable Technical Guidance and Supervision to primary external auditors of PRIs viz the Local Fund Audit (Statutory Auditor) for the purpose of strengthening Public Finance Management and Accountability in Panchayati Raj Institutions. The parameters of such TGS are as given in Section 152 to 154 of Audit and Account Regulation, 2007 issued by the CAG of India under Section 23 of the CAG's (DPC) Act, 1971, which are as under:

- The Local Fund Auditor shall prepare an annual audit plan for next financial year by the end of March every year.
- The audit methodology and procedure for the audit of PRIs by the DLFA shall be as per Statutes enacted by the State Government and guidelines prescribed by CAG of India.
- Copies of inspection reports (IRs) shall also be forwarded by DLFA to the AG (Audit) for advice on system improvement.
- DLFA shall furnish returns in such format as may be prescribed by the CAG for advice and monitoring.
- The AG (Audit) would conduct test check of some units in order to provide technical guidance and report of the test check would be sent to the DLFA for pursuance of action.
- Irrespective of the money value, any serious irregularities shall be intimated to the AG (Audit)

- DLFA shall develop a system of internal control in his organisation in consultation with the AG (Audit).
- The AG (Audit) shall also undertake training and capacity building of the Local Fund Audit staff.

In this regard, the office of Accountant General (Audit), Chhattisgarh imparted two successful training programmes on efficacy of TGS for conduct of audit of PRIs and ULBs and audit methodology to the staff of DLFA.

3.5.1 Outstanding Audit observations

According to TGS arrangement, the DLFA would pursue settlement/ action taken on the audit objections raised by AG in the same manner as he would pursue his own reports/audit objections.

The number of outstanding audit objections of PRIs included in the Inspection Reports of DLFA was 141173 as of March 2014 pertaining to the period from 2008-09 to 2012-13. The number of outstanding objections of AG's Inspection Reports was 698 as of March 2014. Details of outstanding objections are as under:

Table 3.2: Outstanding audit objections of DLFA

Sl. No.	Financial Year	PRI			
		Total No. of outstanding audit objections	Objection taken during the year	No. of objections settled	No. of objections Outstanding
1.	2008-09	84222	15437	107	99552
2.	2009-10	99552	12514	65	112001
3.	2010-11	115493	10359	175	125677
4.	2011-12	125677	9437	203	134947
5.	2012-13	134947	6318	92	141173

Source: Director, Local fund Audit

Table 3.3: Outstanding audit objections of AGs Inspection Reports

Sl. No.	Financial Year	PRI			
		Total No. of Units audited during the year	Objection taken during the year	No. of objections settled (Till March 2014)	No. of objections Outstanding (Till March 2014)
1.	2008-09	11	74	22	52
2.	2009-10	08	52	10	42
3.	2010-11	15	111	08	103
4.	2011-12	09	84	04	80
5.	2012-13	71	434	13	421
Total No. of outstanding objections (Till March 2014)					698

3.6 Overview of schemes

3.6.1 Employment oriented schemes

(i) ***Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS)*** – The scheme provides for the enhancement of livelihood security of people in rural areas by providing guaranteed hundred days of wage-employment in a financial year to a rural household whose adult

members volunteer to do unskilled manual work.

In the first phase, the scheme was launched (February 2006) in 200 districts in the country, which included 13 (erstwhile 11) districts of Chhattisgarh. Presently the scheme is being implemented in the whole state.

The main objective of the scheme is to provide employment security of rural household along with construction of infrastructure in rural areas, environmental conservation, ensuring social justice, empowerment of rural women, and prevention of migration of people from rural to urban areas. Social audit arrangements have been prescribed to provide an effective check on the utility and quality of executed works.

(ii) ***Swarna Jayanti Gram Swarojgar Yojana (SJGSY)*** **–** This is a Centrally sponsored scheme and the main objective of the scheme is to provide self-employment and enhancement of income of BPL families residing in rural areas. The scheme is being reorganised as National Rural Livelihood Mission (NRLM)**.** The objectives of NRLM include comprehensive social integration, constitution of social institutions, training and skill development, financial inclusion, providing infrastructural facilities etc. A dedicated organisational structure is being established for the implementation of the scheme.

3.6.2 Other Schemes

(i) ***Indira Aawas Yojana (IAY)*** **–** The scheme aims to provide affordable housing for rural BPL homeless families and facilitate them to have a complete functional dwelling unit with basic needs. This is a Centrally sponsored scheme with 75 *per cent* funding by the Central Government. Under the scheme, financial assistance is provided directly to the beneficiaries, so that they can construct a house for themselves as per their own discretion. The scheme also envisages convergence with other schemes like Total Sanitation Programme (TSP), Rajiv Gandhi Gramin Vidyutikaran Yojana and MGNREGS.

(ii) ***Backward Region Grant Fund (BRGF)*** **–** The scheme was launched by GoI to redress regional imbalances, contribute towards poverty alleviation in 15 backward districts of the State. The scheme is being implemented by PRIs and ULBs through project preparation, execution of infrastructure works as per local requirement.

(iii) ***Pradhan Mantri Gram Sadak Yojana (PMGSY)*** **–** Chhattisgarh Rural Roads Development Authority, which is a registered society, has been constituted for the implementation of the scheme in the State. The scheme envisages the construction of district roads and village roads. The main objective of the scheme is to provide at least one all weather road to each settlement. Priority under this scheme is to be given to those settlements which do not have any connectivity.

3.7 Source of revenue

There are mainly two sources of funds for PRIs (i) Government grants and (ii) own revenues. Government grants comprise (a) funds released by the State Government and Government of India (GOI) based on the recommendation of State Finance Commission (SFC)/ Central Finance Commission (b) GOI and State share transfer for various Central sponsored / Central and State sector schemes. Own revenue resources of PRIs comprise tax and non-tax revenues realised by them.

3.8 Receipts and expenditure of PRIs

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:

Table 3.4: Statement showing allocation and expenditure of funds

(₹ in crore)

Sl. No.	Budgetary Allocation				Expenditure		
	Year	Plan	Non-Plan	Total	Plan	Non-Plan	Total
1.	2008-09	483.55	402.50	886.05	423.52	399.72	823.24
2.	2009-10	379.59	329.63	709.22	333.87	336.43	670.30
3.	2010-11	674.55	432.27	1106.82	655.49	347.96	1003.40
4.	2011-12	806.15	647.46	1453.61	780.96	617.28	1398.20
5.	2012-13	1123.04	867.97	1991.01	995.70	782.49	1778.10
TOTAL		**3466.88**	**2679.83**	**6146.71**	**3189.54**	**2483.88**	**5673.42**

Source:- Provided by the Panchayat Directorate, Raipur

As against the total allocation of ₹ 6147 crore during 2008-09 to 2012-13, the expenditure of the PRIs was ₹ 5673 crore. The details of receipts and expenditure in all PRIs were not being maintained at the Panchayati Raj Directorate (PRD) level. Thus, no system was in place to maintain an effective check on the finances of the subordinate PRIs.

3.9 Short Devolution of Grants

On the recommendations of first State Finance Commission (SFC), the State Government brought out its Action Taken Report (ATR). Further, Government of Chhattisgarh had accepted to devolve a share of 4.79 *per cent* of State's Own net Tax Revenue (SOTR) for Panchayati Raj Institutions against the 6.62 *per cent* recommended by the first SFC for the period 2007-12. The Second SFC recommended a total devolution of eight *per cent* of the State's own net tax revenue to local bodies of which the recommended share for the PRIs was 6.15 *per cent.* The position of grants released to PRIs through state budget during 2008-09 to 2012-13 was as under:

Table 3.5: Position of own tax revenue and devolution of funds to PRIs

(₹ in crore)

Year	Amount of own net tax revenue of the state	Amount of share of own tax revenue to be allocated		Amount of share of own tax revenue (SFC grants) released to PRIs	Short fall (with percentage)
		Prescribed Percentage	Amount		
1	2	3	4	5	6
2008-09	5599.21	4.79	268.76	236.50	32.26 (12)
2009-10	6106.29	4.79	293.10	223.13	69.97(24)
2010-11	7874.62	4.79	377.98	270.00	107.98 (29)
2011-12	9269.29	4.79	444.93	330.00	114.93 (26)
2012-13	10829.46	6.15	666.01	666.25	(-)0.24
Total	**28957.70**	--	**2050.78**	**1725.88**	**324.90**

Source:- Provided by the department

It is clear from the above table that devolution of funds to PRIs from the SOTR as per the recommendations of SFC was not fully achieved. There was short devolution amounting to ₹ 324.90 crore for the period 2008-09 to 2012-13. The reasons for short devolution of funds to PRIs were not furnished by the department (May 2014).

3.10 Conclusion

Significant number of outstanding objections of DLFA were not settled. There was short devolution of funds from the State Government's Own Tax Revenue during the period from 2008-09 to 2011-12. In the year 2012-13 the devolution of funds was as recommended by second SFC.

PART – II CHAPTER IV

PERFORMANCE AUDIT
PANCHAYAT AND RURAL DEVELOPMENT DEPARTMENT

4.1 BACKWARD REGION GRANT FUND

Executive Summary

Backward Region Grant Fund Programme (BRGF) was launched by the Government of India (GoI) in 2006-07 to redress regional imbalances in development of 15 backward districts of the State. The programme also includes eight districts of the State already covered under Backward District Initiative Programme (BDI) under Rastriya Sam Vikas Yojana (RSVY) which was implemented during 2003-06 and was subsumed in BRGF during 2006-07. During 2007-13, the State Government received ₹ 1401.07 crore under BRGF for 15 backward districts of which ₹ 1285.97 crore was spent up to 31 March 2013. Besides, under RSVY, ₹ 360 crore was also received from GoI during 2003-07, of which ₹ 348.63 crore was utilised during 2003-12.

Performance Audit of BRGF programme revealed that the core issue of convergence of all inflow of funds under different schemes/programmes to formulate Integrated District Plan to speed up the development process in backward districts remained unattended. There was total absence of institutional arrangements at Gram Panchayat (GP) and District Planning Committee (DPC) level to the extent envisaged under the Programme. There was considerable delay ranging from 64 to 233 days in preparation of Annual Action Plans (AAPs) and their submission to GoI. The State Government had not yet evolved any guidelines on important issues like social audit and peer review to oversee the performances of Local Bodies (LBs). Government had also not prescribed quality monitoring system, criteria for award of performance incentives, basis for inter se allocation of funds within PRIs considering district specific backwardness indicators etc. AAPs were not prepared in participatory manner. Separate sub-plans for Scheduled Tribes (STs) and Scheduled Castes (SCs) were also not prepared under BRGF during 2007-12. There was delay ranging from 14 to 77 days in transferring funds of ₹ 686.62 crore by the State Government to Zila Panchayats (ZPs). Diversion of ₹ 117.51 lakh for other purposes and parking of scheme fund of ₹ 1.50 crore was noticed. Programme implementation suffered due to sanctioning of ₹ 21.69 crore on execution of 442 inadmissible works, unfruitful expenditure on idle assets and incomplete works, lack of transparency in tendering and contract management. Monitoring was inadequate and evaluation of the programme outcome was not done.

4.1.1 Introduction

Backward Region Grant Fund Programme (BRGF) was launched by GoI in 2006-07 for 11th five year plan (2007-12) to redress regional imbalances, contribute towards poverty alleviation in 250 backward districts of the country besides focused development of backward areas by bridging gaps in critical infrastructure as well as other developmental requirements. In Chhattisgarh initially 13 districts[1] were covered under BRGF. Thereafter two more districts viz. Bijapur and Narayanpur formed from the Dantewada and Bastar district were also included and funds were allotted to these district from 2010-11. These districts include eight districts[2] of the State already covered under Backward District Initiative Programme (BDI) under Rastriya Sam Vikas Yojana (RSVY) which was implemented during 2003-06 and was subsumed in BRGF from 2006-07. Both the schemes aimed at focused development of backward areas by bridging gaps in critical infrastructure as well as other developmental requirements and to mitigate the regional imbalances. BRGF also aimed at convergence of existing developmental inflows under various flagship programmes to speed up the development process and had a capacity building component to strengthen Panchayat and Municipality level governance with more appropriate capacity building and provide professional support to local bodies for planning, implementation and monitoring their plans. The guidelines of the Programme (BRGF) were issued by GoI in January 2007. The integrated district plans were to be prepared through participatory planning from grass root level to district level, for ensuring inclusion of sub plans of Scheduled Caste (SC)/Scheduled Tribe (ST).

4.1.2 Organisational setup

Panchayat and Rural Development Department (PRD) headed by Additional Chief Secretary (ACS) is the Nodal Department for implementation of BRGF Programme in the State. Works under the programme were executed through the Zila Panchayat (ZP), Janpad Panchayat (JP), Gram Panchayat (GPs) and line Department/ Executing Agencies[3] (EAs). In urban areas, the programme was implemented by Urban Local Bodies (ULBs). The District Planning Committees (DPC), constituted as per the provisions of the Constitution of India (Article 243G, W and ZD), is to approve the integrated district plan and monitor the implementation of the scheme at district level. State level High Power Committee (HPC) headed by the Chief Secretary is to examine the district plans, formulates policies/guidelines and monitors the implementation of the programme.

---

1 Bastar, Bilaspur, Dantewada, Dhamtari, Jashpur, Kabirdham, Kanker, Korba, Korea, Mahasamund, Raigarh, Rajnandgaon and Surguja

2 Bastar, Bilaspur, Dantewada, Jashpur, Kabirdham, Kanker, Rajnandgaon and Surguja

3 Agriculture, Fisheries, Horticulture, Public Works Department, Public Health Engineering, Water Resource Department, Veterinary, ULBs etc.

4.1.3 Audit objectives

Audit objectives for the Performance Audit of the BRGF programme were to assess:

- adequacy and effectiveness of planning, monitoring and institutional arrangements to achieve the intended objectives;
- effectiveness of financial management;
- effectiveness of programme implementation to achieve the intended objectives and
- adequacy and effectiveness of internal controls to prevent fraud and corruption.

4.1.4 Audit criteria

The main criteria to arrive at the audit conclusions were:

- BRGF guidelines
- Annual Plans of the department;
- Chhattisgarh Treasury Code and
- Instructions and circulars issued by the GoI and State Government from time to time.

4.1.5 Scope and methodology of audit

Performance Audit was conducted during October to December 2013 through test check of records of Panchayat and Rural Development Department (PRD), State Institute of Rural Development (SIRD) at State level and DRDAs/ZPs of seven sample districts[4] (46 *per cent* selected on the basis of Stratified Random Sampling without Replacement Method) as well as 14 JPs[5], 140 Gram Panchayats (GPs) (***Appendix-4.1***) (10 under each sample JP), 38 Urban Local Bodies[6] and 13 line department[7] or implementing agencies covering the period 2003-12[8] for RSVY and 2007-13 for BRGF. Joint physical verification of 40

---

4 Bastar, Bilaspur, Dantewada, Kanker, Raigarh, Rajnandgaon and Surguja

5 Bakawand, Bautoli, Bhanupratappur, Bilha, Dongargaon, Geedam, Khairagarh, Kharsia, Marwahi, Narharpur, Pussore, Rajpur, Sukma and Tokapal

6 MC-Bastar, Bilaspur, Raigarh, Rajnandgaon and Surguja, NPP-Dongargarh, Kanker, Kharsia, Kirandul and Kondagaon, NP- Ambagarh Chowki, Baramkela, Bastar, Bhanupratappur, Bilha, Bishrampuri, Bodari, Charama, Dantewada, Dongargaon, Geedam, Gharghoda, Keshkal, Khairagarh, Kirandul, Kirodimal nagar, Lormi, Malhar, Mungeli, Narharpur, Pakhanjur, Ratanpur, Sargaon, Sariya, Sirgitti, Sukuma, Takhatpur and Tifra

7 Executive Engineer-PWD, PHE, WRD, PMGSY and RES, Deputy Director-Agriculture, Horticulture, Veterinary and Sericulture, Divisional Forest Officer, Manager-Handlooms and Gramodyog and Chhattisgarh Renewable Energy Development Authority in all selected districts

8 The fund received under the RSVY during the period 2003-04 to 2007-08 was utilized up to 2011-12.

assets created under BRGF was conducted by the Audit team with the officials of the audited organisations. Photographs of assets created were also taken, wherever found necessary. Out of the total expenditure of ₹ 1285.97 crore incurred under the programmes up to March 2013, expenditure of ₹ 748.31 crore (58 *per cent*) was incurred by units covered in Performance Audit. The audit objectives, scope and methodology were discussed with the ACS, PRD in an entry conference held on 27 September 2013.

Audit Findings

4.1.6 Planning

4.1.6.1 Non-conducting base line survey

BRGF guidelines require each district to undertake a diagnostic study of its backwardness by ensuring professional planning support and conducting a baseline survey. The survey was to identify missing infrastructure gaps and ways to address them over a period of time. No such survey was conducted in the test checked districts except Bastar, where baseline survey was conducted during 2007-08. Instead, projects recommended by JPs/District Authorities/ULBs/elected Representatives were included in the Annual Action Plans (AAPs) during 2007-08 to 2012-13. AAPs for 2011-12 and 2012-13 were prepared by engaging Technical Support Institutions (TSIs) but in none of the test checked districts, project wise anticipated outcomes in terms of production, development, employment; income etc. were indicated though required as per GoI guidelines. In the absence of the baseline survey, AAPs were prepared and executed without ascertaining the availability and sector wise actual requirement of the project for development of the area.

In reply, CEO, ZP Raigarh and Rajnandgaon stated (November and December 2013) that specific instructions in this regard had not been received from the State Government. CEO, Kanker and Bilaspur stated (October and November 2013) that the baseline survey was conducted. CEO, ZP Dantewada stated (December 2013) that after conducting baseline survey, Perspective Plan for the year 2012-13 to 2016-17 was prepared. CEO, ZP Surguja accepted the observation (January 2014) that no baseline survey was conducted.

The replies of CEO, ZP Raigarh and Rajnandgaon are not acceptable. The baseline survey was to be conducted as per the BRGF guidelines even without specific instructions from the State Government. As regard the replies of CEO, ZP Bilaspur and Kanker, the same are not acceptable as no survey report was provided to Audit. The reply of CEO, ZP Dantewada confirms that no baseline survey was conducted for the period 2007-12.

4.1.6.2 Absence of Integrated as well as Participatory planning

BRGF programme envisages decentralised bottom up planning and to strengthen Gram Sabhas in rural areas and Area Sabhas in urban areas for this

Integrated district plans were not prepared.

purpose. It also requires convergence of all developmental inflows under flagship programmes[9] to form an integrated district plan to speed up the development process in backward districts. The participatory plans prepared by Panchayats and Municipalities were to be consolidated into integrated district plan by the District Planning Committees (DPC) and the same would reflect all financial resources available in the district and ensure their optimal use without delay, diversion, duplication and leakages. Scrutiny of records revealed the following deficiencies:

- In Bilaspur district, though the proposal for five works[10] valuing ₹ 67 lakh in the AAP of BRGF during 2010-11 was received (April 2010) from Nagar Panchayat (NP), Sargaon, but only two work was taken up. Out of the two work, one work "Electricity arrangement" valuing ₹ 3.38 lakh were taken up from the proposed plan and another work "Construction of multipurpose building valuing ₹ 2 lakh" which was not proposed by the NP was included in the AAP.

Similarly, during the year 2010-12, proposal for 12 works[11] valuing ₹ 62.50 lakh was received (April 2010) from CMO, NP, Pathariya. None of the works proposed was considered. Further it was seen that two another works (Construction of Community Health Centre-₹ 5.50 lakh in 2010-11 and Extension of electric poles-₹ 5 lakh in 2011-12) which were not proposed were sanctioned and executed. Thus, the above works were included in the AAPs by the district authorities without consulting the NP.

On this being pointed out in audit (October 2013), no reply was furnished by the CEO, ZP Bilaspur (January 2014).

- In Bilaspur district, two projects "Construction of two *Revenue Inspector (RI)/Patwari* training centre (₹ 24.32 lakh) and one Child Training Centre (₹ 1.40 crore) in four parts" with estimated cost of ₹ 1.64 crore under urban sector were included in the AAPs of 2007-12 and Commissioner, Municipal Corporation (MC), Bilaspur was appointed as the implementing agency. Scrutiny of records revealed that instead of *RI/Patwari* training

---

9 National Rural Employment Guarantee Scheme (NREGS), Sarva Siskhya Abhiyan (SSA), Midday Meal (MDM) Programme, Drinking Water Mission, Total Sanitation Campaign (TSC), National Rural Health Mission (NRHM), Integrated Child Development Services (ICDS) and National Urban Renewal Mission

10 i) Expansion of pipe line in Ward 1 to 12-₹ 15 lakh, ii) Water tanker-₹ 2 lakh, iii) Electricity arrangement-₹ 10 lakh, iv) Construction of *Nalli*-₹ 20 lakh and v) CC and WBM road-₹ 20 lakh

11 In 2010-11 i) Fencing work at Muktidham-₹ 5 lakh, ii) Fencing work at Muktidham-₹ 5 lakh, iii) Fencing work at Gothan-₹ 2.50 lakh, iv) Construction of Anganwadi Fencing work at Muktidham-₹ 5 lakh, v) Community building at Ward 10-₹ 5 lakh, vi) Community building at Ward 1-₹ 5 lakh and vii) Shulabh Toilets-₹ 8 lakh and in 2011-12 i) Muktidham-₹ 5 lakh, ii) Community building at Ward 2 &5-₹ 7 lakh iii) Construction of *Pachari* at Ghormar tank-₹ 3 lakh, iv) Construction of *Pachari* at Ward 04-₹ 3 lakh, and v) Expansion of pipe line in Ward 3 and 6-₹ 10 lakh

centre and Child Training Centre, Meeting Hall at Collectorate premises and a big Community hall were constructed as discussed in **Paragraph 4.1.10.2**.

On this being pointed out in audit (October 2013), no specific reply was furnished by the CEO, ZP Bilaspur (November 2013).

- In Bilaspur district works relating to construction of four number of *Anganwadi* Building in different Wards[12] of Nagar Pallika Parishad (NPP) Mungeli with estimated cost of ₹ 3 lakh each were included in the AAP of 2007-08 which were executed by the agency. However the same works at same cost were again included in the AAP of 2009-10.

In reply, CEO, ZP Bilaspur stated (November 2013) that four *Anganwadi* building were sanctioned to Nagar Panchayat (NP), Mungeli during 2007-08 and now it became NPP, Mungeli. Hence, as per proposal, four *Anganwadi* building have been sanctioned for other centres.

The reply is not acceptable as the *Anganwadi* buildings had been sanctioned with same cost for the same Wards during 2007-08 and 2009-10. Further the amount sanctioned in 2009-10 was remain unutilised and was proposed for transfer to other work as per Monthly Progress Report (MPR) of October 2013.

- In Kanker district, it was noticed during test check of the records of CMO, NP, Narharpur that though the proposal of nine works[13] valuing ₹ 2.47 crore was forwarded (February 2012) for inclusion in the AAP plan for the year 2012-13, three other works (CC road in Ward No. 8 and 12) which were not proposed were sanctioned.

In reply, CEO, ZP Kanker stated (November 2013) that the same works were proposed under different schemes and due to delay in receipt of funds some of these works were sanctioned under other schemes. Therefore after approval in President in Council (PIC) proposal for sanction of other works were sent to ZP. The reply is not acceptable as no further proposal for sanction of works were forwarded by the CMO, NP, Narharpur.

- In Raigarh district, during scrutiny of records of 14 GPs of JP Kharsia it was noticed that proposal for 36 works was submitted (February 2012) to the ZP for inclusion in the AAP for the year 2012-13. It was observed that out of these 14 GPs, the works proposed by two GPs were sanctioned. No proposed works were sanctioned in six GPs. In the remaining six GPs, works which were not proposed were sanctioned (***Appendix 4.2***).

---

12 Kabir Ward, Jawahar Ward, Maharana Pratap Ward and Thakkar Bapa Ward

13 i) CC road at Ward No. 14, 03, 09, 07 and 04-₹ 52.50 lakh, ii) Construction of culvert in Ward No. 3 and 15-₹ 88 lakh, iii) *Aganwadi* building at Ward No. 12-₹ 3.50 lakh, iv) Boundary wall at *Aganwadi* building Ward 4-₹ 2 lakh, v) Community Hall at Ward No. 1 and 15-₹ 8 lakh, vi) Welcome gate-₹ 34 lakh, vii) Extension of pipe line-₹ 15 lakh, viii) Construction of water tank (3 nos)-₹ 40 lakh and ix) Drilling of borewell in 7 Wards-₹ 3.50 lakh.

In reply, CEO ZP Raigarh stated (December 2013) that the works proposed by the agencies were included in the AAP. In some cases after receipt of revised proposals from the agencies, revised sanctions were issued. The reply is not acceptable. In six GPs documents in support of revised proposals received from GPs were not found on record.

4.1.6.3 Non-preparation of sub-plans for SC/ST

Separate sub-plans for ST and SCs were not prepared under BRGF during 2007-12 in any of seven test checked districts.

Paragraph 2.2 of the BRGF guidelines requires preparation of a separate sub-plan within the AAP of each Panchayat/ULB showing scheme-wise allocation for Scheduled Castes (SCs) and Scheduled Tribes (STs). Funds at-least in proportion of the population of these communities in the Panchayats/ULBs were to be provided under this sub-plan. Amenities such as schools, *Anganwadi*/health centres etc. were to be provided in the areas having substantial SC/ST population. No such sub-plan was prepared in the AAP of any of the test checked districts during 2007-12, even though SC/ST population of these districts ranged from 29 *per cent* to 82 *per cent* of the total population as per Census 2001. Out of the total AAP provision of ₹ 682.15 crore for 2007-08 to 2011-12 in these districts, provision for ₹ 378.59 crore was required to be earmarked for development of SCs/STs population. As against this, no provision was made for SC/ST. Only from the year 2012-13, scheme wise allocation for SC/ST has been made.

4.1.6.4 Non-preparation of Perspective Plan

Five year Perspective Plan under BRGF was not prepared despite release of ₹ 1.30 crore by GoI in October 2007.

BRGF guidelines (Paragraph 1.3) require preparation of a well conceived participatory District Development Perspective Plan for 2006-12 to address the backwardness issue. For this purpose, GoI released ₹ 1.30 crore at the rate of ₹ 10 lakh for each of the 13 Backward districts during 2007-08. Perspective plan for 2007-12 under BRGF was not prepared except in Bastar district. Thus, due to non preparation of perspective plan, there was delay in preparation of AAP as discussed in succeeding paragraph.

4.1.6.5 Delayed preparation of Annual Action Plans

AAPs under BRGF for 2007-08 to 2012-13 were prepared with delays ranging from 64 to 233 days.

To ensure timely flow of funds from GoI, AAPs under BRGF were required to be prepared, approved by the concerned District Planning Committee (DPC) and submitted to the State Government/GoI before commencement of the financial year. There were delays ranging from 64 to 233 days in preparation of AAPs and submission of district plans for 2007-08 to 2012-13 to GoI in the test checked districts. Due to delay in submission and approval of AAPs, there was delay in release of funds from GoI. As a result, the administrative sanction for the concerned year was accorded either at the last quarter of the financial year or in the next financial year.

4.1.7 Policy framework and Institutional arrangements

4.1.7.1 Absence of policy framework and non-issue of guidelines

As per paragraph 1.8 and 1.9 of the BRGF guidelines, each State will indicate the normative formula that will be used for allocation of BRGF funds to each Panchayats and ULBs. Further as per paragraph 4.13, 4.14 and 4.15, a Quality Monitoring System, Review Committee and System of Social Audit were to be instituted. No separate guideline was issued by the State Government in this regard as detailed below:

- Inter se allocation of BRGF funds between different levels of Panchayati Raj Institutions (PRIs) was not done considering the backwardness index or level of development and addressing specific district wise priorities as required under Paragraph 1.9 of guidelines. In the absence of this, funds were allocated on the basis of proposals received from districts. Further, in the test checked districts, the development plans were prepared on the basis of area wise and population wise and not as per the backwardness index of the districts.

- The districts are required to earmark a reasonable percentage of funds towards performance incentive, based on specified criteria as per Paragraph 1.9 (c) of guidelines No funds were earmarked for the same in any of the test checked districts.

- A Quality Monitoring System (QMS) which was to be regularly reviewed by the HPC was not prescribed. Though the QMSs were reported to have been set up at the district level, no supporting evidence were furnished to audit as discussed in **Paragraph 4.1.13.1**. Further the role of HPC was confined to approval of AAP only.

- Guidelines envisage conducting of social audit of BRGF works by Gram or Ward Sabhas in rural areas and Area Sabhas and Ward Committees in urban areas. During test check of records it was found that social audit was conducted for the works executed under the scheme in only 10 out of 140 selected GPs. It was stated that the social audit was conducted along with MGNREGS in 86 GPs. No supporting document was made available to audit. In the remaining 44 GPs, no social audit was conducted as discussed in **Paragraph 4.1.13.2**.

- Guidelines envisage Peer review of progress of works by Panchayats and at the district level a Review Committee to be constituted by the DPC to examine the peer review report prepared by Panchayats. There was no Review Committee and peer review. In Rajnandgaon and Surguja district, it was stated that Separate Review Committee was formed but minutes of meetings were not furnished to audit. It was stated by the other ZPs that the review of the scheme was monitored through regular time limit meeting, monthly meetings and District

level Vigilance and Monitoring Committee but no supporting documents were made available to audit.

On this being pointed out in audit (November 2013), no reply was furnished by the Director, PRD (January 2014).

4.1.8 Weak institutional arrangements

4.1.8.1 Technical and Professional support staff not posted at Block/GP level

Resource support at block and GP level was not provided

BRGF guidelines require providing specific staff to GPs i.e. a trained community level person to provide knowledge inputs to the community on agriculture, water management, livestock management, post-harvest management and agri-business, a gender empowerment community leader to undertake activity for female literacy and micro finance and one barefoot engineer to enhance local engineering capacity. Similarly, at the block level, one Panchayat Resource Centre (PRC) was to be set-up with one engineer (for preparation of estimate and monitoring quality of execution), an Accountant (to enforce financial discipline in block and GPs) and a social specialist (to conduct participatory planning by mobilising villagers to attend Gram Sabha/Ward Sabha etc). The guidelines also permitted utilisation of development grant up to five *per cent* (each district) for provision of adequate functionaries in the panchayats for planning and implementation.

During scrutiny of records, it was found that no such manpower was provided in any of the test checked blocks and GPs as of December 2013 except in Raigarh district where Data Entry Operator (DEO) in four JPs were appointed for BRGF.

4.1.8.2 Technical and professional support to ULBs

Programme guidelines of BRGF {Para 1.6(a) and 3.22}, *inter alia* require provision of support staff at ULB level through contracting and outsourcing. During test check of records of ULBs in the test checked districts, it was noticed that no technical and professional support staff was appointed under BRGF for the execution of works and it was done through regular staff. In the absence of technical and professional support staff, the sanctioned works could not be completed in due time.

In reply, CEO, ZP Bastar, Kanker, Dantewada and Raigarh stated (November and December 2013) that due to non-receipt of instruction, separate technical staff had not been posted and the scheme works were being executed through the regular technical staff. CEO, ZP Surguja stated (January 2014) that, no separate technical staff were posted.

4.1.9 Financial Management

Under BRGF, funds aggregating ₹ 1401.07 crore were released by GoI for 15 BRGF districts during 2007-13, against which ₹ 1285.97 crore was utilised up to March 2013 as indicated in the **Table-4.1**.

Table 4.1: Receipt and utilisation of funds under BRGF during 2007-13

(₹in crore)

Year	Opening Balance	Grants received	Other Receipts	Total funds available	Expenditure	Closing balance
2007-08	0.00	224.92	0.56	225.48	129.59	95.89
2008-09	95.89	192.45	3.53	291.87	102.46	189.41
2009-10	189.41	207.60	4.42	401.43	307.36	94.07
2010-11	94.07	263.36	9.13	366.56	211.01	155.55
2011-12	155.55	246.94	9.09	411.58	250.16	161.42
2012-13	161.42	231.66	7.41	400.49	285.39	115.10
Total		**1366.93**	**34.14**		**1285.97**	

Source: Information furnished by PRD

It may be observed that out of total available funds of ₹ 1401.07 crore, ₹ 1285.97 crore was utilised during 2007-08 to 2012-13.

Review of the financial management under BRGF revealed the following deficiencies.

4.1.9.1 Differences in the opening and closing balances

Scrutiny of the information provided by the Director, Panchayat and Rural Development Department regarding district wise allotment and expenditure under BRGF during 2007-08 to 2012-13 revealed that there were discrepancies in the opening balance and closing balance of the respective years as detailed below:

Table 4.2: Differences in opening and closing balances

(₹in crore)

Year	O. B.	Act-ual OB	Diffe-rence in OB	Rece-ipt of grant	Ot-her rec-eipt	Total availa-bility	Actual availa-bility	Expen-diture	Clos-ing bala-nce	Actual CB	Differ-ence of CB
2007-08	0.00	0.00	0.00	224.92	0.56	225.48	225.48	129.59	95.89	95.89	0.00
2008-09	105.71	95.89	9.82	192.45	3.53	301.69	291.87	102.46	199.23	189.41	9.82
2009-10	199.83	189.41	10.42	207.60	4.42	411.85	401.43	307.36	104.49	94.07	10.42
2010-11	98.26	94.07	4.19	263.36	9.13	370.75	366.56	211.01	159.74	155.55	4.19
2011-12	166.93	155.55	11.38	246.94	9.09	422.96	411.58	250.16	172.80	161.42	11.38
2012-13	171.30	161.42	9.88	231.66	7.41	410.37	400.49	285.39	124.98	115.10	9.88
2013-14	96.41	115.10	-18.69	56.89	1.07	154.37	173.06	58.22	96.15	114.84	-18.69
Total				**1423.81**	**35.22**			**1344.18**			

Source: information provided by the Director, PRD

It is evident from the above table that there was persistent difference between the closing balance of a year and opening balance of the successive year. This is indicative of absence of mechanism for periodical reconciliation of the figure.

On this being pointed out in audit (November 2013), no reply was furnished by the Director, PRD (January 2014).

4.1.9.2 Delay in release of fund by the State Government

BRGF funds of ₹ 686.62 crore was released to 15 districts after a delay of 14 to 77 days and ₹ 1.34 crore paid as penal interest due to delay in transfer of fund to ZPs.

As per paragraph 4.6 of BRGF guidelines, the fund should be transferred to the Panchayats, Municipalities and other implementing agencies within 15 days of the releases of funds by GoI failing which a penal interest equal to RBI rate shall be required to be transferred by the State Government to PRIs/ULBs along with such delayed transferred of fund. It was noticed that there was delay ranging from 14 to 77 days in transferring BRGF funds amounting to ₹ 686.62 crore to all BRGF districts during 2007-12 by the State Government. The State Government made payment of penal interest amounting to ₹ 1.34 crore[14] to PRIs/ULBs. This not only resulted in delay in release of fund to ZPs but also delayed release of funds from ZP to JPs and other implementing agencies as shown in the succeeding paragraph.

On this being pointed out in audit (November 2013), no reply was furnished by the Director, PRD (January 2014).

4.1.9.3 Belated transfer of funds by the ZP to PRIs/ULBs

As per paragraph 4.7 of the BRGF guidelines, fund received from the State Government is to be released immediately to the Panchayats and implementing agencies after the sanction of the works either in full or in instalments.

BRGF funds of ₹ 30.17 crore were transferred to concerned PRIs and ULBs after one to 32 months of delay.

During scrutiny of records of the selected ZPs, it was noticed that funds amounting to ₹ 30.17 crore were provided to the JPs and other implementing agencies with delay ranging from one to 32 months. Due to this, the sanctions for the works approved in AAPs were also issued with delay.

In reply, CEO, ZP Bastar and Bilaspur stated (November 2013) that the AAPs of all districts are approved in HPC meeting held on the date decided at the state level for approval of AAP of the whole state. After approval of AAP it was forwarded to GoI and action was initiated after receipt of funds from the State Government. CEO, ZP Dantewada and Raigarh stated (December 2013) that due to delay in receipt of funds from GOI/State Government, sanctions were issued with delay. CEO, ZP Rajnandgaon stated (October 2013) that funds were released to the PRIs/ULBs immediately after receipt of allotment.

[14] Bastar-₹ 12 lakh, Bilaspur-₹ 20.70 lakh, Dantewada-₹ 10.45 lakh, Dhamtari-₹ 13.67 lakh, Jashpur-₹ 6.28 lakh, Kabirdham-₹ 10.20 lakh, Kanker-₹ 5.03 lakh, Korba-₹ 13.38 lakh, Korea-₹ 4.52 lakh, Mahasamund-₹ 5.11 lakh, Raigarh-₹ 6.43 lakh, Rajnandgaon-₹ 12.32 lakh and Surguja-₹ 14.33 lakh

The replies of CEOs are not acceptable. The delay in release of funds by GoI was mainly due to delay in submission of AAPs. No replies were furnished by the CEOs of ZPs of Kanker and Surguja (January 2014).

4.1.9.4 Non-refund of interest earned

As per paragraph 4.9 of the BRGF guidelines, interest amount accrued on the funds is to be treated as additional resources and to be utilised as per the BRGF guidelines.

Interest of ₹ 64.41 lakh earned under BRGF was not refunded to ZP by test checked units.

During test check of records of the 51 implementing agencies, it was noticed that in 17 units[15] interest amounting to ₹ 64.41 lakh was credited by the bank and were accounted for in the Cash Books. However, the same was not refunded to the ZPs.

In reply, CEO ZP Bastar, Dantewada, Raigarh and Rajnandgaon stated (November and December 2013) that the interest earned on the saving account would be received back from the agencies. CMO, NP, Narharpur stated (November 2013) that after receipt of information from ZP Kanker necessary action would be taken. CMO, NP, Geedam stated (December 2013) that a proposal for utilisation of the interest amount in procurement of Computer and Photocopier was forwarded to the Collector, Dantewada.

The reply is not acceptable. Had the interest earned been refunded by the implementing agencies, the same could have been utilised for other works sanctioned in the AAP of the respective years.

4.1.9.5 Loss of interest due to deposit of scheme funds in non-interest bearing and joint accounts

As per paragraph 4.8 of the BRGF guidelines, BRGF funds should be kept in a separate bank account in Nationalized Bank or Post Office.

₹ 1.34 crore under BRGF was parked in non-interest bearing accounts and ₹ 7.63 crore was kept in joint bank account in violation of instructions.

Scrutiny of records of the implementing agencies revealed the following:

- In violation of the above guidelines, instructions were issued (August 2010) by the Chief Engineer, Rural Engineering Services (RES), Raipur, that the funds received for all the works executed by the department as deposit works, should be deposited in 8443 and 8782- Civil Deposit through Challan in Treasury. Similarly, the same procedure was also found in practice in Public Works Department (PWD), Public Health Engineering (PHE) and Water Resource Department (WRD).

[15] CMO, NPP-Dongargarh-₹ 8.16 lakh and Kanker-₹ 13.48 lakh, CMO NP- Ambagarh Chowki-₹ 3.79 lakh, Bastar-₹ 1.27 lakh, Bhanupratappur-₹ 2.45 lakh, Charama-₹ 4.20 lakh, Dongargaon-₹ 4.50 lakh, Geedam-₹ 3.42 lakh, Pussore-₹ 1.44 lakh, Pakhanjoor-₹ 1.87 lakh, Narharpur-₹ 2.09 lakh and Sukma-₹ 1.48 lakh, JP-Chhingarh-₹ 3.40 lakh, Assitant Commissioner, Tribal-Dantewada-₹ 1.51 lakh and Kanker-₹ 3.68 lakh, Dy. Director, Horticulture Kanker-₹ 1.39 lakh and Divisional Forest officer, Bastar-₹ 6.27 lakh

- It was noticed that 22 works valuing ₹ 2.88 crore sanctioned during the year 2007-08 to 2008-09 were completed by the EE, RES, Rajnandgaon after incurring expenditure of ₹ 2.59 crore. The unspent amount of ₹ 29 lakh was not refunded to the ZP Rajnandgaon even after lapse of more than four years resulting in loss of interest of ₹ 4.42 lakh (simple bank interest at the rate of 4 per cent per year).

- In Raigarh district, it was noticed that as against the sanctioned amount of ₹ 145.40 lakh provided (October 2010) to EE, PWD, Raigarh for construction of Training/Development building at Collectorate, only ₹ 40.73 lakh was utilised by the department as of December 2013. As the unutilised amount was not deposited in a bank account, there was loss of interest of ₹ 3.84 lakh (calculated at the rate of 4 per cent per annum).

- It was noticed in Commissioner, MC, Raigarh that fund amounting ₹ 19.13 lakh for construction of 21 *Anganwadi* Centres was provided (February 2008) by ZP Raigarh. Due to non-commencement, the amount was returned (May 2013) after delay of more than five years. Since the BRGF funds were deposited in the account where funds received from other schemes were deposited, the interest of ₹ 3.83 lakh on BRGF funds was not credited to BRGF funds.

- CEO, ZP Kanker released funds aggregating ₹ 1.40 crore to Deputy Director Agriculture (DDA), Kanker for drilling of 175 tube wells in July 2012. Out of this, only ₹ 13.19 lakh (nine *per cent*) was utilised by the department till the date of audit (November 2013). Since the balance amount of ₹ 1.27 crore of BRGF funds were deposited in the account where funds received from other schemes were deposited, the interest of ₹ 6.77 lakh on BRGF funds was not credited to BRGF funds.

- CEO, ZP Dantewada released fund aggregating ₹ 88.77 lakh to EE, Chhattisgarh Rural Road Development Authority, Dantewada during 2010-11 to 2012-13. These funds were not utilised for one to 20 months. Since the BRGF funds was deposited in the account where funds received from other schemes were deposited, the interest of ₹ 0.83 lakh on BRGF funds was not credited to BRGF funds.

- CEO, ZP Bastar released fund aggregating ₹ 5.28 crore to the Commissioner, MC, Jagdalpur during 2007-08 to 2012-13. These funds were not utilised for one to 12 months. Since the BRGF funds were deposited in the account where funds received from other schemes were deposited, the interest of ₹ 3.07 lakh on BRGF funds was not credited to BRGF funds.

In reply, CEO, ZP Rajnandgaon stated (October 2013) that instruction have been issued to the implementing agencies for opening of separate bank account. CEO, ZP Dantewada stated (December 2013) that permission of Finance Department is required for opening of separate account. Hence fund

was kept in Deposit head. CEO, ZP Raigarh stated (December 2013) that letter has been issued for returning the interest amount. The above replies confirm non-compliance of the BRGF guidelines. No replies were furnished by the CEOs of ZPs of Bastar and Kanker (January 2014).

4.1.9.6 Parking of scheme funds in fixed deposits

As per the provisions of BRGF guidelines, after approval of AAP the fund is to be provided to the implementing agencies by the ZPs. As per the conditions of administrative approval issued by the ZP the sanctioned amount is to be utilised for the work for which it is sanctioned.

₹ 1.50 crore under BRGF was kept in fixed deposit.

During scrutiny of the records, it was noticed that during the period 2007-08 to 2009-10, CEO, ZP Rajnandgaon released fund amounting to ₹ 4.54 crore to the Commissioner, MC, Rajnandgaon for execution of 82 works under BRGF. Out of this, ₹ 1.50 crore was kept (December 2010) in fixed deposit in Bank of Baroda till the date of audit.

In reply, CEO, ZP Rajnadgaon stated (November 2013) that reply would be furnished after receipt of information from the Commissioner, MC, Rajnandgaon. The above reply confirms lack of monitoring in utilisation of funds by the CEO, ZP Rajnandgaon.

4.1.9.7 Submission of incorrect/inflated UCs and irregular treating of advance as final expenditure under BRGF

₹ 31.47 crore lying unspent in bank account of selected 12 JPs was treated as final expenditure and inflated UCs were submitted.

As per paragraph 4.5 of BRGF guideline and GoI instruction (October 2008), utilisation certificates (UC) are to be submitted in support of non-diversion, non-embezzlement and non-treatment of advance as final expenditure.

During scrutiny of records in all the selected districts excluding Bastar, it was noticed that after release of fund to the implementing agency, the balance amount left with ZPs was shown in the UCs sent to GoI. Similarly, the unutilised amount left with the implementing agencies at the end of financial year was not taken in to account. In test check of records of the 12[16] selected JPs, it was found that unspent amount ranging from ₹ 3.84 crore to ₹ 7.36 crore[17] was available with the JPs at the end of respective years, but the same was shown as final expenditure in the UCs. Similarly, the unutilised amount lying in the Bank Accounts of the implementing agencies and ULBs was also shown as utilised in the UCs.

In ZP Rajnandgaon, it was noticed that the unspent balance shown in the UCs submitted to GoI for the year 2010-11 to 2012-13 did not match with the

[16] Batauli, Bilha, Bhanupratappur, Dongargaon, Geedam, Khairagarh, Kharsia, Marwahi, Narharpur, Pussore, Rajpur, Sukma

[17] In 2008-09-₹ 3.84 crore, 2009-10-₹ 6.64 crore, 2010-11-₹ 7.36 crore, 2011-12-₹ 5.88 crore and 2012-13-₹ 6.32 crore

actual amount available in the cash book as detailed below:

Table 4.3: Details of balances shown in UC, MPR and Cash books

(₹in crore)

Year	Balance as per UC	Balance as per MPR	Balance as per cash book	Difference
2010-11	9.75	9.75	10.33	0.58
2011-12	17.11	17.11	17.70	0.59
2012-13	2.07	2.07	2.73	0.67
Total				**1.83**

Source: As per information furnished by the ZP

It is evident from the above table that to get the next instalment of funds, excess utilisation of ₹ 1.83 crore was mentioned in the MPR and UCs were submitted to GoI.

In reply, CEO, ZP Rajnandgaon, Raigarh and Dantewada stated (October and December 2013) that in absence of clear instruction regarding submission of UC and conducting of CA Audit of all implementing agencies, only the unspent balance available with ZP was shown in the UC. The replies are not acceptable. The unspent balance of ₹ 31.47 crore was not to be treated as final expenditure as per GoI instruction. Thus, inflated UCs was submitted to get the next instalment from GoI.

4.1.9.8 Submission of incorrect UCs under RSVY

Rastriya Sam Vikas Yojna (RSVY) was implemented in eight districts[18] and GoI released ₹ 360 crore during the period 2003-04 to 2007-08. The scheme was implemented in six[19] out of seven test checked districts. Scrutiny of the records revealed the following:

- In Rajnandgaon district, it was noticed that in compliance to the instruction of submission of final UCs of balance funds of RSVY funds by the State Government, the CEO, ZP Rajnandgaon submitted (May 2012) the final UCs with nil balance. During scrutiny of records it was found that an amount of ₹ 1.11 crore was provided to Chhattisgrah State Power Distribution Company Limited (CSPDCL), Rajnandgaon (March 2012) for 430 electrification works. Out of this ₹ 31.38 lakh was not utilised by the CSPDCL as of October 2013 and 215 works were in progress. Despite non-utilisation of the funds on the works, final UC with nil balance was submitted to GoI.

- In Kanker district, it was noticed that CEO, ZP Kanker had submitted (May 2012) final UC with nil balance. During scrutiny of records it was

[18] Bastar, Bilaspur, Dantewada, Jashpur, Kabirdham, Kanker, Rajnandgaon and Surguja
[19] Bastar, Bilaspur, Dantewada, Kanker, Rajnandgaon and Surguja

found that ₹ 36.83 lakh released (May 2012) to Six JPs[20] for construction of 77 houses for Naxal affected families of which no expenditure was incurred by the CEO, JP Bhanupatappur even after lapse of 11 months. Also, an amount of ₹ 6.79 lakh sanctioned for 14 houses was returned (April 2013) to ZP Kanker and amount of ₹ 97,000 sanctioned for two houses was available with JP as of November 2013. However UC for 100 *per cent* expenditure was sent to GoI which was irregular.

Apart from this, in Bastar district, it was found that as against the fund of ₹ 45.91 crore (including other receipt of ₹ 90.58 lakh) received from GoI, UC for expenditure of ₹ 45.68 crore (up to December 2011) was submitted by the ZP Bastar (December 2011). However the UC for ₹ 23 lakh was not submitted to GoI till the date of audit (November 2013). The receipt and expenditure of funds under scheme in Bilaspur, Dantewada and Surguja districts could not be ascertained as no records were produced to audit.

In reply, CEO, ZP Rajnandgaon stated (October 2013) that after release of funds to the agencies, there was no balance at ZP level. Hence, UC for utilisation of whole amount was sent to GoI and letter has been issued to SE, CSPDCL, Rajnandgaon for completion of balance works. Whereas no replies were furnished by the CEO, ZP Bastar and Kanker (January 2014).

4.1.9.9 Diversion of funds

As per GoI instruction (October 2008), funds under the scheme are released on the basis of AAP and the non-diversion certificate and non-embezzlement certificate are required to be submitted along with UC. Further as per the conditions of the sanction order issued by the ZPs, the released amount is to be utilised for the sanctioned work only. Scrutiny of records of the implementing agencies revealed the following:

₹ 117.51 lakh diverted for other purposes during 2007-13 remained un-recouped as of October 2013.

- In NP, Lormi, it was noticed that out of the fund amounting to ₹ 32.50 lakh released for nine approved works, an amount of ₹ 14.52 lakh was incurred on the pay and allowances of the regular employees through eight vouchers between June 2009 and January 2010 in violation of GOI above guidelines

In reply, CEO, ZP Bilaspur accepted the observation and stated (November 2013) that due to urgency, the BRGF fund was utilised for pay and allowance of staff and the demand for allotment of fund was forwarded to the Government.

In ZP Raigarh as per AAP 2013-14, administrative sanction of ₹ 50 lakh was issued (May 2013) for distribution of Solar Study Lamp and Task Light to

[20] Antagarh-₹ 19.40 lakh for 40 houses, Bhanupratappur-₹ 7.76 lakh for 16 houses, Charama-₹ 4.96 lakh for 10 houses, Kanker-₹ 1.46 lakh for 04 houses, koyalibeda-₹ 1.45 lakh for 03 houses and Narharpur-₹ 1.80 lakh for 16 houses

selected beneficiaries of five[21] blocks (₹ 10 lakh for each block) and ₹ 25 lakh (50 *per cent* of the sanctioned cost) was released (May 2013) to Chhattisgarh State Renewable Energy Development Agency (CREDA), Raigarh. Scrutiny of records revealed that CREDA issued work order for 4700 Task Lights at the rate of ₹ 750 each to M/s Naino Bright Solar Technology Private Limited, Hyderabad on 28 May 2013. The task lights were supplied by the firm in June 2013. Further scrutiny revealed that instead of distribution of the procured Task Light under BRGF, 3144 Task Lights[22] valuing ₹ 23.58 lakh were provided to five selected blocks under "Chhattisgarh Chief Minister Mobile Solar Lamp Scheme" by CREDA which were distributed during June and September 2013. Thus BRGF funds were diverted to other State Scheme.

On this being pointed out in audit (December 2013), no reply was furnished by the CEO, ZP Raigarh (January 2014).

- In ZP Bilaspur it was found that 16 bills amounting to ₹ 1.26 lakh pertaining to Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS) were paid from BRGF fund on 29 March 2012 which remained un-recouped as of October 2013.

In reply, CEO, ZP Bilaspur stated (November 2013) that the expenditure was incurred for meeting expenses and vehicle hired for visit under BRGF. The reply is not acceptable as the vouchers produced to audit by the CEO, ZP Bilaspur showed that the expenditure was incurred on items relating to MGNREGS such as name plate for Lokpal, Tender notice etc. and were not connected with implementation of BRGF.

- In ZP Raigarh, it was found that in 10 cases, an amount of ₹ 12.63 lakh was paid for electricity, drinking water arrangement, vehicle rent, Air Conditioner purchase, repair and BSNL lease line during 2009-10 to 2012-13 which were not admissible under the scheme.

In reply, CEO, ZP Raigarh stated (December 2013) that due to non-availability of funds under administrative head in MGNREGS, payment for BSNL lease line was made from BRGF and other payments were made for requirement and vehicle hired for field visit. It was further stated that the payment for BSNL lease line would be recouped. The reply is not acceptable as the inspection reports or tour programme of field visits were not submitted in support of vehicle hired.

In CMO, NPP, Mungeli, it was noticed that during the period 2007-08 to 2012-13, ZP Bilaspur provided ₹ 130.67 lakh for 26 works sanctioned under

---

21 Dharamjaigarh, Gharghoda, Kharsia, Lailunga and Tamnar

22 Dharamjaigarh-635, Gharghoda-509, Kharsia-657, Lailunga-518 and Tamnar-825

the scheme. As per the progress report submitted by the CMO, Mungeli, out of 26 works sanctioned, 12 works were taken up and expenditure of ₹ 78.37 lakh was incurred till October 2013. Unspent amount of ₹ 52.30 lakh should have been available with the agency. However as per bank statement (08 October 2013), only ₹ 22.31 lakh (including bank interest of ₹ 52,824) was available. Thus, an amount of ₹ 30.52 lakh remained unaccounted for.

On this being pointed out in audit (October 2013), no reply was furnished by the CEO, ZP Bilaspur and CMO, NPP, Mungeli (January 2014).

- In JP Dongargaon of district Rajnandgaon, it was found that BRGF funds amounting to ₹ 35 lakh[23] provided for execution of sanctioned works were diverted to MGNREGS which were recouped after four to five months.

In reply, CEO JP Dongargaon stated (October 2013) that the advance was provided for wage payments and other construction works.

4.1.9.10 Non-refund of unspent balances

Unspent balance of ₹ 9.36 crore under BRGF was not refunded to ZPs by test checked units.

As per paragraph 4.7 of the BRGF guidelines, the sanctioned amount is provided to the implementing agencies against the work approved in the AAP and after completion of work, the unspent amount should be refunded to the ZP so that it would be utilised under the programme.

During scrutiny of records of the test checked districts and progress report submitted by the implementing agencies, it was noticed that out of ₹ 53.43 crore provided to 47 implementing agencies[24] by the ZPs for execution of 815 works during the period 2007-08 to 2012-13, all these works were completed after incurring expenditure of ₹ 44.07 crore. The unspent amount of ₹ 9.36 crore was not refunded to the ZPs even after lapse of one to four years (***Appendix 4.3***).

In reply, CEO, ZP Rajnadgaon, Dantewada, Raigarh and Surguja stated (November and December 2013) that instruction has since been issued to the implementing agencies for refund of the unspent balances. No replies were furnished by the CEO, ZP Bastar, Bilaspur and Kanker (January 2014).

---

[23] ₹ 10 lakh on 02 June 2008 was adjusted on 04 November 2008 and ₹ 25 lakh on 13 March 2010 was adjusted on 03 August 2010.

[24] Commissioner MC-Bilaspur, Jagdalpur and Rajnandgaon, CMO NPP-Kanker, CMO NP-Ambagarh Chowki, Bastar, Barsoor, Bodari, Dongargaon, Gandai, Geedam, Lakhanpur, Lormi, Narharpur, Pakhanjur and Ratanpur, EE, RES-No.1 Ambikapur, Dantewada, Raigarh, Rajnandgaon and Sukuma, EE, PHE- Dantewada Raigarh and Rajnandgaon, DDA-Bilaspur, Dantewada and Kanker, ACTD- Ambikapur, Dantewada and Kanker, JP-Charama, Dantewada, Geedam, Katekalyan, Kuwakonda, Mainpat, Sukuma and Surajpur, EE WRD No.1-Ambikapur and Dantewada, EE, PWD-Dantewada, No.1-Jagdalpur and Khairagarh, DDH-Dantewada, Dy. Director Vetarinary-Dantewada, DFO-Dantewada and SE, CSPDCL-Rajnandgaon.

4.1.9.11 Non-adjustment of advances

As per Rule 53 (4) of Part-1 of Chhattisgarh Treasury Code, all the advances must be adjusted within three months from the date of advance provided or before the closure of the financial year whichever is earlier.

Scrutiny of cash book and advance register of CEO JP Dongargaon of district Rajnandgaon revealed that the temporary advances amounting to ₹ 3.13 lakh paid to nine officials from BRGF fund between February 2009 and September 2013 were not adjusted as of November 2013. It was also noticed that further advances totalling ₹ 1.25 lakh[25] were provided to four officials without ensuring the adjustment of previous advances of ₹ 0.66 lakh[26].

Similarly, in Kanker district it was found that as per AAP, an amount of ₹ 6.49 crore was provided to Deputy Director Agriculture, kanker during 2009-10 to 2012-13 of which ₹ 15.79 lakh was paid as advance to nine officials for construction of vermi compost tank and fencing work between March 2010 and September 2013. The above advances were not adjusted as of November 2013 even after lapse of nine to 45 months.

On this being pointed out in audit (October and November 2013), no replies were furnished by the CEO, JP Dongargaon and CEO, ZP Kanker (May 2014).

4.1.9.12 Non- recovery of fund fraudulently withdrawn

As per AAP for 2011-12, ₹ 19.33 lakh was provided to CMO, NP, Tifra for three works[27] by the CEO, ZP Bilaspur. During scrutiny of records it was noticed that one cheque no. 133271 of State Bank of India BRGF account was stolen by one Shri Raja Pandey and ₹ 9 lakh was fraudulently withdrawn on 27 April 2012. This indicates absence of internal control mechanism in the CMO's office regarding safe custody of cheque books. Though the department had lodged FIR (May 2012), it could recover ₹ 7.50 lakh (September 2012) and the remaining amount of ₹ 1.50 lakh was not recovered as of October 2013 even after lapse of more than one year.

On this being point out in audit (October 2013), no reply was furnished by the CMO, NP, Tifra and CEO, ZP Bilaspur (January 2014).

4.1.9.13 Non-recovery of excess amount paid to Gram Panchayats

As per procedure followed by the department, 40 *per cent* of the sanctioned cost is to be released to the GPs in advance and after receipt of utilization of

[25] H.L.Netam-₹ 40,000, K.L.Mandavi-₹ 40,000, K.L.Soni-₹ 20,000 and O.P.Jain-₹ 25,000

[26] H.L.Netam-₹ 9000, K.L.Mandavi-₹ 8000, K.L.Soni-₹ 9000 and O.P.Jain-₹ 40,000

[27] Extension of electrification in different Ward-₹ 9.33 lakh, Construction of *Sulabh* Complex at *Gokne Nala*-₹ 5 lakh and Construction of *Sulabh* Complex between Mandol and Indrapuri-₹ 5 lakh

released funds or valuation of the work, further 40 *per cent* is to be released and after final valuation, balance amount is to be paid.

During scrutiny of records of CEO, JP Marwahi (district Bilaspur) it was noticed that during the year 2007-08, four works[28] were sanctioned (three of GP Lohari and one of GP Parasi) for ₹ 14 lakh and advance of ₹ 6.48 lakh was provided for the works. Further it was seen that out of the four works, one works of GP Parasi and one work of GP Lohari were not taken up and value of remaining two works, taken up by GP Lohari, was ₹ 3.27 lakh. Thus advance of ₹ 3.21 lakh (₹ 6.48 lakh - ₹ 3.27 lakh) was recoverable as on October 2013 from the GPs.

In reply, CEO JP Marwahi stated (October 2013) that recovery of ₹ 0.54 lakh has since been made from GP Parasi and the case has been forwarded to the Sub-Divisional Magistrate, Pendra for recovery of the balance ₹ 2.67 lakh.

Programme management

BRGF programme has two components, one for 'Developmental Grant' meant for infrastructure development and other developmental needs and the other for 'Capacity Building Grant' to be utilised for providing professional support to Local Bodies for planning, implementation and monitoring purpose as well as to impart training for capacity building of the PRI/ULB members/staff.

4.1.10 Developmental grants

During the period 2007-08 to 2012-13, fund aggregating ₹ 1401.07 crore under developmental grant component of BRGF was released by GoI to 15 districts of the State, of which ₹ 1285.97 crore was utilised as of March 2013. This grant was to be utilised for creation of critical infrastructure and other developmental needs of the districts. A review of utilisation of BRGF developmental grants revealed the following deficiencies:

4.1.10.1 Incorrect reporting of works

As per paragraph 4.16 of the BRGF guidelines, progress reports are to be submitted in prescribed formats and GoI has prescribed two formats in which physical and financial progress reports of the works are to be submitted every month.

During scrutiny of the records and monthly progress report submitted by the test checked districts, it was noticed that the physical status of the following three works pertaining to the period 2007-08 were shown as complete, although incomplete, by the ZPs of three districts (Bastar, Dantewada and Raigarh) as discussed in **Paragraph 4.1.10.8** (Sl. No. 1 and 2) and ***Appendix 4.9*** (Sl. No. 3)

[28] Sub health centre-₹ 6 lakh, SHC market shop-₹ 1 lakh, Additional room at SHC-₹ 2 lakh in GP Lohari and CC road at GP Parasi-₹ 5 lakh

Table 4.4:-Details of incomplete works sanctioned during 2007-08 reported as completed

(₹in lakh)

Sl. No	District	Block	GP	Name of agency	Name of work	Sanctioned amount	Expen -diture
1	Bastar	Bastanar	Mootanpal	EE, PWD No.2, Jagdalpur	PHC building including G and H type staff quarters	34.85	16.72
2	Raigarh	Kharsia	Chhote Devgaon	EE, RES, Raigarh	Sub Health Centre	6.10	2.69
3	Dantewada	Geedam	Tumdiguda	GP	*Aganwadi* building	2.25	0.60

Source:- Compiled by audit

Similar discrepancies in the status of works sanctioned during 2008-09 and 2009-10 were also noticed in CEO, ZP Dantewada, where 12 works though reported as complete in MPR were incomplete till the date of audit (December 2013).

In AAP 2007-08 of ZP Rajnandgaon, 516 houses involving ₹ 1.29 crore (at the rate of ₹25,000 per house) were sanctioned under BRGF. These houses were reported completed in the MPR submitted to GoI. In test check of JP Dongargaon and JP Khairagarh we observed the following:

During scrutiny of records of CEO, JP Khairagarh it was found that out of 67 houses sanctioned, 33 houses were cancelled due to non-commencement of work by the beneficiaries and in the remaining 34 houses, only 50 *per cent* expenditure (₹ 4.25 lakh) was incurred. During joint physical verification of one site at GP Dholiakanhar, it was found that after completing works up to wall level, the beneficiary left the village.

Photograph of incomplete house at Dholiakanhar GP of Khairagarh JP sanctioned under BRGF during 2007-08 shown as complete in MPR

In reply, CEO, JP Khairagarh stated (November 2013) that out of 67 works, 33 were cancelled and the amount provided to GPs would be recovered and the remaining 34 works were physically completed but second instalment at the rate of ₹12,500 was not released.

The reply furnished by CEO, JP regarding completion of houses is not correct in view of the incomplete house found during joint physical verification.

Similarly in CEO, JP Dongargaon, it was found during joint physical verification of one site at GP Khursipar that the construction of house was completed up to wall level even though the entire expenditure was shown in the MPR.

Photographs of incompleted house at Khursipar GP of Dongargaon JP sanctioned under BRGF during 2007-08 reported as complete in MPR

Further, in GP Rupakathi under JP Dongargaon, the house sanctioned to a beneficiary was not constructed as the sanctioned amount was not provided to the beneficiary.

It is evident from the above that inflated physical reports were submitted by the districts to GoI for further allotment of funds.

4.1.10.2 Expenditure on inadmissible works

As per paragraph 4.31 of BRGF guidelines, development funds are to be used for filling critical gaps vital for development in spite of other major interventions. Panchayats and Urban Local Bodies may use these funds for any purpose coming within the functions that are devolved to them in the Eleventh and Twelfth Schedule of the Constitution. The funds may not be used for construction of religious structures, structures in the premises of religious institutions, construction of welcome arches or similar such activities.

In test checked units, ₹ 21.69 crore was irregularly spent on inadmissible works.

During scrutiny of records of the test checked districts, it was noticed that contrary to GoI guidelines, 442 inadmissible works like Government office buildings and Staff quarters, Meeting hall, Mukti Dham, Dining hall, Vehicle shade in Ward 10, Helipad, Boundary wall at Government Colony, Electricity and water supply arrangement for Navratri Festival and Shade construction on the up and down stairs of Dongargarh Temple, repair and maintenance of Government quarters, Solar power plant in Government offices etc. valuing ₹ 21.69 crore were taken up during the year 2007-08 to 2012-13 under BRGF (***Appendix 4.4***).

Some other cases noticed during audit are discussed below:

- In Bilaspur district, construction of three Revenue Inspector/*Patwari* training centres valuing ₹ 49.32 lakh included in AAP of ZP Bilaspur for the year 2009-10 were sanctioned for execution by the Commissioner, MC, Bilaspur. Scrutiny of the progress report submitted by the MC, Bilaspur revealed that the work was completed after incurring expenditure of ₹ 52.27 lakh but the records of the same were not made available to audit. During joint physical verification of the site (October 2013), it was found that instead of construction of Revenue Inspector (RI)/ *Patwari* training centre, Meeting Hall "Manthan" at Collectorate campus was constructed and no information board was found at the work site.

Photographs of the Meeting hall (Manthan) at Collectorate campus constructed in the name of RI/Patwari training under BRGF

On this being pointed out in audit (October 2013), no specific reply was furnished by the CEO, ZP Bilaspur (December 2013).

- In Bilsapur district, the work "construction of Child training centre" at Torva with an estimated cost of ₹ 1.40 crore was included in AAPs[29] of 2007-08 to 2011-12 and was sanctioned for execution by the Commissioner, MC Bilaspur. During scrutiny of records it was found that as per the detailed estimate of the work, the following works were to be executed in different parts:

1. Part-I "construction of Big Hall of 60 feet X 130 feet size with Stage"
2. Part-II "construction of three sides Veranda up to plinth level and flooring of existing hall"
3. Part-III "Slab of three sides Veranda and Porch"
4. Part-IV "construction of Drain, Parapet wall, six Rooms and Toilets"

It is evident from the detailed estimate, drawing/design and note sheet of the sanctioned work that instead of construction of Child training centre, a big Community hall was being constructed. This was also confirmed during joint physical verification of the work site. Expenditure of ₹ 1.33 crore was incurred

[29] 2007-08-₹ 50 lakh, 2008-09-₹ 40 lakh, 2010-11-₹ 20 lakh and 2011-12-₹ 30 lakh

on the work till October 2013. No information board was also found at the work site.

Photographs of the Community Hall constructed in the name of Child training centre at Torva (Bilaspur) under BRGF

On this being pointed out in audit (October 2013), no specific reply was furnished by the CEO, ZP Bilaspur (November 2013).

- In Raigarh district, sanction of ₹ 1.45 crore for "construction of Development/Training centre" at the Collectorate premises was issued under AAP 2009-10 by the ZP Raigarh in October 2010 to EE, PWD, Raigarh. During scrutiny of records of EE, PWD Raigarh it was noticed that as per drawing, design and detailed estimate of the work, it was to be constructed in two floors with the following specifications:

    1. Ground floor- Meeting hall, two Veranda, Office room, Store, Kitchen and Toilet
    2. First floor- Hall, Five Bed rooms with attached sitting room and Toilet.

It is evident from the detailed estimate and drawing/design of the sanctioned work that a big Meeting hall and five bedrooms with attached Kitchen and Toilet was being constructed instead of construction of Development/Training centre. This was also confirmed during joint physical verification of the work site. No information board was found at the work site. Further scrutiny revealed that the work order for construction of the same was issued (March 2011) for completion within 12 months including rainy season but the work was not completed even after delay of more than 20 months and only ₹ 40.73 lakh (28 *per cent*) was spent on the work as of December 2013.

Photographs of construction of Development/Training building at the Collectorate campus Raigarh sanctioned under BRGF during 2010-11

In reply, CEO ZP Raigarh stated that the above work was sanctioned as per the proposal received from EE PWD, Raigarh. The facts remains that a big Meeting hall and five bedrooms with attached kitchen and toilet was being constructed in the name of Development/ Training centre.

- In Kanker district, sanction of ₹ 22.32 lakh for "construction of Public Relation Office at Collectorate" was issued (June 2011) to the EE, PWD, Kanker even though the work was neither permissible under BRGF nor included in the AAP. During scrutiny of records of EE, PWD, Kanker it was noticed the work was completed in February 2013 after incurring expenditure of ₹ 20 lakh.

Photographs of construction of Public Relation Office building at first floor of Collector office at Kanker sanctioned under BRGF during 2011-12

On this being pointed out in audit (November 2013), no specific reply was furnished by the CEO, ZP Kanker.

4.1.10.3 Irregular transfer of BRGF fund on the work already executed from other scheme

As per the condition of sanction order issued by the CEO, ZPs, before commencement of work it should be ascertained that the work was not sanctioned or executed under any other scheme and the fund should not be diverted for any other work.

During scrutiny of records of NP, Dongargaon it was found that for the work of electrification at Atal Awas campus, demand letter of ₹ 5.18 lakh was received from Chhattisgarh State Electricity Board (CSEB) in July 2007. As per the decision taken in the President in Council (PIC) (July 2007), the amount was to be paid from the funds received under the State Finance Commission. Accordingly, ₹ 5.18 lakh was paid to CSEB (August 2007) and demand for ₹ 5.18 lakh was sent to the Commissioner, Urban Administration and Development, Raipur in March 2008. Scrutiny revealed that after completion of work, fund amounting to ₹ 5 lakh was received from ZP Rajnandgaon (June 2009) under BRGF for the same work. However, instead of refunding the amount, it was transferred (July 2009) to State Finance

Commission account as per the order of President, NP, Dongargaon, which was irregular and against the provision of BRGF guidelines.

In reply, CMO, NP, Dongargaon stated (November 2013) that due to urgency of work, payment was made from another scheme after completion of electrification and after receipt of fund from BRGF, it was adjusted. The reply is not acceptable. The process for electrification at Atal Awas campus was started (May 2006) before commencement of the BRGF scheme and after completion of electrification, the fund received as per AAP 2008-09 was adjusted.

4.1.10.4 Contract management

Works under BRGF are to be executed by ULBs and line departments through tender process. Review of the tender and contract management in test checked districts revealed the following deficiencies:

- As per the condition of contract/agreement executed with the contractors in MC, NPP and NP, if the contractor fails to complete the work within the stipulated time, 10 *per cent* of the value of work done should be deducted as penalty from the bill submitted by the contractor. During scrutiny of the records of 19 ULBs, it was noticed that the contractor failed to complete 34 works with contract value of ₹ 3.09 crore within the schedule date of completion and the period of delay was ranging between one and 26 months. Since the delay was attributable to the contractors, penalty amounting to ₹ 19.30 lakh was recoverable. However, no penalty was recovered and this resulted in extension of undue financial benefit to the contractor (***Appendix 4.5***).

In reply, CMO, NP, Dantewada and Gharghoda accepted the fact and stated (December 2013) that in the absence of instructions, penalty was not deducted for delayed execution of work. Commissioner, MC, Jagdalpur stated (December 2013) that as per clause 2, the time period for completion of work was six months. Therefore penalty was not deducted. The reply is not acceptable. As the contractor failed to complete the works within the period stipulated in the agreement, penalty was leviable. No reply was furnished by 16 other implementing agencies.

In MC, Ambikapur, the contractors failed to complete six works valuing ₹ 42.47 lakh within the schedule date of completion and the period of delay was ranging between three and seven months. Since the delay was attributable to the contractors, penalty amounting to ₹ 4.39 lakh was recoverable from the contractor. However no penalty was recovered and this resulted in extension of undue financial benefit of ₹ 4.39 lakh to the contractor (***Appendix 4.5***).

In reply, CEO, ZP Surguja stated (January 2014) that letter has been issued to Commissioner, MC, Ambikapur and after receipt of reply, the same would be furnished to audit.

4.1.10.5 Execution of other works in place of work approved by HPC/DPC

BRGF guidelines provide that the AAP is to be approved by DPC &HPC and after receipt of funds, CEO, ZPs issues sanctions to the implementing agencies and PRIs/ULBs. As per condition of sanction order, before commencement of work it should be ascertained that the work is not sanctioned or executed under any other scheme and the fund should not be diverted for any other work. If any work proposed by the PRIs/ULBs is to be changed then approval of the same is to be obtained from DPC before execution of the work.

Scrutiny of records of selected ZPs revealed that the funds sanctioned for works approved by HPC/DPC were diverted for other works without prior approval of the competent authority as discussed below:

- In Rajnandgaon district, one work with estimated cost of ₹ 10 lakh for training in Computer, *Kagaj dhona pattal*, Stiching, *Bunai,* Dairy and other training work was included in the AAP of 2010-11 and the amount was released to the Commissioner, MC Rajnandgaon. During test check of records, it was revealed that instead of above sanctioned work, construction of RCC shed in 10 Wards (Ward No. 1, 2, 3, 6, 18, 28, 39, 41, 43 and 45) was taken up without obtaining the approval of the DPC. Of these, works were completed in five Wards (Ward No. 1, 2, 3, 6 and 18) and in the remaining ward, works were incomplete as of October 2013.

In reply, CEO, ZP Rajnandgaon stated (October 2013) that the works executed by the Commissioner, MC Rajnandgaon were approved in the meeting of DPC and HPC. The reply is not acceptable as no supporting documents were furnished to audit.

- In JP Khairagarh of Rajnandgaon district, it was found that during the year 2011-12, one work of construction of PDS shops costing ₹ 3 lakh at GP Bajguda was sanctioned under BRGF. However this work was executed at GP Rahud instead of GP Bajguda.

In reply, CEO,JP Khairagarh accepted the fact and stated (October 2013) that the work was sanctioned in anticipation of inclusion in the AAP after preparation of estimate. The reply is not acceptable as the work under the scheme was to be executed only after receipt of administrative sanction from CEO, ZP.

- In Raigarh district, one work "Fencing work at Mahatma Gandhi College premises, Kharsia" at a cost of ₹ 10 lakh was sanctioned under AAP 2009-10 (January 2010) to NPP, Kharsia. Scrutiny of records revealed that instead of executing the sanctioned work, repair and maintenance works in the NPP building were executed and against the sanctioned amount of ₹ 10 lakh, ₹ 12.58 lakh was incurred without prior approval of DPC as detailed in **Table 4.5.**

Table 4.5:- Details of works executed in place of the sanctioned work

(₹in lakh)

Sl. No.	Name of work executed in NPP building	Estimated cost	Expenditure
1	Fixing of tiles	3.49	3.28
2	Aluminium fixing	2.07	5.16
3	Painting work	3.28	3.49
4	Fixing of checkers tiles	0.64	0.65
	Total	**9.48**	**12.58**

Source: as per MPR submitted by the CMO, NPP

In reply, CMO, NPP Kharsia stated (December 2013) that as per instructions given by the Collector, other works were executed after cancellation of sanctioned work. The reply is not acceptable as the approval for cancellation of work sanctioned by Zila Panchayat and revised sanction was not obtained from DPC for executing the work.

- In Bastar district, it was noticed during scrutiny of records of MC Jagdalpur that as per AAP of the year 2008-09, sanction of ₹ 3.05 lakh for "Construction of 200 meter CC road from Nirmal Panigrahi house to Rajpoot house at Shiv temple Ward No. 03" was issued (July 2009) and after inviting tender, work order was issued (November 2009) to the contractor for completion within one month. Further scrutiny revealed that as there was private land at the work site, the works was executed in the same Ward from "Dongaghat temple to boring square" and ₹ 3.04 lakh was paid to the contractor without obtaining the prior approval from DPC.

In reply EE, MC Jagdalpur accepted the fact and stated (November 2013) that the work was executed in public interest after obtaining the approval of the competent authority. The reply is not acceptable as MC itself is not competent for any changes in the work included in the AAP.

- In NP, Keshkal, the CEO, ZP Bastar sanctioned ₹12.24 lakh for five[30] works during the period 2008-09 to 2012-13. Scrutiny revealed that instead of the above sanctioned works, three works (RR Masonry work in Ward 3 in place of three works sanctioned in 2008-09, RCC *Nalli* in Ward No. 4 and 5 in place of Ward 12 and CC road from Abdul Mannan house to Shyamlal house in place of CC road from Upaddhyay house to Dhobi house) of the same nature were executed in other places and ex-post-facto approval for one work (RR masonary work in ward 3) was obtained after execution in March 2011 and no approval was obtained for the other two works.

[30] In 2008-09 three works of RR Masonry at Ward No. 12 and 13 part 1 & 2-₹ 2.83 lakh, in 2011-12 RCC Nali-₹ 6.35 lakh at Ward No. 12 and in 2012-13 CC road from Upaddhyay house to Dhobi house-₹ 3 lakh

On this being pointed out in audit (November 2013), no reply was furnished by the CEO, ZP Bastar (January 2014).

- In Rajnandgaon district, as per proposal received (May 2010) from CMO, NP, Chhuikhadan and Technical Sanction Submitted (December 2010) of ₹ 12.10 lakh for construction of two Water Tank (each costing ₹ 6.05 lakh), administrative approval of ₹ 9.17 lakh was issued (December 2010) by the CEO, ZP Rajnandgaon. Accordingly, after inviting tender (NIT), agreement was executed (March 2011) with the contractor. Scrutiny of the measurement book and note sheet revealed that instead of two Water Tanks, only single Water Tank was constructed at a cost of ₹ 10.64 lakh[31]. Further scrutiny revealed that neither any separate estimate and drawing/Design for one Water Tank was prepared nor approval of change in scope of work was obtained from the DPC.

In reply, CMO, NP, Chhuikhadan accepted the fact and stated (November 2013) that in view of the water problems of public, water tank was constructed and due to transfer of Sub-Engineer drawing/ design could not be prepared. It was further stated that the work was executed within the sanctioned amount and hence revised sanction was not obtained. The reply is not acceptable as the NP itself is not competent for any changes in the work included in the AAP.

4.1.10.6 Excess expenditure

As per the conditions of sanction order issued to the implementing agencies by the CEO, ZP for execution of works sanctioned under AAP, expenditure on the sanctioned work should not exceed the administrative cost.

During scrutiny of the records of the ULBs and implementing agencies, it was noticed in seven ULBs[32] and two implementing agencies[33] that during the period 2007-08 to 2012-13, in 26 cases, against the sanctioned cost of ₹ 1.08 crore, ₹ 1.03 crore was released by the ZPs and expenditure of ₹ 1.48 crore was incurred. Thus, an amount of ₹ 0.40 crore was incurred in excess of the administrative cost. Further scrutiny revealed that the excess amount was paid from the balance amount of the completed works, work not started or works in progress without obtaining the revised administrative sanctions from the concerned ZPs as detailed in ***Appendix 4.6***.

In reply, CMO, NP, Bodari and NPP, Kharsia accepted the facts and stated (November and December 2013) that in some cases due to high percentage of tender rate and in public interest, excess expenditure was incurred. EE, PHE, Raigarh accepted the fact and stated (December 2013) that revised sanction would be obtained from CEO, ZP Raigarh. Whereas, EE, MC, Jagdalpur

---

31 1st RA Bill-₹ 4.26 lakh, 2nd RA Bill-₹ 3.19 lakh and Final Bill-₹ 3.19 lakh

32 MC-Jagdalpur, NPP-Kanker and Kharsia, NP-Bodari, Pakhanjur, Ratanpur, and Takhatpur

33 DFO- Kanker and EE, PHE-Raigarh.

stated (November 2013) that the excess expenditure was incurred from own resources. The reply of EE, MC, Jagdalpur is not acceptable as it was confirmed from the progress report and note sheet that all the payments were made from BRGF funds only. Thus, excess expenditure was incurred from the balance amount of completed works or fund provided for execution of other works without obtaining the revised sanction from the concerned ZPs.

4.1.10.7 Blockade of fund

As per the terms and conditions of sanction order issued by the ZPs, the work should be completed within the financial year or as stipulated in the work order issued to the contractor for execution of work.

Scrutiny of records of the implementing agencies in selected districts revealed the following:

- **Non-commencement of work due to land dispute**

For timely completion of work and achievement of intended objectives, availability of freehold land was to be ascertained by the PRIs and ULBs before forwarding the proposal for inclusion of the work in AAP.

During scrutiny of records, it was noticed in 10 out of 129 implementing agencies that in 23 works, ₹ 1.90 crore was released by the ZPs during 2007-08 to 2012-13 against the sanction of ₹ 2.31 crore. However, 15 works valuing ₹ 1.48 crore could not be started due to land dispute and eight works valuing ₹ 83.35 lakh were stopped due to land dispute after incurring expenditure of ₹ 17.52 lakh. Thus, due to sanction of work without ascertaining the availability of unencumbered land not only led to blockade of funds but also the beneficiaries were deprived of the benefits of the scheme (***Appendix 4.7***).

- **Non-commencement of work**

During scrutiny of records, it was noticed in 32 out of 129 implementing agencies that though the funds amounting ₹ 4.98 crore were provided for 104 works by the ZPs against the sanctioned amount of ₹ 6.51 crore during the period 2007-08 to 2012-13 these works could not be started mainly due to lack of interest shown by the Secretary and Sarpanch, public protest, change in proposals, non-receipt of tenders etc. even after delay of seven months to more than five years (***Appendix 4.8***).

- **Incomplete works**

During scrutiny of records, it was found that 1069 works were sanctioned to 80 implementing agencies by the concerned ZPs during the period 2007-08 to 2012-13 and against the sanctioned amount of ₹ 57.28 crore, ₹ 39.47 crore was released. However, these works could not be completed by the implementing agencies even after incurring expenditure of ₹ 21.57 crore and also after lapse of seven months to more than five years mainly due to highly sensitive and

Naxal affected area, lack of interest shown by the Secretary and Sarpanch, matter pending in court, revision of work, delay in receipt of tenders etc. (***Appendix 4.9***).

In reply, CEO, ZP Rajnandgaon, Bilaspur, Dantewada and Raigarh accepted the fact and stated (October and December 2013) that instructions have been issued to the implementing agencies for commencement of the work and to submit no land dispute certificate along with the proposals for AAP. CEO, ZP Bastar stated (November 2013) that the works were not commenced mainly due to highly sensitive and Naxal affected area and lack of interest shown by the Secretary and Sarpanch of concerned GPs. No reply was furnished by the CEO, ZP Surguja and Kanker (January 2014).

- **Issue of work order without ascertaining the availability of land**

In Dantewada district, as per AAP 2012-13, sanction of ₹ 53.50 lakh for construction of Doctors quarter at PHC Katekalyan Part-1 and 2 was issued (August 2012) to EE, RES, Dantewada for which ₹ 21.40 lakh was provided (August 2012) by the CEO, ZP Dantewada.

Scrutiny of records revealed that after tendering process, work order was issued (December 2012) to a contractor for completion within seven months including rainy season. It was observed that land and layout of quarters was made available to contractor only in November 2013. As a result the work was not completed even after expiry of the scheduled date of completion (June 2013).Thus, due to non availability of clear possession of land before awarding the work remained incomplete. This resulted in deprival of housing facilities to the doctors besides avoidable payment of house rent.

In reply, EE, RES, Dantewada confirmed (December 2013) above facts and stated that the work was in progress.

4.1.10.8 Wasteful/Unfruitful expenditure

Both RSVY and BRGF *inter alia* aimed to bridge the critical infrastructure gap to expedite the growth rate in the backward districts. Thus, it was necessary to complete the projects in time and put those to immediate use after completion.

Scrutiny of the records revealed the followings:

- In Dantewada district, it was noticed during scrutiny of records of CMO, NP, Dantewada that as per the decision taken in the meeting (August 2009) chaired by Chief Secretary, construction of toilet complex in Naxal affected districts was to be done through M/s Suvarna Fibrotech Private Limited, Pune. The Collector, Dantewada accordingly issued work order (15 December 2009) for ₹ 40.40 lakh for construction of two unit (40 toilets) Toilet complex. Thereafter Administrative approval of ₹ 40 lakh for construction of

- above toilet complex at Danteshwari Temple premises and Mendaka Dobra ground was issued (29 December 2009) to CMO, NP, Dantewada. This was inappropriate as toilet complex has to be far away from the temple. After construction of above toilet complex, an amount of ₹ 28.68 lakh was paid in two instalments (₹ 14.34 lakh on 16 April 2010 and ₹ 14.34 lakh on 17 August 2010) to the firm. During physical verification of the site, it was found that the beautification work at a cost of ₹ 5 crore in the premises of Danteshwari Temple and Mendaka Dobra ground was taken up during 2011-12 under the project "Mendaka Dobra City beautification" after demolishing the existing toilet complex constructed under BRGF. Thus, injudicious decision of the Collector led to wasteful expenditure of ₹ 28.68 lakh under BRGF.

There was wasteful expenditure of ₹ 28.68 lakh of the project.

In reply, CEO, ZP Dantewada stated (December 2013) that the Toilet complex was not constructed at religious location and it was constructed at suitable place keeping in mind the cleanness of the prmises used for fairs and cultural programmes. It was further stated that the site was covered under the city beautification project. Hence other essential constructions were done after demolishing the above constructed toilet complex.

- In Bastar district as per AAP 2007-08, sanction of ₹ 34.85 lakh for construction of Public Health Centre including staff quarter (G and H type- two each) at GP Mootanpal of JP Bastanar was issued to the EE, PWD No.2, Jagdalpur (February 2008). Scrutiny of records revealed that after finalisation of tender, work order was issued (May 2010) to a contractor for completion within six months including rainy season. However, the contractor, after completion of work up to lintel level of PHC building and up to roof level of G and H type quarter, left (August 2012) the work. The contractor was paid ₹ 15.76 lakh up to fourth RA Bill (December 2012). Thereafter though tender was invited for completion of remaining work, but the same was not started as of November 2013.

Photographs of incomplete Public Health Centre and G type staff quarter at GP Mootanpal of JP Bastanar

On this being pointed out in audit (November 2013), no reply was furnished by the CEO, ZP Bastar and EE, PWD No. 2, Jagdalpur (January 2014).

- In Bastar district as per AAP 2009-10, sanction of ₹ 6.90 lakh for construction of Cashew processing plant at Rajnagar GP of Bakawand

block was issued to EE, RES Jagdalpur in December 2009. After inviting tender, work order was issued (June 2010) to the contractor for completion within four months including rainy season. Scrutiny of records revealed that as against the completion time of four months, the work was actually completed in September 2012, after delay of 23 months. During joint physical verification of the site, it was observed that the building was not utilised for the intended purpose till November 2013 due to non-availability of electricity.

Photographs of Cashew processing building constructed during 2010-11 at GP-Rajnagar of JP Bakawand

In reply, EE RES, Jagdalpur stated (November 2013) that due to delay in selection of land and protest by the villagers, construction work was delayed. It was further stated that the building was handed over to Horticulture department in April 2013 and they were fully responsible for its utilisation. On this being pointed out, no reply was furnished by the DDH, Horticulture, Jagdalpur (January 2014). The reply of EE, RES, Jagdalpur confirms that award of work without prior possession of clear land resulted in delay in execution of work.

- In Raigarh as per AAP for the year 2007-08, sanction of ₹ 6.10 lakh was issued (November 2007) to EE, RES Raigarh for "construction of Sub Health Centre at GP Chhote Devgaon of JP Kharsia and fund was also provided. Scrutiny of records revealed that after incurring expenditure of ₹ 2.69 lakh, the work up to plinth level could only be completed. Thereafter a proposal for cancellation of the same was submitted (May 2013) to CEO, ZP stating that the work site was affected due to widening of road. However, it was found during joint physical verification of the site that the distance of the site was nearly 100 feet away from the existing road.

Photographs of incomplete Sub Health Centre at GP-Chhotedevgaon of JP Kharsia sanctioned during 2007-08

In reply, EE RES, Raigarh stated (December 2013) that the work up to plinth level was completed. However as per the report submitted by the Sub-divisional officer, RES, Kharsia, the site was affected in widening of road. Accordingly, the same was proposed for cancellation. It was further, stated that as per the instruction of the Collector, Raigarh, the process for restarting the work has been initiated.

4.1.10.9 Non utilisation of assets created under the scheme

During scrutiny of records of CEO JP Geedam of Dantewada district it was noticed that during the year 2007-08, sanction of ₹ 5 lakh was issued (February 2008) by the CEO, ZP Dantewada for construction of five shops at GP Jawanga. The work was completed by the GP in September 2010 after incurring expenditure of ₹ 5 lakh. During joint physical verification (December 2013) of the site, it was found that the shops were closed and no residential area was situated nearby the shops. It was also noticed that the shops were not allotted to any beneficiary.

Photographs of Shops lying idle at GP-Jawanga of JP Geedam sanctioned during 2007-08 which was not utilised for the intended purpose

In reply, CEO, JP Geedam stated (December 2013) that the work was completed in March 2009 but the whole area was selected for Education City in 2009. Hence these shops were not allotted to the beneficiaries or Self Help Groups. It was further stated that instructions would be issued to the GPs for immediate allotment of the shops.

Construction of shops without prior assessment of firm demand (by way of advance payment by potential users) has the risk of non-utilisation/under-utilisation of shopping complex. Such an exercise was not done.

Similarly, in JP Kharsia it was noticed that sanction of ₹ 3 lakh was issued (April 2010) by the CEO, ZP Raigarh for Construction of Patwari office cum residence at *Patwari halka* no.6 of GP Nagoi and the work was completed by the GP in September 2011 after incurring expenditure of ₹ 3 lakh. During joint physical verification of site, it was observed that the building was not utilised by the *Patwari* of concerned GP.

Photographs of Patwari office cum residence lying idle at GP-Nagoi of JP Kharsia sanctioned during 2010-11

In reply, Secretary, GP Nagoi accepted the fact (December 2013).

4.1.10.10 Non supply of Solar Task light by CREDA

As per AAP 2013-14, CEO, ZP Surguja issued (May 2013) sanction of ₹ 56.73 lakh for supply of 7000 Solar Task Lights and 1410 Study lamps to CREDA and payment of ₹ 45.38 lakh (80 *per cent* amount of sanction amount) was made (May 2013).

Scrutiny of records and progress report submitted by CREDA revealed that even after lapse of more than six months, the agency had not supplied the Solar Task and Study lamp. Thus, non supply of Solar Task and Study lamp not only led to blockade of the scheme fund but also the beneficiaries were deprived from availing the benefits of the Solar Task and Study lamp.

In reply, EE, CREDA stated (January 2014) that out of seven JPs, the Solar Task and Study lamps were provided in JP Batauli and Mainpat and the process for procurement of the same for JP Udaipur was in progress. The reply is not acceptable as the details of Solar Task and Study lamps provided to JP Batauli and Mainpat were not furnished and also the procurement for remaining five JPs was not done even after lapse of more than six months.

4.1.10.11 Avoidable liability

As per approved AAP for the year 2012-13, sanction of ₹ 4 lakh was issued and ₹ 2 lakh was released (July 2012) to CMO, NP, Malhar by the CEO, ZP Bilaspur for "construction of *Pachari* at Dindeshwari Talab".

During scrutiny of records of NP, Malhar, it was noticed that in place of construction of *Pachari* at Dindeshwari Talab, decision for construction at *Naiya Talab* was taken in PIC meeting (July 2013) as the *Pachari* was already constructed at Dindeshwari Talab. Further scrutiny revealed that after execution of work at *Naiya Talab*, CMO requested (September 2013) to CEO, ZP Bilaspur for release of ₹ 4.50 lakh as additional work of ₹ 2.50 lakh was executed as per public demand and requirement of work. However, the same was not released by the ZP Bilaspur till October 2013. It was also noticed that against the bill of ₹ 6.19 lakh submitted by the contractor, only ₹ 2 lakh could be paid (October 2013). Thus, execution of other work in place of sanctioned work not only led to irregular execution of work but also resulted in creation of additional liability of ₹ 4.19 lakh.

In reply, CEO, ZP Bilaspur accepted the fact and stated (November 2013) that after obtaining approval in PIC, the work was executed in another place and only sanctioned amount was paid. It was further stated that instructions have been issued to meet the excess expenditure from NP fund.

4.1.10.12 Works not completed due to non-release of fund

In Bilaspur district as per AAP 2009-10, sanctions for ₹ 48 lakh and ₹ 30 lakh were issued (December 2009) to EE, PHE, Bilaspur for 486 Water harvesting works and installation of 120 force lift pumps at Higher secondary school and primary and sub health centres in 10 blocks. First instalment of ₹ 46.80 lakh (60 *per cent*) was released. The position of works sanctioned and completed is as under:

Table 4.6:- Position of works sanctioned and completed under BRGF

(₹in lakh)

Sl No	Name of the work	No. of works	Sanctioned Amount	Completed/ percentage of completion	Expenditure incurred	Work not commenced/ not completed	Balance Amount
1	Water harvesting	486	48.00	321	32.10	165	15.90
2	Force Lift pump	120	30.00	60	15.00	60	15.00
Total		**606**	**78.00**	**381 (63%)**	**47.10**	**225**	**30.90**

Source: As per MPR submitted by the department

It may be seen from the above table that against 486 Water harvesting works, 321(63%) were completed and the works were not started in Lormi and Takhatpur block. Similarly, the work of Force lift pump was not started in five blocks[34] as of October 2013. Further as per the progress report submitted by the EE, PHE, Bilaspur, the remaining works were not completed due to non-release of second instalment even after lapse of four years. Thus, due to non-release of balance fund not only the works were left incomplete but also the beneficiaries were deprived of the benefits.

On this being pointed out in audit (October 2013), no reply was furnished by the CEO, ZP Bilaspur.

[34] Gorella, Kota, Lormi, Marwahi and Pendra

4.1.10.13 Non-deduction of VAT

As per Article 27(1) of Value Added Tax (VAT) Act 2005, if the amount of VAT included in the Bills submitted by the firms is more than ₹ 5000 for the items procured or services delivered for Government purposes, the VAT amount should be deducted from the bills and deposited in the Government account.

In Raigarh district as per AAP 2011-12, sanctions for ₹ 19.89 lakh and ₹ 23.53 lakh were issued to NPP, Kharsia and NP, Kirodimalnagar for procurement of "Back Hook Loader machine (JCB)". Accordingly, both departments had procured "Back Hook Loader machine (JCB)" from a supplier and payments of ₹ 22.92 lakh and ₹ 23.80 lakh (February and March 2012) were made to the firm without deducting the VAT amounting to ₹ 2.22 lakh.

In reply, CMO, NPP, Kharsia stated (December 2013) that in the absence of instructions, VAT amount was not deducted. It was further stated that in future, VAT amount would be deducted and deposited in Government Account through challan.

Similarly, in Bilaspur district as per AAP 2007-08 to 2009-10, sanction of ₹ 20.75 lakh for electricity and water maintenance work was issued to CMO, NP, Takhatpur by the CEO, ZP Bilaspur. Scrutiny of records revealed that the electrical items were procured (November 2008 and July 2009) and water supply items were procured in January 2010 from two firms respectively. Although the VAT amount of ₹ 1.75 lakh was included in the bills, payment of ₹ 22.41 lakh was made to the firm without deducting the VAT amount.

In reply, CEO, ZP Bilaspur stated (January 2014) that instructions have been issued to the firm for depositing the VAT amount and after receipt of information the same would be intimated to audit.

4.1.11 Capacity Building grants

Capacity building (CB) of Panchayats and Municipalities to facilitate participatory planning, decision making, implementation and monitoring of different schemes for better governance and service delivery was one of the critical issues of BRGF. Under capacity building component, training was to be provided to elected representatives and officials of PRIs and ULBs. Providing telephone and e-connectivity, establishing accounting and auditing system, establishment and maintenance of training help lines etc. were other important components under capacity building. Annual entitlement of each BRGF district under CB component was ₹ 1 crore per annum.

Review of implementation of various activities under Capacity building component revealed the following deficiencies:

4.1.11.1 Funds utilisation

Under BRGF capacity building head, for installation of Studio at SIRD, construction of Panchayat Resource Centre (PRC), Community Resource Centre (CRC), Receiving facility at PTC/PRC, Procurement of Computers, Preparation of module, Training, Helpline facility and Strengthening of SIRD, GoI released ₹ 44.76 crore (including other receipt-₹ 10.74 crore and bank interest-₹ 0.35 crore) to the State Government during 2007-13 which was provided to SIRD, Nimora. Up to March 2013, an amount of ₹ 44.46 crore (99 *per cent*) was utilised as detailed in **Table-4.7**.

Table 4.7: Receipt and utilisation of capacity building funds during 2007-13

(₹in crore)

Year	Opening Balance	Grants received	Other receipts	Bank interest	Total availability	Expenditure
2007-08	0.00	4.42	0.000	0.110	4.53	4.15
2008-09	0.38	2.73	0.002	0.012	3.12	0.10
2009-10	3.02	0.96	0.010	0.070	4.06	3.09
2010-11	0.98	7.16	0.018	0.012	8.16	7.10
2011-12	1.06	7.17	2.710	0.056	10.99	10.76
2012-13	0.23	11.23	8.000	0.087	19.55	19.25
Total		**33.66**	**10.74**	**0.35**	**50.41**	**44.46**

Source: Information furnished by SIRD

It may be seen from the above table that against the total available funds of ₹ 50.41 crore under capacity building grants during 2007-08 to 2012-13, expenditure was ₹ 44.46 crore.

Review of the financial management under BRGF revealed the following irregularities:

- ***Submission of incorrect UCs and irregular treatment of advances as final expenditure***

As per the information furnished by the SIRD, it was observed that during the period 2007-08 to 2012-13, an amount of ₹ 28.42 crore was provided as advance to the ZPs, JPs and ULBs for preparation of Action Plan for elected members and providing training to elected members/staff and the whole amount was shown as expenditure. The position of actual release and utilisation of funds by the ZPs, JPs and ULBs was as under:

Table 4.8: Receipt and utilisation of capacity building funds for training during 2007-13

(₹in lakh)

Year	Receipt	Expenditure	Utilisation Certificate received
2007-08	3.20	3.20	0.00
2008-09	0.50	0.50	0.00
2009-10	24.38	24.38	24.38
2010-11	450.78	450.78	228.77
2011-12	769.82	769.82	265.46
2012-13	1593.70	1593.70	799.59
Total	**2842.38**	**2842.38**	**1318.14**

Source: Information furnished by SIRD

It may be seen from the above table that the total amount of ₹ 28.42 crore released to the ZPs, JPs and ULBs by the SIRD during 2007-08 to 2012-13 was shown as fully utilised. However, UCs amounting to ₹ 15.06 crore (53 *per cent*) were not received as of November 2013. Further during scrutiny of records of CEO, ZP Surguja, it was noticed that against the receipt of ₹ 5.66 crore during 2010-11 to 2012-13, ₹ 1.04 crore remained unspent till December 2013, whereas no information was furnished by the other six districts. It is evident from the above that the advances were treated as final expenditure.

4.1.11.2 Delay in installation of SETCOM and non-functioning of SITs

With a view to provide down linking and up-linking facility and to establish the teaching end system and return video/audio facilities through Satellite at all the JPs of BRGF districts, an amount of ₹ 399.77 lakh was paid (March 2008) to M/s Antrix Corporation Limited, Bangalore (ISRO) for establishment and installation of Satellite Communication (SETCOM) in 115 sites (110 at Janpad level and 5 at District level) for the SIRD. The installation of Satellite Interactive Terminals (SITs) in 115 under SETCOM was done after lapse of more than two years between February and May 2010 due to delay in construction of civil infrastructure at Panchayat Resource Centres (PRCs).

Scrutiny of records revealed that during the period 2010-11 to 2012-13, 20[35] training sessions of 175 days were conducted for 53011 participants. It was noticed that in first training session (3 to 19 May 2010), 46 SITs were not fully working and the same problems were faced during next training session (16 to 19 August 2010) where only 55 to 65 SITs were found connected to remote sites of studio and remote site transmitted with audio and video was found in only eight to 31 SITs. Further scrutiny revealed that due to non-increase of the bandwidth by the ISRO, all the established SITs could not be connected simultaneously as reported (April 2011) by SIRD. Further as per information furnished by the SIRD, 28 SITs were still not functioning and no power connection was available in PRC room at JP Sukuma (Dantewada) till November 2013.

Thus, non-functional of all SITs not only led to blockade of scheme funds but also the beneficiaries were deprived of the benefits of training through audio/video facility.

In reply, Joint Director, SIRD stated (February 2014) that the department had done online call-log with the vendor for rectification of connection problem of SITs. But due to lapse of AMC between vendor and ISRO/Antrix Corporation, the rectification of equipments of SETCOM was not taken up by the vendor. Further the security of the equipments and administration of SETCOM office

[35] In 2010-11, 6 sessions of 61 day for 17376 participants, in 2011-12, 6 sessions of 44 day for 15023 participants and in 2012-13, 8 sessions of 70 day for 20612 participants.

is with the respective CEO, Janpad Panchayat. In some Resource centre the equipment installed were stolen for which the FIR was lodged by the respective CEOs.

4.1.11.3 Training to elected representatives and staff of PRIs and ULBs

Training to PRI members/staff was not adequate.

Training of elected representatives and staff of PRIs and ULBs is an important component of capacity building under BRGF. For this purpose, funds, training schedule and targets of elected representative and staff of PRIs and ULBs to be trained are approved by the HPC every year for each BRGF district.

Scrutiny of records revealed that the achievement (6745 trainees) of training provided to elected representatives and staff of ULBs was more than the target (5795 trainees) As against the target set for training to 4.95 lakh elected representatives and staff of PRIs during the period 2007-08 to 2012-13, only 2.36 lakh (48 *per cent*) could be trained.

In reply, Joint Director, SIRD stated (November 2013) that due to non receipt of funds in time, Panchayat elections and delay in Training Programmes during *Gram Swaraj* and agricultural period, targets for training could not be achieved.

4.1.11.4 Establishment and maintenance of Helpline/Toll free number

As per instructions issued (September 2012) by the Director, State Institute of Rural Development (Raipur), provision for establishment of Helpline/Toll free number in each BRGF district was approved in AAP 2012-13 under capacity building component of BRGF.

Helpline/Toll free Number for PRIs and ULBs not set-up in three test check districts.

During scrutiny of records of the test checked districts, it was found that, the Helpline/Toll free number was established in only four test checked districts[36]. In the remaining three districts[37], it was not established as of December 2013 even after delay of more than one year. Further scrutiny revealed that in Raigarh, payment of ₹ 24,827 was made for Helpline/Toll free number, but no Log book was found maintained.

In reply, CEO, ZP Bastar and Dantewada accepted the fact and stated (November and December 2013) that the process for installation of Helpline/ Toll free number was in progress. CEO, ZP Raigarh accepted the fact and stated (December 2013) that no Log books were maintained.

4.1.11.5 Appointment of Consultant for Help Line/Toll free number

The Director, SIRD, Raipur issued (September 2012) instructions for appointment of Consultant at fixed monthly honorarium of ₹ 15,000 per month

[36] Bilaspur-July 2013, Kanker-October 2012 , Raigarh-January 2013 and Rajnandgaon-October 2013

[37] Bastar, Dantewada, and Surguja

for functioning and maintenance of Helpline/Toll free number. Accordingly, the process for appointment of consultant was initiated by the districts.

During scrutiny of records of the test checked districts, it was noticed that the consultants were appointed in only two[38] districts till December 2013. Further scrutiny revealed that in Rajnandgaon district, the consultant was appointed in December 2012 but the Helpline/Toll free number was established only in October 2013. This resulted in unfruitful expenditure of ₹ 1.35 lakh on salary to the helpline consultant.

In reply, CEO, ZP Bastar, Dantewada, Kanker and Raigarh stated (November and December 2013) that due to non-participation of eligible candidates, consultants were not appointed. CEO,ZP Rajnandgaon stated (October 2013) that the Helpline/Toll Free number was in operation and the services of consultant was utilised under BRGF and Helpline. The fact remains that the Helpline/Toll free number was installed 9 months after the appointment of consultant resulting in non-utilisation of services of consultant for helpline during this period.

4.1.11.6 Idle expenditure

As per the decision taken in HPC meeting (June 2012) for providing computers to electrified GPs under capacity building, CEO, ZP Bastar issued work order (March 2013) to a firm for supply of 135 computer peripherals (Desktop, Printer and UPS) at the rate of ₹ 43,340 per set to 12 blocks of Bastar district for further distribution in GPs.

During scrutiny of records it was found in JP Bakawand that though the firm had supplied 15 computer peripherals in March 2013, the same were not distributed to GPs till November 2013. Computer peripherals were installed between June and August 2013 in other GPs. Further scrutiny revealed that the payment of ₹ 58.51 lakh was already made to the firm (April 2013). Thus, non-distribution of computer peripherals to GPs not only led to blockade of the scheme fund but also the objective of the scheme was defeated.

Photographs of 15 Computer received from VPC care, Raipur on 30 March 2013 lying unused at JP-Bakawand

[38] Bilaspur and Rajnandgaon

In reply, CEO,ZP Bastar accepted the fact and stated (December 2013) that installation of computers would be ensured.

4.1.12 Deficiencies in awarding of contracts

As per instructions of the State Government, Panchayat and Rural Development Department (April 2011), the financial power of EE, RES for technical sanction of any works is up to ₹ 50 lakh and thereafter Superintendent Engineer (SE), RES is empowered for technical sanction of work up to ₹ 2 crore. The same financial limits for EE, SE and Chief Engineer (CE) have also been prescribed in PWD, PHE and WRD. Works department manual also prohibits splitting up of estimates to avoid technical sanction/approval of higher authorities. Further, as per the orders (December 2007) of the Chief Secretary, Government of Chhattisgarh, for any work valuing ₹ 20 lakh and above, tender should be processed through e-tendering only.

Review of the tendering process revealed the following deficiencies:

- In Raigarh district, EE, WRD, Raigarh split up the estimates of one work "construction of returning wall in RD chain No. 0 to 680 meter under Kello river front development at Raigarh" with estimated cost of ₹ 269.66 lakh to six reaches (0 to 130 meter-₹ 47.54 lakh, 130 to 230 meter-₹ 49.84 lakh, 230 to 320 meter-₹ 48.58 lakh, 320 to 460 meter-₹ 49.91 lakh, 460 to 600 meter-₹ 47.39 lakh and 600 to 680 meter-₹ 26.40 lakh) to avoid technical sanction of the estimate by the higher authority and the work was executed through Departmental procedure to avoid wide publicity.

In reply, CEO ZP Raigarh stated (December 2013) that the work was sanctioned as per the decision "to stop decreasing water level and loss during flood" taken in the meeting of DPC and on the basis of the proposals and estimates received from the EE, WRD, Raigarh. The reply is not acceptable as the EE was not competent for technical sanction.

- In Rajnandgaon district, the EE, RES, split up the work "construction of shade on up and down stair at Dongargarh temple premises" with estimated cost of ₹ 1 crore in to three parts (₹ 39.03 lakh, ₹ 37.35 lakh and ₹ 23.62 lakh) to avoid technical sanction of the estimate by the higher authority and technical sanction was accorded by the EE, RES in contravention of the Government instructions.

In reply, CEO, ZP Rajnandgaon stated (October 2013) that the administrative sanction was issued after approval of DPC and HPC but no specific reply regarding splitting of work was furnished.

- In Dantewada district, to avoid the technical sanction of higher authority, the EE, RES, split two works "construction of boundary wall at Government residential colony, Manjhipadar" with estimated cost of

₹ 64.28 lakh into three parts (₹ 21.36 lakh, ₹ 21.36 lakh and ₹ 21.56 lakh) and "construction of transit hostel at Dantewada" with estimated cost of ₹ 63 lakh into two parts (₹ 31.50 lakh and ₹ 31.50 lakh) and technical sanction was accorded by the EE. While two works were completed, the other remaining works were incomplete as of December 2013.

In reply, EE, RES Dantewada stated (December 2013) that the administrative approval for "construction of boundary wall at Government residential colony, Manjhipadar" was issued in three parts by the CEO, ZP Dantewada. Accordingly, technical sanction was accorded. CEO, ZP Dantewada stated (December 2013) that to avoid delay in receipt of sanction from higher authority, sanctions were issued after splitting the works.

- In Bastar district, sanction of ₹ 28.50 lakh for construction of medium bridge in *Bhoriya* nala near *Karanji* village at GP *Muli* of JP Bakawand was issued (May 2012) to EE, PWD No-1, Jagdalpur. It was noticed in audit that EE had split the sanctioned work into two parts (₹ 17.14 lakh and ₹ 10.34 lakh) and executed through inviting normal tender. Thus, by splitting the work requirement of e-tendering was avoided.

On this being pointed in audit (November 2013), no reply was furnished by the CEO, ZP Bastar (January 2014).

- In Dantewada district, during test check of the records of the EE, RES, Dantewada and EE, PMGSY, Dantewada, it was noticed that in six cases[39] the sanctioned amount of each work was more than ₹ 20 lakh. Instead of e-tendering, these works were executed through inviting short term tender in contravention of the Government order.

In reply, EE, PMGSY, Dantewada stated (December 2013) that the district is highly sensitive and contractors are not expert to participate in e-tendering and due to requirement of work, the works were executed after calling short term tender whereas no specific reply was furnished by the EE, RES, Dantewada.

4.1.13 Inspection, Monitoring and Evaluation

4.1.13.1 Quality Monitoring System was not instituted

Schedule of inspection of works not prepared and quality monitoring system has not been prescribed.

Paragraph 4.13 of BRGF guidelines envisages that at the district level, a Review Committee shall be constituted by the DPC, chaired by the chair person of ZP, JP and ULBs in the District on rotation basis in such a manner that the Committee consists of not more than eight to 10 members.

[39] Boundary wall at Government colony, Manjhipadar Part 1-₹ 21.36 lakh, Part 2-₹ 21.36 lakh, Part 3-₹ 21.56 lakh, Transit Hostel at Dantewada, Part-1-₹ 31.56 lakh, Part 2-₹ 31.56 lakh and Transit Hostel at District Hospital Dantewada-₹ 36.63 lakh.

The Review Committee should examine the peer review report prepared by Panchayats. Further paragraph 4.14 of BRGF guidelines provides for preparing a schedule for inspection of BRGF works and for instituting a Quality Monitoring System for maintaining the quality of works. The working of the quality monitoring system is to be regularly reviewed by the HPC.

During scrutiny of records of all the test checked districts, it was noticed that neither any Review Committee at district level was constituted by the DPC for BRGF, nor any Quality Monitoring System was introduced in any of the test checked districts as of December 2013.

In reply, CEO, ZP Bastar and Kanker stated (November 2013) that the monitoring of BRGF works was done along with other schemes through District level Vigilance and Monitoring Committee. CEO, ZP Raigarh and Dantewada stated (November and December 2013) that the implementation of the scheme was regularly monitored through Time limit and Monthly meetings. CEO, ZP Bilaspur and Rajnandgaon stated (October and November 2013) that separate Review committee for BRGF was constituted.

The replies are not acceptable as in the minutes of meetings of District level Vigilance and Monitoring Committee, only status of receipt and utilisation of funds under the scheme were discussed and no documents in support of monitoring the works under BRGF through time limit, monthly meetings and constitution of separate Review Committee were furnished to audit.

4.1.13.2 Social audit and vigilance at grass root level

Paragraph 4.15 of BRGF guidelines provides for social audit of BRGF works by Panchayats and municipalities as well as role and function of Village/Ward level Vigilance and Monitoring Committee. Further, in compliance of the meeting of HPC held in November 2009, it was reported to the Ministry of Panchyati Raj, GoI along with the minutes of meeting (June 2011) of HPC that the social audit for the works executed under BRGF was being conducted along with MGNREGS.

During scrutiny of records in the 140 test checked GPs, it was noticed that the social audit of BRGF works was conducted in only 10 GPs. Though 86 GPs stated that the social audit was conducted no supporting documents were produced to audit and in 44 GPs, no social audit for BRGF works was conducted as of December 2013.

In reply, CEO, ZP Raigarh accepted the fact and stated (December 2013) that social audit would be conducted along with MGNREGS. CEO, ZP Rajnandgaon, Bastar, Kanker and Dantewada stated (October, November and December 2013) that instructions have been issued for conducting social audit with MGNREGS. CEO, ZP Bilaspur and Surguja stated (October 2013 and January 2014) that no separate instructions were issued by the State Government.

The above replies confirm that though the system of social audit was not fully evolved it was reported to GoI that the Social audit for the works executed under BRGF was being conducted along with MGNREGA.

4.1.13.3 Transparency measures

Paragraph 4.15 of BRGF guidelines provided for displaying transparency boards at work-sites indicating name of the scheme, name of the work and other details to enable the local people to know about the scheme. Further, each Panchayat has to publicly display details of all the approved projects with their expected commencement and completion date.

No transparency board was fixed for BRGF works executed by the Line departments and ULBs.

During scrutiny of records and joint physical verification of 40 work sites, it was noticed that the transparency boards were fixed in the work site of 30 GPs. No transparency boards were found fixed in the work site of six line departments and four ULBs.

Similarly, out of 140 test checked GPs, it was found that the public display details of all the approved projects with their expected commencement and completion date at GP were found in only 57 GPs.

In reply, CEO, ZP Bilaspur accepted the facts and stated (December 2013) that the fixing of transparency boards at worksite would be ascertained and CEO, ZP Raigarh stated (December 2013) that instructions have been issued for fixing of transparency boards at work site. No replies were furnished by the CEO, ZP Bastar, Dantewada, Kanker, Rajnandgaon and Surguja (January 2014).

4.1.13.4 Evaluation of the Scheme

Evaluation of the scheme implementation was not conducted by the State Government.

BRGF scheme was to be implemented with a view to mitigate regional imbalances, contribute towards poverty alleviation besides focused development of backward areas by bridging gaps in critical infrastructure and other developments. Therefore it was required to evaluate the effect of the scheme in all sectors. It was noticed in the selected districts that no such evaluation study was conducted as of December 2013. In the absence of such evaluation, the sector wise development under the scheme could not be ascertained.

In reply, CEO, Bastar, Dantewada, Kanker and Raigarh stated (November and December 2013) that no such instructions in this regard were received from the State Government. Therefore evaluation of the scheme was not conducted. CEO, ZP Rajnadgaon stated (November 2013) that the backwardness index was reviewed during monthly meeting. It was informed by the CEO, ZP Bilaspur that the percentage of backwardness was reduced by eight to 25 *per cent* but the criteria for assessment were not made available to audit. No reply was furnished by the CEO, ZP Surguja (January 2014).

4.1.14 Conclusion

The Central objective of BRGF was to bring a huge turn around in backward areas through convergence of all the schemes and programmes and preparation of integrated district plan with involvement at grass root level. Baseline survey to identify the reason of backwardness and missing development infrastructure was not conducted, rendering the planning process irrelevant. Decentralised planning at village, GP, block and district level was missing. Gram Sabhas in rural areas were hardly consulted and Area Sabhas in urban areas were never consulted while preparing Annual Plans under BRGF. There was absence of institutional arrangements as well as professional support at GP, JP and ZP. Despite engagement of Technical Support Institutions for plan formulation, deficiencies like delays in preparation of Annual Plans and inclusion of inadmissible works in the AAPs were present. Diversion and parking of programme funds in fixed deposit as well as parking of funds in Non-interest bearing Accounts were also noticed. Implementation of the programme also suffered due to absence of quality checks, lack of transparency in contract management and non-utilisation of completed projects. Low coverage under training to PRI members and staff etc. led to poor human capital formation. Monitoring was inadequate. The role of the DPC remained limited to only a plan approving body for BRGF and technical and professional support to DPC for guidance, preparation of integrated district plans, monitoring and evaluation of the outcome were hardly available. No robust mechanism for social audit, peer review of performances of PRIs and ULBs was put in place.

4.1.15 Recommendations

- Perspective plans should be prepared in accordance with the guidelines by involving Gram Sabha and Ward Sabha for identifying the critical gaps in development. Timely preparation of annual action plans should also be ensured;
- Institutional arrangements and professional support at GP, JP and ZP level to the extent envisaged under BRGF may be provided on priority within a definite timeframe;
- Financial management may be streamlined to check delay in transfers and diversion of funds;
- Independent and competent organisation/agencies may be entrusted with evaluation of outcome of the programme to provide valuable feedback.

PART –II CHAPTER V

AUDIT OF TRANSACTIONS

PANCHAYAT AND RURAL DEVELOPMENT DEPARTMENT

5.1 Idle and irregular expenditure

Supply and installation of Oil Extraction Mill was carried out at a cost of ₹ 18.47 lakh without tendering. The Oil Extraction Mill had been lying idle due to lack of electric supply for which advance action was not taken.

As per Chhattisgarh Store Purchase Rules, 2002 open tenders should be invited for supplies with estimated value above ₹ 50,000. Further, as per Chhattisgarh Treasury Code, payments should be made only after receipt of the ordered quantity of supplies of the specified quality.

We noticed that Zila Panchayat (ZP), Kanker accorded (January 2007) administrative approval of ₹ 20 lakh to Janpad Panchayat (JP), Narharpur, Kanker for setting up of Oil Extraction Mill at Musurputta village, under Rashtriya Sam Vikas Yojana.

Scrutiny of records of JP, Narharpur, Kanker, revealed that no tenders were invited by the JP for the establishment of Oil Extraction Mill. Instead, only quotations from three firms were invited (February 2007) in violation of the Store Purchase Rules and supply order was issued (February 2007) to a firm at the lowest quoted rate of ₹ 18.47 lakh. It was further noticed that the entire amount of ₹ 18.47 lakh was paid (February 2007) to the firm in advance on the day of issue of supply order itself in gross violation of Chhattisgarh Treasury Code. No security for the amount paid was secured by way of obtaining bank guarantee etc. As the supply and installation was not completed, Chief Executive Officer (CEO), JP Narharpur issued (March 2008) a notice to the firm for early completion of the work. Though the work was completed in May 2009 i.e. after a delay of 26 months since the issue of supply order, the same could not be put to use due to non-availability of electric supply. CEO, JP Narharpur initiated correspondence with Chhattisgarh State Electricity Board (CSEB) for provision of electric supply in May 2009 i.e. after installation of the Oil Extraction Mill and deposited (November 2011) a sum of ₹ 1,000 with CSEB for survey work, who in turn issued (December 2011) a demand of ₹ 2.83 lakh as charges for the provision of electric supply. CEO, JP Narharpur requested (April 2012) ZP Kanker for providing an amount of ₹ 2.55 lakh for the same. The demand amount was deposited with CSEB only in January 2014 i.e. after lapse of four years since installation and the Oil Extraction Mill was lying idle due to want of electricity connection.

Thus, it is clear from the above facts that not only the JP had made an irregular issuance of supply order in violation to the store purchase rule but also made

payment of ₹ 18.47 lakh in advance to the supplier 26 months before completion of the work. Also, the working condition of the oil extraction mill could not be ascertained in the absence of electricity supply. Further, the supply order did not prescribe any time frame for supply, installation and warranty period of the machinery/equipment. Therefore, issue of supply order without calling tenders was irregular and not ensuring the availability of electricity led to idle expenditure of ₹ 18.47 lakh for more than five years.

On this being pointed out in audit, CEO, JP Narharpur stated (July 2013) that requests have been made to the CSEB for electricity connection in April 2009, September 2011 and October 2011 and demand amount of ₹ 1,000 had also been paid. It was further intimated (February 2014) by the Government that the payment was made by the erstwhile CEO, JP Narharpur against whom disciplinary action has been initiated.

Action for obtaining electric connection should have been initiated simultaneously with the issue of supply order.

The matter was brought to the notice of Government (December 2013), reply is awaited.

5.2 Construction without ensuring firm demand

Failure to ensure firm demand before start of construction led to assets created at a cost of ₹ 40.90 lakh being not put to use.

The Gram Panchayats (GPs) execute various construction works at the village level, either on their own or through other executing agencies. These are put to use by the GPs for the general welfare and benefit of the village.

During scrutiny of records of test checked GPs of Korba and Mahasamund, it was observed that without ensuring firm demand in advance construction of assets such as nai-dhobi shops, commercial complex, kanji houses etc. was taken up. As a result, the 10 works (Kanji house, nai-dhobi shops, commercial complex) which were completed during the period 2005-06 to 2009-10 had not been put to use/allotted and were lying idle till the date of audit (February to June 2013) ***(Appendix 5.1)***. This resulted in idle expenditure of ₹ 33.80 lakh.

Similarly, we noticed during the scrutiny of records of Zila Panchayat (ZP) Rajnandgaon, that 10 works (Kanji House, road works & community buildings, aanganwadi) which had been sanctioned during the period 2005-06 to 2008-09 were not completed till the date of audit (July 2013) ***(Appendix 5.1)*** after incurring expenditure of ₹ 7.10 lakh.

Thus, non-allotment of the completed works and non-completion of works even after four to seven years of their sanction led to idle expenditure of ₹ 40.90 lakh[1] besides denial of benefits to the rural population.

[1] ₹ 33.80 lakh + ₹ 7.10 lakh = ₹ 40.90 lakh

On this being pointed out in audit, Secretary of the GPs stated (February to June 2013) that allotment of nai-dhobi shops could not be done due to lack of interest by villagers. It was further stated that the constructed buildings would soon be put to use. With regard to the incomplete works, Assistant Project Officer, ZP Rajnandgaon stated (July 2013) that action was being taken for completing these works through monthly monitoring meetings and correspondence is being done with the executing agencies for completion of the various incomplete works.

Matter was brought to the notice of the Government (March 2014), reply is awaited.

5.3 Expenditure on inadmissible works

An amount of ₹ 44.22 lakh was spent from funds provided under *Moolbhoot Yojana* on inadmissible works.

As per Article 49 of the *Panchayati Raj Adhiniyam*, 1993, Gram Panchayats (GPs) have been entrusted the responsibility for providing basic services and works in villages like public security, public health, public works, maintenance and upkeep of public buildings etc. The GPs are expected to fulfill the above duties out of their own funds. However, since the revenue sources of Panchayats located in backward districts are negligible, *Moolbhoot Yojana* a State sponsored scheme for allotting grants for fundamental works was launched in August 1997 by the Government of undivided Madhya Pradesh. The guidelines specified the eight[2] fundamental works to be carried out under this scheme. The funds were to be utilized for these works, on priority basis, by the GPs through resolution passed in Gram Sabha.

Subsequently, Government of Chhattisgarh, Panchayat and Rural Development Department (P&RDD) issued (June 2004) further instructions emphasising that the funds allotted under the Yojana were not to be incurred for payment of any kind of honorarium, advertisement, local festivals and purchase of cooler under any circumstance. The instructions further directed that the expenditure on stationery for *Gram Panchayat Sachivalaya* be restricted to ₹ 1,000 per year. The P&RDD further issued (July 2006) directions for not taking up work of laying of moorum, levelling of land, construction and repair of lane under the Yojana.

Scrutiny (August 2013) of records of Janpad Panchayat (JP), Pamgarh, district Janjgir-Champa revealed that expenditure amounting to ₹ 44.22 lakh was incurred during 2007-08 to 2012-13 on non-permissible items such as advertisement, laying of moorum, leveling of land, repairing of lane etc. ***(Appendix 5.2)*** in villages under the JP, Pamgarh, in contravention of the scheme guidelines and directions of the State Government.

[2] 1. Provision of clean water and drinking water facilities, 2. Renovation, deepening and construction of ponds, 3. Construction and repair of primary/ middle schools, 4. Construction of Health centre/ maternity homes and procurement of equipments, 5. Construction of approach roads, 6. Construction of drains, 7. Construction of Gram Panchayat buildings/public platforms, 8. Construction of drains, embankment around pre-existing handpumps.

On being pointed out in audit, Chief Executive Officer, JP, Pamgarh stated (August 2013) that action would be taken after scrutiny.

The matter was brought to the notice of Government (January 2014), reply is awaited.

(FULGENCIA XESS)
Deputy Accountant General (Audit)
Chhattisgarh

Raipur
The

Countersigned

(B. K. MOHANTY)
Accountant General (Audit)
Chhattisgarh

Raipur
The

Appendix 4.1

(Referred to in paragraph 4.1.5 ; page no. 27)

Details of selected Gram Panchayats

Sl. No.	District	Block	Gram Panchayat
1	Bilaspur	1.Bilha	1. Sendri, 2. Paunsara, 3. Sarwani, 4. Beltara, 5. Semertal, 6. Kormi, 7. Poudi H, 8. Sewar, 9. Mangla B, 10. Bartori.
		2.Marwahi	1. Madwahi, 2. Kumhari, 3. Marwahi, 4. Parasi, 5. Senardhari, 6. Dhanpur, 7. Dovar, 8. Bagdhi ,9. Ratga,10. Mohara.
2	Rajnandgaon	3. Khairagarh	1. Ataniya, 2. Bhulatola, 3. Ghatparkala, 4. Junwani, 5. Bajguda, 6. Tolagaon, 7. Badaitola, 8. Kamtha, 9. Prakashpur, 10. Dholaikanhar.
		4.Dongargaon	1. Khurisipar, 2. Sukari, 3. Tolagaon, 4. Kohaka, 5. Margaon, 6. Kokpur, 7. Tendunala, 8. V. Navgaon, 9. Rupakati, 10. Khujji.
3	Kanker	5.Bhanupratappur	1. Kurri, 2. Hatkara, 3. Bhanpeda, 4. Bheragaon, 5. Korar, 6. Mulla, 7. Ghota, 8. Chougel, 9. Karmoti, 10. Baskund.
		6.Narharpur	1. Baspattar, 2. Kumhankhar, 3. Choriya, 4. Dumarpani, 5. Devgaon, 6. Bhansuli, 7. Ghatiyawahi, 8. Basanbahi, 9. Bangabari, 10. Dudhwa.
4	Surguja	7.Batauli	1. Maza, 2. Khanbadoha, 3. Silma, 4. Kardhana, 5. Basjhal, 6. Poksari, 7. Bataikala, 8. Kunkuri, 9 Batko, 10. Sedam.
		8.Rajpur	1. Karwad, 2. Aara, 3. Parsagadi, 4. Khurkari, 5. Jhingadi, 6. Sidhma, 7. Bhilaikund, 8. Baghima, 9. Choura, 10. Bada.
5	Raigarh	9. Kharsia	1. Kafarmar, 2. Bansmunda, 3. Barra, 4. Nandgaon, 5. Botalda, 6. Kewahi, 7. Jobi, 8. Khadgaon ,9. Nagoi, 10. Anjorpali.
		10. Pussore	1. Ruchida, 2. Khokhra, 3. Bunga, 4. Kathani, 5. Karajhor, 6. Kodhatarai, 7. Mahaloi, 8. Sodekala, 9. Supa ,10. Gorrah.
6	Dantewada	11. Sukma	1. Murthonda, 2. Pushpalli, 3. Rampuram, 4. Korra, 5. Chingawaram, 6. Sonakakaner, 7. Gadidas, 8. Keralapal, 9. Ramaram, 10. Bhelwapal.
		12. Geedam	1. Jawanga, 2. Upet, 3. Karli, 4. Muchna, 5. Chindnar, 6. Haram, 7. Badetamnar, 8. Madase, 9. Faraspal, 10. Katulnar.
7	Bastar	13. Bakawand	1. Kawadawand, 2. Jaigiri, 3. Udiyapal, 4. Borigaav, 5. Badedvada, 6. Badlawand, 7. Kariawand, 8. Rajnagar, 9. Bakawand, 10. Satlawand.
		14. Tokapal	1. Bademarega, 2. Bademorathpal, 3.Rajur, 4. Tekameta, 5. Kalepal, 6. Kondalur, 7. Kurenga, 8. Patnar, 9. Parpa, 10. Deurgaon.

Appendix 4.2

(Referred to in paragraph 4.1.6.2 ; page no. 30)

Details of works proposed by the JP Kharsia and sanctioned by the CEO, ZP, Raigarh under AAP 2012-13

(₹ in lakh)

Sl. No.	Name of the GP	Sl. No.	Name of the work proposed	Cost	Sl. No.	Name of work sanctioned	Sanctioned amount
1	Patrapali	1	Boundary wall in Middle school	2.00	1	Aganwadi building Ulda	4.50
		2	Boundary wall at Primary/Middle/Higher Secondary school	2.50			
		3	Aganwadi building Ulda	3.00			
2	Parsapali	1	Boundary wall in Primary school	NA	1	Boundary wall in Primary school Parsapali	2.00
		2	Aganwadi building Parsapali	3.00	2	Aganwadi building	4.50
3	Barra	1	Cultural Chabutra cum Room construction in Ravanbhata	2.00	No work sanctioned		
		2	Construction of culvert near Chamakattapara Barra	0.60			
		3	Water tank at Barra	0.50			
4	Puchhiyapali	1	Community hall Tandapara	3.00	No work sanctioned		
5	Khamhar	1	Water tank at Khamhar	0.50	No work sanctioned		
6	Chhotepandarmunda	1	Community hall Chhirpani	NA	No work sanctioned		
7	Dehraji	1	Boundary wall at Primary/High school in Bhalunara	2.00	No work sanctioned		
		2	Boundary wall at Primary/High school in Dehraji	2.00			
8	Telikot	1	Boundary wall at Primary/Middle school	2.00	No work sanctioned		
		2	Community hall in Yadav ward	3.30			
		3	Water tank in school premises	0.50			
		4	Cultural Chabutra in school premises	1.50			
		5	Water tank in ward no. 14	0.50			
		6	Water tank in ward no. 7	0.50			
		7	Water tank in ward no. 16	0.50			

9	Madanpur	1	Boundariwall at Primary school Kenabhata	2.00	1	Construction of culvert in Madanpur	3.00
		2	Cultural Chabutra at Kenbhata near Banjara house	0.50			
		3	Cultural Chabutra at Kenbhata near Devalay samlai	0.50			
		4	Construction of bridge near Bhogi dabri	0.50			
		5	Drilling of tube well and installation of pump	0.85			
		6	Community hall near Tekram Dharma house	3.30			
		7	Boundariwall at Higher Secondary school Madanpur	2.00			
		8	Water tank near Pandey TV centre	0.50			
		9	Water tank in Madanpur main Basti	0.50			
10	Bhelvadih	1	Cultural Chabutra near Bhuvneshwar mohalla school	0.50	1	Construction of Drainage	4.00
11	Bansmuda	1	Water tank near Sampat house	0.50	1	Construction of CC road	5.00
12	Nandgaon	1	Community hall at Tumhidih	3.30	1	Construction of culvert	4.00
		2	Community hall at Deradih	3.30			
13	Chodha	1	Boundary wall at Primary/High school	2.00	1	Construction of Drainage	1.50
14	Banipathar	1	Boundary wall at Primary/High school in Banipathar	3.00	1	Construction of CC raod	4.50
		2	Cultural Chabutra at Primary/High school	1.50			
		36 works		**54.65**	**9 works**		**33.00**

Appendix 4.3

(Referred to in paragraph 4.1.9.10 ; page no. 42)

Statement showing non-refund of balance amount of completed work

(₹ in lakh)

Sl. No.	District	Name of agency	No. of works sanctioned	Sanctioned amount	Released amount	Expen-diture	Balance
1	Bilaspur	Nagar Nigam Bilaspur	24	322.00	322.00	273.09	48.91
2	Bilaspur	CMO, Nagar Panchayat-Ratanpur	4	12.50	12.50	10.65	1.85
3	Bilaspur	CMO-Nagar Panchayat-Lormi	12	29.51	29.51	21.58	7.92
4	Bilaspur	CMO-Nagar Panchayat-Bodri	9	31.96	31.96	27.72	4.24
5	Bilaspur	Dy. Director Agriculture-Bilaspur	1	16.03	16.03	13.23	2.80
6	Rajnandgaon	EE, PHE-Rajnandgaon, EE, PWD-Khairagarh and Nagar Panchayat-Gandai	8	96.57	96.57	77.30	19.27
7	Rajnandgaon	Nagar Nigam-Rajnandgaon, CMO-NP Dongargaon, Gandai and Ambagarh Chowki	30	270.72	270.72	206.64	64.08
8	Rajnandgaon	EE (O/M) CG Power distribution company-Rajnandgaon	172	148.73	148.73	137.14	11.59
9	Rajnandgaon	EE, RES-Rajnandgaon	78	711.75	711.75	663.80	47.95
10	Raigarh	EE-RES-Raigarh	48	527.38	527.38	464.68	62.70
11	Raigarh	EE, PHE, Raigarh	29	31.35	29.85	15.70	14.15
12	Jagdalpur	EE, PWD No.1-Jagdalpur, Nagar Panchayat-Bastar, Nagar Nigam-Jagdalpur	87	851.88	798.03	650.01	148.02
13	Dantwada	EE, RES-Dantewada, JP-Sukuma, Geedam, Katekalyan, Dantewada, Kuwakonda, Dy. Director Agriculture, Horticulture and Vetarinary, EE, PWD-Dantewada, DFO, NP-Geedam, Dantewada, Barsoor, ACTD and EE, PHE-Dantewada	206	1468.99	1453.33	1053.27	400.06
14	Kanker	ACTD-Kanker	7	21.00	21.00	14.66	6.34
15	Kanker	Nagar Panchayat-Narharpur	4	21.41	21.41	18.12	3.29
16	Kanker	Janpad Panchayat-Charama, DDA-Agriculture, NP-Pakhanjhore, NPP-Kanker	21	302.87	302.87	267.11	35.77
17	Surguja	ACTD-Ambikapur	32	70.61	70.61	53.46	17.15
18	Surguja	RES-Sukma	6	120.53	120.53	107.05	13.48
19	Surguja	Janpad Panchayat-Mainpat and Surajpur	6	20.00	20.00	13.42	6.58
20	Surguja	Nagar Panchayat-Lakhanpur and EE, WRD I-Ambikapur	6	35.13	33.72	27.71	6.01
21	Surguja	RES-Dn I-Ambikapur	25	318.38	304.77	290.24	14.53
	Total	**(47 Agencies)**	**815**	**5429.29**	**5343.26**	**4406.57**	**936.69**

Appendix 4.4

(Referred to in paragraph 4.1.10.2; page no. 46)

Details of inadmissible work sanctioned under BRGF

(₹ in lakh)

Sl. No.	District	Agency	Name of work	Year	Sanctioned cost	Released amount	Expen -diture	Status of work
1	Bastar	RES, JDP	Special Maintenance work at District Panchayat Building	2010-11	5.80	5.8	5.8	C
2	Bastar	PWD--JDP No.1	Special Maintenance work at Collector Building	2010-11	4.90	2.45	4.9	C
3	Bastar	PWD--JDP No.1	Work for Navinikaran of Office Rajeev Gandhi Siksha Mission	2010-11	7.68	7.68	3.84	C
4	Bastar	CREDA-JDP	Establishment of Solar Plant System at Ghat Lohanga	2010-11	6.40	6.4	6.4	C
5	Bastar	CREDA-JDP	Solar Power Plant of 05 KW Capacity With Battery Bank and 05 KVA PCU Including Installation and Commissioning	2010-11	5.75	5.75	5.75	C
6	Bastar	CREDA-JDP	Power Distrubution Network with 70 Nos. Pole, 70 No. Outdoor Luminary, 3000 Mtr. 10 sq mm AI Armoured Cable, 2.5 sqmm Copper 1000 mtr, 70 nos. Junction box Labour Charges civil work and fitting charges	2010-11	10.08	10.08	10.08	C
7	Bastar	CREDA-JDP	Establishment of Solar Plant at Lamni Park	2010-11	3.71	3.71	3.71	C
8	Bastar	Nagar Nigam-Keshkal	Nagar Panchayat Keshkal Office	2010-11	9.80	4.9	0	WIP
9	Bastar	Nagar Nigam-JDP	Mukti Dham Cremination Shed Nirman (2 No.s)	2010-11	14.80	14.8	52.06	C
10	Bastar	Nagar Nigam-JDP	Waiting Hall at Mukti Dham Premises Nirman (2 No.s)	2010-11	18.40	18.4		C
11	Bastar	Nagar Nigam-JDP	Chowkidhar Quarter at Mukhtidham Premises	2010-11	2.70	2.7		C
12	Bastar	Nagar Nigam-JDP	02 Toilet Block at Mukhtidham	2010-11	3.25	3.25		C
13	Bastar	RES, JDP	Boundary wall at Zila Pasu Chikatsyalay JDP	2011-12	7.63	7.63	7.63	C
14	Bastar	PWD-JDP No.1	Work of Parivartan and Parivardhan at Government Residnet Office	2011-12	9.85	9.85	9.85	C
15	Bastar	PHE-JDP	Additional Electrification at President-Zila Panchayat JDP	2011-12	2.98	2.98	2.98	C
16	Bastar	PWD-Kondagaon	Work of Jirnoudhar at Sub-Treasury Bhawan Kondagaon	2011-12	4.35	3.92	0	C
17	Bastar	PWD-Kondagaon	Special Maintenance of Govt. Residence House at Kondagon	2011-12	4.75	4.28	4.86	C
18	Bastar	CREDA-JDP	Installation of Solar Power Plant at Janpadpanchayat Darbha & Bastanar	2011-12	15.00	15	0	C
19	Bastar	Nagar Palika-Kongagoan	Development of Mukhtidham at Narangi River	2011-12	29.75	26.78	10	WIP
20	Bastar	Nagar Palika-Kongagoan	Jai Stamb Chowk beautification Marapara Ward-Kondagaon	2011-12	29.00	14.5	0	WIP
21	Bastar	RES-Kondagaon	Special Maintenance at Collcetor Building at Kondagaon	2012-13	6.40	6.4	5.69	C

22	Bastar	CREDA-JDP	Solar Power Plant of 05 KW Capacity With Battery Bank and 05 KVA PCU ,Battery Backup 96 Volt,600Ah Including Installation and Commissioning (At Collectorate Building Kondagaon)	2012-13	6.48	3.24	0	NA
23	Bastar	CREDA-JDP	Power Distrubution Network , Monitoring and metering equipment with Change over switch and operation and maintanance At Collector Camp Office Building Kondagaon	2012-13	4.52	2.26	0	NA
24	Bastar	CREDA-JDP	Solar Power Plant of 500W Capacity With Battery Bank and 500 VA PCU ,Battery Backup 24 Volt, 300Ah Including Installation and Commissioning At Collector Camp Office Building Kondagaon	2012-13	0.82	0.41	0	NA
25	Bastar	CREDA-JDP	Power Distrubution Network, Monitoring and metering equipment with Change over switch and operation and maintanance	2012-13	0.35	0.18	0	NA
26	Bastar	CREDA-JDP	Solar Power Plant of 01 KW X02Nos. Capacity With Battery Bank and 01 KVA X2 Nos. PCU ,Battery Backup 48 Volt, 300Ah Including Installation and Commissioning (At Janpad Panchayat Makdi)	2012-13	2.62	1.31	0	NA
27	Bastar	CREDA-JDP	Power Distrubution Network , Monitoring and metering equipment with Change over switch and operation and maintanance (At Janpad Panchayat Makdi)	2012-13	0.58	0.29	0	NA
28	Bastar	RES-JDP	Work of Navinikaran at Zila Panchayat Bhawan	2012-13	3.55	1.75	0	C
29	Bastar	RES-JDP	Work for Navinikaran of Zila Panchayat Bhawan	2012-13	3.55	1.75	0	C
30	Bastar	Nagar Nigam-JDP	AQUATIC SPORTS COMPLEX PHASE-1 Part-1	2012-13	79.05	71.15	85.99	WIP
31	Bastar	Nagar Nigam-JDP	Work of Ghat at Mukhtidham	2012-13	39.00	35.1	35.93	C
32	Bastar	Nagar Nigam-JDP	Boundary wall at Mukhtidham	2012-13	26.40	23.76	29.31	C
33	Bastar	CREDA-JDP	Solar Power Plant of 01 KW X02Nos. Capacity With Battery Bank and 01 KVA X2 Nos. PCU ,Battery Backup 48 Volt, 300Ah Including Installation and Commissioning (At Janpad Panchayat Lohandiguda)	2012-13	2.62	1.31	0	NA
34	Bastar	CREDA-JDP	Power Distribution Network , Monitoring and metering equipment with Change over switch and operation and maintanance (At Janpad Panchayat Lohandiguda)	2012-13	0.58	0.29	0	NA
35	Bastar	Nagar Palika-Kongagoan	Tubular Pole for Sky lift	2012-13	15.38	15.38	0	NA
36	Bilaspur	Nagar palika-Mungeli	Construction of boundary wall in samshan ghat	2007-08	5.00	5	0	WIP
37	Bilaspur	Janpad Panchayat-Bilha	Construction of shed in samshan ghat	2009-10	3.00	2.58	2.58	C
38	Bilaspur	Janpad panchayat-Masturi	Construction of mukhtidham	2009-10	1.50	1.2	0	C
39	Bilaspur	JP Takhatpur	Construction of mukhtidham	2009-10	2.00	2	2	C

40	Bilaspur	JP Takhatpur	Construction of mukhtidham	2009-10	2.00	1.64	1.64	C
41	Bilaspur	JP Takhatpur	Construction of mukhtidham	2009-10	2.00	1.67	1.67	C
42	Bilaspur	JP Takhatpur	Construction of mukhtidham	2009-10	2.00	1.95	1.95	C
43	Bilaspur	Janpad Panchayat-Bilha	Construction of mukhtidham	2010-11	1.50	1.35	0	C
44	Bilaspur	Janpad Panchayat-Bilha	Construction of mukhtidham	2010-11	1.50	1.44	1.44	C
45	Bilaspur	Janpad Panchayat-Masturi	Construction of mukhtidham	2010-11	1.50	1.5	1.5	C
46	Bilaspur	Janpad panchayat-Masturi	Construction of mukhtidham	2010-11	1.50	1.35	0	WIP
47	Bilaspur	JP-Mungeli	Construction of mukhtidham	2010-11	1.50	1.5	1.5	C
48	Bilaspur	JP-Pathariya	Construction of mukhtidham	2010-11	1.50	1.5	1.5	C
49	Bilaspur	JP-Pathariya	Construction of mukhtidham	2010-11	1.50	1.5	4.05	C
50	Bilaspur	JP-kota	Construction of mukhtidham	2010-11	1.00	1	1	C
51	Bilaspur	JP-kota	Construction of mukhtidham	2010-11	1.00	0.9	0	WIP
52	Bilaspur	JP-kota	Construction of mukhtidham	2010-11	1.00	0.9	0	WIP
53	Bilaspur	JP-Takhatpur	Construction of mukhtidham	2010-11	2.00	2	2.25	C
54	Bilaspur	JP-Marwahi	Construction of mukhtidham	2010-11	1.50	1.5	1.5	C
55	Bilaspur	NP-Lormi	Construction of mukhtidham	2010-11	4.06	4.06	0	NS
56	Bilaspur	JP-Bilha	Construction of mukhtidham	2011-12	2.65	2.63	2.63	C
57	Bilaspur	JP-Bilha	Construction of mukhtidham	2011-12	2.65	2.65	2.65	C
58	Bilaspur	JP-Bilha	Construction of mukhtidham	2011-12	2.65	2.39	0	WIP
59	Bilaspur	JP-Bilha	Construction of mukhtidham	2011-12	2.65	2.39	0	NS
60	Bilaspur	JP-Bilha	Construction of mukhtidham	2011-12	2.65	2.39	0	WIP
61	Bilaspur	JP-Bilha	Construction of mukhtidham	2011-12	2.65	2.39	0	WIP
62	Bilaspur	JP-Bilha	Construction of mukhtidham	2011-12	2.65	2.39	0	WIP
63	Bilaspur	JP-Bilha	Construction of mukhtidham	2011-12	2.65	2.39	0	WIP
64	Bilaspur	JP-Bilha	Construction of mukhtidham	2011-12	2.65	2.39	0	WIP
65	Bilaspur	JP-Bilha	Construction of mukhtidham	2011-12	2.65	2.39	0	WIP
66	Bilaspur	JP-Masturi	Construction of mukhtidham	2011-12	2.65	2.39	0	C
67	Bilaspur	JP-Masturi	Construction of mukhtidham	2011-12	2.65	2.39	0	WIP
68	Bilaspur	JP-Masturi	Construction of mukhtidham	2011-12	2.65	2.39	0	WIP
69	Bilaspur	JP-Masturi	Construction of mukhtidham	2011-12	2.65	2.39	0	C
70	Bilaspur	JP-Masturi	Construction of mukhtidham	2011-12	2.65	2.39	0	C
71	Bilaspur	JP-Masturi	Construction of mukhtidham	2011-12	2.65	2.65	2.65	C
72	Bilaspur	JP-Masturi	Construction of mukhtidham	2011-12	2.65	2.65	2.65	C

73	Bilaspur	JP-Masturi	Construction of mukhtidham	2011-12	2.65	2.39	0	WIP
74	Bilaspur	JP-Masturi	Construction of mukhtidham	2011-12	2.65	2.39	0	WIP
75	Bilaspur	JP-Masturi	Construction of mukhtidham	2011-12	2.65	2.65	2.65	C
76	Bilaspur	JP-Masturi	Construction of mukhtidham	2011-12	2.65	2.39	0	C
77	Bilaspur	JP-Masturi	Construction of mukhtidham	2011-12	2.65	2.39	0	C
78	Bilaspur	JP-Masturi	Construction of mukhtidham	2011-12	2.65	2.39	0	C
79	Bilaspur	JP-Masturi	Construction of mukhtidham	2011-12	2.65	2.39	0	C
80	Bilaspur	JP-Masturi	Construction of mukhtidham	2011-12	2.65	2.39	0	WIP
81	Bilaspur	JP-Mungeli	Construction of mukhtidham	2011-12	2.65	2.65	2.66	C
82	Bilaspur	JP-Mungeli	Construction of mukhtidham	2011-12	2.65	2.65	2.66	C
83	Bilaspur	JP-Kota	Construction of mukhtidham	2011-12	2.65	2.39	2.3	C
84	Bilaspur	JP-Kota	Construction of mukhtidham	2011-12	2.65	2.39	0	C
85	Bilaspur	JP-Kota	Construction of mukhtidham	2011-12	2.65	2.39	0	C
86	Bilaspur	JP-Kota	Construction of mukhtidham	2011-12	2.65	2.65	2.64	C
87	Bilaspur	JP-Kota	Construction of mukhtidham	2011-12	2.65	2.39	0	WIP
88	Bilaspur	JP-Kota	Construction of mukhtidham	2011-12	2.65	2.39	0	WIP
89	Bilaspur	JP-Kota	Construction of mukhtidham	2011-12	2.65	2.39	0	WIP
90	Bilaspur	JP-Kota	Construction of mukhtidham	2011-12	2.65	2.39	0	WIP
91	Bilaspur	JP-Kota	Construction of mukhtidham	2011-12	2.65	2.39	0	NS
92	Bilaspur	JP-Lormi	Construction of mukhtidham	2011-12	2.65	2.39	0	C
93	Bilaspur	JP-Lormi	Construction of mukhtidham	2011-12	2.65	2.65	2.78	C
94	Bilaspur	JP-Lormi	Construction of mukhtidham	2011-12	2.65	2.39	0	C
95	Bilaspur	JP-Lormi	Construction of mukhtidham	2011-12	2.65	2.39	0	C
96	Bilaspur	JP-Lormi	Construction of mukhtidham	2011-12	2.65	2.65	2.65	C
97	Bilaspur	JP-Lormi	Construction of mukhtidham	2011-12	2.65	2.39	0	WIP
98	Bilaspur	JP-Lormi	Construction of mukhtidham	2011-12	2.65	2.39	0	WIP
99	Bilaspur	JP-Lormi	Construction of mukhtidham	2011-12	2.65	2.39	0	WIP
100	Bilaspur	JP-Lormi	Construction of mukhtidham	2011-12	2.65	2.39	0	WIP
101	Bilaspur	JP-Lormi	Construction of mukhtidham	2011-12	2.65	2.39	0	WIP
102	Bilaspur	JP-Lormi	Construction of mukhtidham	2011-12	2.65	2.39	0	WIP
103	Bilaspur	JP-Lormi	Construction of mukhtidham	2011-12	2.65	2.39	0	WIP
104	Bilaspur	JP-Takhatpur	Construction of mukhtidham	2011-12	2.65	2.39	0	C
105	Bilaspur	JP-Takhatpur	Construction of mukhtidham	2011-12	2.65	2.39	0	C
106	Bilaspur	JP-Marwahi	Construction of mukhtidham	2011-12	2.65	2.39	0	WIP
107	Bilaspur	RES-Bilaspur	Construction of mukhtidham	2011-12	10.00	9	0	NS
108	Bilaspur	NP-Bilha	Construction of mukhtidham	2011-12	9.58	8.62	0	NS
109	Bilaspur	NP-Bodri	Construction of mukhtidham	2011-12	5.00	4.75	4.75	C

110	Bilaspur	NP-sirgitti	Construction of mukhtidham	2011-12	3.35	3.02	0	NS
111	Bilaspur	NP-Lormi	Construction of mukhtidham	2011-12	2.00	1.8	0	NS
112	Bilaspur	JP-Bilha	Construction of mukhtidham	2012-13	2.65	2.65	2.74	C
113	Bilaspur	JP-Bilha	Construction of mukhtidham	2012-13	2.65	2.65	2.69	C
114	Bilaspur	JP-Bilha	Construction of mukhtidham	2012-13	2.65	1.33	0	WIP
115	Bilaspur	JP-Bilha	Construction of mukhtidham	2012-13	2.65	1.33	0	WIP
116	Bilaspur	JP-Bilha	Construction of mukhtidham	2012-13	2.65	1.33	0	WIP
117	Bilaspur	JP-Bilha	Construction of mukhtidham	2012-13	2.65	1.33	0	WIP
118	Bilaspur	JP-Bilha	Construction of mukhtidham	2012-13	2.65	1.33	0	WIP
119	Bilaspur	JP-Bilha	Construction of mukhtidham	2012-13	2.65	2.65	2.65	C
120	Bilaspur	JP-Bilha	Construction of mukhtidham	2012-13	2.65	1.33	0	WIP
121	Bilaspur	JP-Bilha	Construction of mukhtidham	2012-13	2.65	2.65	0	C
122	Bilaspur	JP-Bilha	Construction of mukhtidham	2012-13	2.65	2.65	2.65	C
123	Bilaspur	JP-Masturi	Construction of mukhtidham	2012-13	2.65	1.33	0	WIP
124	Bilaspur	JP-Masturi	Construction of mukhtidham	2012-13	2.65	1.33	0	WIP
125	Bilaspur	JP-Masturi	Construction of mukhtidham	2012-13	2.65	1.33	0	WIP
126	Bilaspur	JP-Masturi	Construction of mukhtidham	2012-13	2.65	2.49	2.49	C
127	Bilaspur	JP-Takhatpur	Construction of mukhtidham	2012-13	2.65	2.65	2.65	C
128	Bilaspur	JP-Takhatpur	Construction of mukhtidham	2012-13	2.65	2.65	2.65	C
129	Bilaspur	JP-Kota	Construction of mukhtidham	2012-13	2.65	1.33	0	WIP
130	Bilaspur	JP-Kota	Construction of mukhtidham	2012-13	2.65	1.33	0	WIP
131	Bilaspur	JP-Kota	Construction of mukhtidham	2012-13	2.65	1.33	0	WIP
132	Bilaspur	JP-Kota	Construction of mukhtidham	2012-13	2.65	1.33	0	WIP
133	Bilaspur	JP-Kota	Construction of mukhtidham	2012-13	2.65	1.33	0	WIP
134	Bilaspur	JP-Kota	Construction of mukhtidham	2012-13	2.65	1.33	0	WIP
135	Bilaspur	JP-Marwahi	Construction of mukhtidham	2012-13	2.65	2.65	0	C
136	Bilaspur	JP-Marwahi	Construction of mukhtidham	2012-13	2.65	2.65	2.65	C
137	Bilaspur	NP-Sirgitti	Construction of mukhtidham	2012-13	2.65	1.33	0	NS
138	Bilaspur	NP-Tifra	Construction of mukhtidham	2012-13	2.65	1.33	0	NS
139	Bilaspur	JP-Mungeli	Construction of mukhtidham	2012-13	5.30	5.3	5.3	C
140	Bilaspur	JP-Mungeli	Construction of mukhtidham	2012-13	2.65	2.65	2.65	C
141	Bilaspur	JP-Mungeli	Construction of mukhtidham	2012-13	2.65	2.65	2.65	C
142	Bilaspur	JP-Mungeli	Construction of mukhtidham	2012-13	2.65	1.33	0	WIP
143	Bilaspur	JP-Mungeli	Construction of mukhtidham	2012-13	2.65	2.65	2.65	C
144	Bilaspur	JP-Mungeli	Construction of mukhtidham	2012-13	2.65	1.33	0	NS
145	Bilaspur	JP-Mungeli	Construction of mukhtidham	2012-13	5.30	2.65	0	NS
146	Bilaspur	JP-Lormi	Construction of mukhtidham	2012-13	2.65	1.33	0	NS

147	Bilaspur	JP-Lormi	Construction of mukhtidham	2012-13	2.65	2.34	0	WIP
148	Bilaspur	RES-Bilaspur	Construction of mukhtidham	2012-13	10.00	5	0	NS
149	Bilaspur	DFO, Bilaspur	Dining Hall	2011-12	6.00	3.6	6	C
150	Bilaspur	JP-Bilha	Construction of ADEO quarter	2007-08	3.00	3	3.06	C
151	Bilaspur	JP-Bilha	Construction of ADEO quarter	2007-08	3.00	3	3.04	C
152	Bilaspur	RES-Bilaspur	Construction of ADEO quarter	2007-08	3.00	2.7	3.04	C
153	Bilaspur	RES-Kota	Home guard training centre	2011-12	31.86	28.67	0	WIP
154	Bilaspur	Nagar nigam-Bilaspur	Construction of sainik barrack	2012-13	36.20	18.1	0	NS
155	Bilaspur	NP-Ratanpur	Arrangement of electrical and water supply	2011-12	4.00	0	5.67	C
156	Rajnandgaon	Nagar Palika-Dongargarh	Vehicle shed Construction-ward no-10	2011-12	6.00	0	6	C
157	Rajnandgaon	Nagar Palika-Dongargarh	Vehicle shed Construction-ward no-10	2012-13	9.99	9.99	5	WIP
158	Rajnandgaon	Nagar Palika-Dongargarh	G. Type Construction of houses	2012-13	5.06	5.06	0	NS
159	Kanker	J P Antagarh	Mukhthidham	2007-08	8.75	8.75	0	C
160	Kanker	J P Bhanupratappur	Mukhthidham	2007-08	8.75	8.75	0	C
161	Kanker	J P Charama	Mukhthidham	2007-08	8.75	8.75	0	C
162	Kanker	J P Durgakondal	Mukhthidham	2007-08	8.75	8.75	0	C
163	Kanker	J P Kanker	Mukhthidham	2007-08	8.75	8.75	0	C
164	Kanker	J P koilabeda	Mukhthidham	2007-08	7.50	7.5	0	C
165	Kanker	J P Narharpur	Mukhthidham	2007-08	8.75	8.75	0	C
166	Kanker	J P Antagarh	Mukhthidham	2008-09	5.00	4.5	0	C
167	Kanker	J P Bhanupratappur	Mukhthidham	2008-09	10.00	10	0	C
168	Kanker	J P Charama	Mukhthidham	2008-09	10.00	10	0	C
169	Kanker	J P Durgakondal	Mukhthidham	2008-09	5.00	4.5	0	C
170	Kanker	J P Kanker	Mukhthidham	2008-09	12.50	12.5	0	C
171	Kanker	J P koilabeda	Mukhthidham	2008-09	5.00	5	0	C
172	Kanker	J P Narharpur	Mukhthidham	2008-09	12.50	12.5	0	C
173	Kanker	RES, Kanker	Electric wiring at Ground floor for generator at ZP	2008-09	4.35	4.35	0	C
174	Kanker	RES, Kanker	Electric wiring at Ground floor for generator at ZP	2008-09	4.75	4.75	0	C
175	Kanker	C.E. C.G.S.E.B	02 Generators of collector premises and 01 generator for ZP	2008-09	25.75	23.18	0	NA
176	Kanker	J P Kanker	additional room in the premises of Janad Panchayat kanker	2009-10	5.00	4.75	0	C
177	Kanker	I.A.S. colony	Arrangement of water	2010-11	19.43	9.72	0	C
178	Kanker	J P Antagarh	Concreating in the premises of Janpad Panchayat	2011-12	6.32	3.16	0	C
179	Kanker	J P Bhanupratappur	Mukhthidham	2011-12	2.00	1.5	0	C

180	Kanker	J P Kanker	Mukhthidham	2011-12	1.50	1.35	0	C
181	Kanker	J P Kanker	Addl. Room in J P kanker and addl. Room at 4th part of first floor	2011-12	15.00	15	0	C
182	Kanker	J P Narharpur	Mukhthidham	2011-12	3.00	2.21	0	C
183	Kanker	J P Charama	Mukhthidham	2011-12	3.00	3	0	C
184	Kanker	Nagar palika kanker	Construction of Grill boundary wall and gate at community hall	2011-12	9.34	4.67	0	C
185	Kanker	N P Charama	work of samathali karan at mukhtidham	2011-12	11.52	10.13	0	C
186	Kanker	RES, Kanker	Addl. Hall at Janpad Panchayat at durgkondal and bhanupratappur	2011-12	16.84	15.16	0	WIP
187	Kanker	PWD, Kanker	Generator for resthouse	2011-12	8.71	8.71	0	C
188	Kanker	PWD, Kanker	Construction of Helipad	2011-12	21.05	18.95	18.95	C
189	Kanker	N P Antagarh	Boundary wall at Nagar Panchayat	2012-13	8.68	7.81	0	C
190	Kanker	RES, Kanker	B P O Call centre at granthalay's first floor	2012-13	20.95	10.48	0	C
191	Kanker	Dist-Manager, BSNL-JDP	B.P.O cable extension	2012-13	5.08	5.08	0	C
192	Kanker	PWD	Generator for B.P.O. Call centre and ups	2012-13	8.00	8	0	C
193	Kanker	PWD	Electcrical work for B.P.O. Call Centre	2012-13	2.97	2.97	0	C
194	Ambikapur	PWD-N0-1	Work of saundryakaran and upgradation at Police Control room	2007-08	17.18	17.18	21.18	C
195	Ambikapur	PWD-N0-1	Construction of D.E.O. office building	2009-10	19.82	19.6	19.6	C
196	Ambikapur	PWD-Ambikapur	Boundary wall at collectorate premises	2009-10	20.93	15.47	0	WIP
197	Ambikapur	Nagar Palika Nigam-Amb.	Development work for Sikh Community	2009-10	10.00	10	10.62	C
198	Ambikapur	RES-Surajpur	Office building of E.E. RES-Surajpur	2009-10	24.68	22.22	24.68	C
199	Ambikapur	RES-Ramunujganj	Construction work for D.EO. Ramunjganj office building	2009-10	19.82	18.5	11.9	WIP
200	Ambikapur	RES-Ramunujganj	Office building of E.E. RES-Ramunujganj	2009-10	24.69	24.69	12.35	WIP
201	Ambikapur	WRD-Ramnujgang	Office building of E.E. WRD-Ramunujganj	2009-10	25.00	22	0	WIP
202	Ambikapur	PWD-Ramunujganj	Work of Upper Collector Bhawan and Awas Nirman	2009-10	34.00	34	34	C
203	Ambikapur	PWD-Ramunujganj	F Type Tahsildhar house Construction-Kusumi	2009-10	8.71	6.97	5	WIP
204	Ambikapur	PWD-Ramunujganj	F Type Tahsildhar house Construction-Pratappur	2009-10	8.71	6	3.12	WIP
205	Ambikapur	PWD-Ramunujganj	F Type Tahsildhar house Construction-Wadrafnagar	2009-10	8.71	6	8.12	WIP
206	Ambikapur	Nagar Nigam Ambikapur	Development work for Tarn lal premises	2011-12	20.00	20	23.55	C
207	Dantewada	PWD-Dantewada	Construction of Guard room and Barrrier at District Office	2007-08	3.19	3.19	2.71	C

208	Dantewada	Creda-JDP	Light arrangement from Solar energy at Dist. Panchayat Office	2010-11	15.00	15	12	C
209	Dantewada	NP-Dantewada	45 KV Capacity generator shed	2007-08	6.90	6.9	5	C
210	Dantewada	CGSEB-Dantewada	Electric line at Master Residence houses	2008-09	3.80	3.8	3.8	C
211	Dantewada	PWD-Dantewada	G and H quarter upgradation	2009-10	3.00	2.4	1.64	C
212	Dantewada	PWD-Dantewada	GAD C-1 quarter upgradation	2009-10	3.00	3	3	C
213	Dantewada	PWD-Dantewada	GAD D-1 and D 2 quarter	2009-10	6.00	6	5.58	C
214	Dantewada	PWD-Dantewada	E Type quarter	2009-10	18.00	18	16.42	C
215	Dantewada	PWD-Dantewada	Boundary wall at Residence premises	2009-10	6.00	6	5.66	C
216	Dantewada	PWD-Dantewada	Boundary wall at DIET Office	2009-10	24.59	24.59	24.14	C
217	Dantewada	PWD-Dantewada	Boundary wall at Tahsil Office	2009-10	6.82	6.82	6.82	C
218	Dantewada	PWD-Dantewada	Boundary wall at Dist. Hospital	2009-10	9.92	9.92	9.54	C
219	Dantewada	RES, Dantewada	H Type quarter at Karli	2009-10	6.01	6.01	6.01	C
220	Dantewada	RES, Dantewada	H Type quarter at Karli	2009-10	6.35	6.35	5.08	C
221	Dantewada	RES, Dantewada	Boundary wall at Veterinary Office	2009-10	5.92	5.92	5.92	C
222	Dantewada	RES, Dantewada	Community Health Centre Konta Boundary wall	2009-10	19.71	19.71	19.71	C
223	Dantewada	RES, Dantewada	Boundary wall at RES	2009-10	8.01	8.01	8.01	C
224	Dantewada	RES, Dantewada	Up gradation at Tahsil Office	2009-10	23.16	23.16	23.16	C
225	Dantewada	RES, Dantewada	Up gradation at CEO Zila Panchayat Niwas	2009-10	1.21	1.21	1.21	C
226	Dantewada	Dy. Dir. Vetarinary, Dantewada	Purchase of Generator	2009-10	5.00	5	5	C
227	Dantewada	JP-Dantewada	Boundary wall at JP-Dantewada	2009-10	8.00	8	7.96	C
228	Dantewada	JP-Dantewada	Boundary wall at JP-Dantewada	2009-10	8.00	8	7.94	C
229	Dantewada	PWD-Dantewada	Guard room at Rest House	2010-11	16.86	16.86	16.86	C
230	Dantewada	PWD-Dantewada	Watch tower at Rest House	2010-11	13.36	13.36	13.36	C
231	Dantewada	PWD-Dantewada	Morcha nirman at Rest House first floor	2010-11	1.34	1.34	1.34	C
232	Dantewada	PWD-Dantewada	Electrification work at Dornapal at Residence quarters	2010-11	4.96	4.96	4.96	C
233	Dantewada	PWD-Dantewada	H Type repair work of wiring	2010-11	1.45	1.45	1.45	C
234	Dantewada	PWD-Dantewada	repair work of wiring at DIET	2010-11	7.82	7.82	7.82	C
235	Dantewada	RES, Dantewada	Extension work at District Public relation Office	2010-11	5.44	5.44	5.44	C
236	Dantewada	PHE, Dantewada	Pipe line at Dist-Hospital at Residence quarters	2010-11	2.62	2.1	2.6	C
237	Dantewada	PHE, Dantewada	H Type Residence building at the premises of Dist. Hospital	2010-11	39.25	39.25	15.79	C
238	Dantewada	PMGSY, Dantewada	Vehicle stand at PMGSY Office	2010-11	0.98	0.98	0.98	C
239	Dantewada	JP-Sukma	Boundary wall at Janpad Panchayat Office Sukma	2010-11	9.29	9.29	9.02	C
240	Dantewada	RES, Dantewada	Boundary wall part-1 at Govt. Residence Building Manjhipadar	2011-12	21.36	21.36	21.36	C

241	Dantewada	RES, Dantewada	Boundary wall part-2 at Govt. Residence Building Manjhipadar	2011-12	21.36	21.36	21.36	C
242	Dantewada	RES, Dantewada	Boundary wall part-3 at Govt. Residence Building Manjhipadar	2011-12	21.56	21.56	0	C
243	Dantewada	RES, Dantewada	Culvert at Government Residence Premises	2011-12	2.88	2.88	2.88	C
244	Dantewada	RES, Dantewada	CC Road at Government Residence Premises	2011-12	17.62	17.62	17.62	C
245	Dantewada	RES, Dantewada	State Bank of India Building Collectorate Branch	2011-12	19.77	19.77	9.84	C
246	Dantewada	JP-Geedam	Aahata Nirman at Residence premises at Karli Part-1	2011-12	6.10	4.88	5	C
247	Dantewada	JP-Geedam	Aahata Nirman at Residence premises at Karli Part-2	2011-12	6.10	4.88	5	C
248	Raigarh	JP-Dharamjaigarh	Construction of Mukhtidham shed	2008-09	1.00	NA	NA	C
249	Raigarh	JP-Dharamjaigarh	Construction of Mukhtidham shed	2008-09	1.00	NA	NA	C
250	Raigarh	JP-Dharamjaigarh	Construction of Mukhtidham shed	2008-09	1.00	NA	NA	C
251	Raigarh	JP-Baramkela	Construction of Mukhtidham shed	2008-09	1.00	NA	NA	C
252	Raigarh	JP-Baramkela	Construction of Mukhtidham shed	2008-09	1.00	NA	NA	C
253	Raigarh	PWD-Raigarh	Repair and Maintenance at District Court	2008-09	1.58	NA	NA	C
254	Raigarh	PWD-Raigarh	Electric Repair at District Court	2008-09	0.42	NA	NA	C
255	Raigarh	PWD-Raigarh	Mantainance work at H-15 and H-16	2008-09	2.99	NA	NA	C
256	Raigarh	JP-Raigarh	Construction of Mukhtidham shed	2008-09	1.00	NA	NA	C
257	Raigarh	JP-Raigarh	Construction of Mukhtidham shed	2008-09	1.00	NA	NA	C
258	Raigarh	PWD-Raigarh	Electrification work at District Panchayat Raigarh Quarter No. RB-10	2008-09	2.05	NA	NA	C
259	Raigarh	PWD-Raigarh	Maintenance work of electrification collector building	2008-09	6.20	NA	NA	C
260	Raigarh	PWD-Raigarh	Maintenance work at District Office	2008-09	24.95	NA	NA	C
261	Raigarh	RES-Raigarh	Maintenance work at Tahsil Office	2008-09	4.33	NA	NA	C
262	Raigarh	JP-Raigarh	Up gradation at Janpad Panchayat Bhawan	2008-09	4.56	NA	NA	C
263	Raigarh	PWD-Raigarh	Up gradation at Govt. Quarters	2008-09	4.88	NA	NA	C
264	Raigarh	PWD-Raigarh	Up gradation at Dist. Jail	2008-09	4.99	NA	NA	C
265	Raigarh	PWD-Raigarh	Up gradation at Govt. Quarters at No 3 and 8	2008-09	4.18	NA	NA	C
266	Raigarh	PWD-Raigarh	Up gradation at Govt. Quarters at NO 21 and 22	2008-09	6.94	NA	NA	C
267	Raigarh	PWD-Raigarh	Up gradation at Govt. Quarters at 1-13 and 1-18	2008-09	6.70	NA	NA	C
268	Raigarh	PWD-Raigarh	Special maintenance at President Dist. Panchayat	2008-09	4.92	NA	NA	C
269	Raigarh	PWD-Raigarh	Maintenance work at Residence quarters No.11	2008-09	1.50	NA	NA	C
270	Raigarh	PWD-Raigarh	Maintenance work at Residence quarters at Q-14	2008-09	1.76	NA	NA	C
271	Raigarh	JP-Saranggarh	Construction of Mukhtidham shed	2008-09	1.00	NA	NA	C
272	Raigarh	JP-Saranggarh	Construction of Mukhtidham shed	2008-09	1.00	NA	NA	C
273	Raigarh	JP-Saranggarh	Construction of Mukhtidham shed	2008-09	1.00	NA	NA	C
274	Raigarh	JP-Saranggarh	Construction of Mukhtidham shed	2008-09	1.00	NA	NA	C
275	Raigarh	JP-Saranggarh	Construction of Mukhtidham shed	2008-09	1.00	NA	NA	C
276	Raigarh	JP-Saranggarh	Construction of Mukhtidham shed	2008-09	1.00	NA	NA	C
277	Raigarh	JP-Saranggarh	Construction of Mukhtidham shed	2008-09	1.00	NA	NA	C

278	Raigarh	JP-Saranggarh	Construction of Mukhtidham shed	2008-09	1.00	NA	NA	C
279	Raigarh	JP-Saranggarh	Construction of Mukhtidham shed	2008-09	1.00	NA	NA	C
280	Raigarh	JP-Saranggarh	Construction of Mukhtidham shed	2008-09	1.00	NA	NA	C
281	Raigarh	JP-Saranggarh	Construction of Mukhtidham shed	2008-09	1.00	NA	NA	C
282	Raigarh	JP-Saranggarh	Construction of Mukhtidham shed	2008-09	1.00	NA	NA	C
283	Raigarh	JP-Saranggarh	Construction of Mukhtidham shed	2008-09	1.00	NA	NA	C
284	Raigarh	JP-Saranggarh	Construction of Mukhtidham shed	2008-09	1.00	NA	NA	C
285	Raigarh	JP-Saranggarh	Construction of Mukhtidham shed	2008-09	1.00	NA	NA	C
286	Raigarh	PWD-Raigarh	Special maintenance work at Tahsil Court Building	2008-09	10.27	NA	NA	C
287	Raigarh	PWD-Raigarh	Additional room at Tahsil Bhawan at Saranggarh	2008-09	2.64	NA	NA	C
288	Raigarh	JP-Lailunga	Construction of Mukhtidham shed	2008-09	1.00	NA	NA	C
289	Raigarh	JP-Dharamjaigarh	Construction of Mukhtidham shed	2009-10	1.00	NA	NA	NA
290	Raigarh	JP-Dharamjaigarh	Construction of Mukhtidham shed	2009-10	1.00	NA	NA	NA
291	Raigarh	JP-Dharamjaigarh	Construction of Mukhtidham shed	2009-10	1.00	NA	NA	NA
292	Raigarh	JP-Dharamjaigarh	Construction of Mukhtidham shed	2009-10	1.00	NA	NA	NA
293	Raigarh	JP-Gharghoda	Construction of Mukhtidham shed	2009-10	1.00	NA	NA	NA
294	Raigarh	JP-Gharghoda	Construction of Mukhtidham shed	2009-10	1.00	NA	NA	NA
295	Raigarh	JP-Gharghoda	Construction of Mukhtidham shed	2009-10	1.00	NA	NA	NA
296	Raigarh	JP-Gharghoda	Construction of Mukhtidham shed	2009-10	1.00	NA	NA	NA
297	Raigarh	JP-Kharsia	Construction of Mukhtidham shed	2009-10	1.00	NA	NA	NA
298	Raigarh	JP-Kharsia	Construction of Mukhtidham shed	2009-10	1.00	NA	NA	NA
299	Raigarh	JP-Kharsia	Construction of Mukhtidham shed	2009-10	1.00	NA	NA	NA
300	Raigarh	JP-Kharsia	Construction of Mukhtidham shed	2009-10	1.00	NA	NA	NA
301	Raigarh	JP-Kharsia	Construction of Mukhtidham shed	2009-10	1.00	NA	NA	NA
302	Raigarh	JP-Baramkela	Construction of Mukhtidham shed	2009-10	1.00	NA	NA	NA
303	Raigarh	JP-Baramkela	Construction of Mukhtidham shed	2009-10	1.00	NA	NA	NA
304	Raigarh	JP-Baramkela	Construction of Mukhtidham shed	2009-10	1.00	NA	NA	NA
305	Raigarh	JP-Baramkela	Construction of Mukhtidham shed	2009-10	1.00	NA	NA	NA
306	Raigarh	JP-Pussore	Construction of Mukhtidham shed katli	2009-10	1.00	1	1	C
307	Raigarh	JP-Pussore	Construction of Mukhtidham shed Taprada	2009-10	1.00	1	0.9	C
308	Raigarh	JP-Raigarh	Construction of Mukhtidham shed	2009-10	1.00	NA	NA	NA
309	Raigarh	JP-Raigarh	Construction of Mukhtidham shed	2009-10	1.00	NA	NA	NA
310	Raigarh	JP-Raigarh	Construction of Mukhtidham shed	2009-10	1.00	NA	NA	NA
311	Raigarh	JP-Raigarh	Construction of Mukhtidham shed	2009-10	1.00	NA	NA	NA
312	Raigarh	JP-Raigarh	Construction of Mukhtidham shed	2009-10	1.00	NA	NA	NA
313	Raigarh	JP-Saranggarh	Construction of Mukhtidham shed	2009-10	1.00	NA	NA	NA
314	Raigarh	JP-Saranggarh	Construction of Mukhtidham shed	2009-10	1.00	NA	NA	NA

315	Raigarh	JP-Saranggarh	Construction of Mukhtidham shed	2009-10	1.00	NA	NA	NA
316	Raigarh	JP-Saranggarh	Construction of Mukhtidham shed	2009-10	1.00	NA	NA	NA
317	Raigarh	JP-Saranggarh	Construction of Mukhtidham shed	2009-10	1.00	NA	NA	NA
318	Raigarh	JP-Saranggarh	Construction of Mukhtidham shed	2009-10	1.00	NA	NA	NA
319	Raigarh	JP-Saranggarh	Construction of Mukhtidham shed	2009-10	1.00	NA	NA	NA
320	Raigarh	JP-Saranggarh	Construction of Mukhtidham shed	2009-10	1.00	NA	NA	NA
321	Raigarh	JP-Saranggarh	Construction of Mukhtidham shed	2009-10	1.00	NA	NA	NA
322	Raigarh	JP-Saranggarh	Construction of Mukhtidham shed	2009-10	1.00	NA	NA	NA
323	Raigarh	JP-Saranggarh	Construction of Mukhtidham shed	2009-10	1.00	NA	NA	NA
324	Raigarh	JP-Saranggarh	Construction of Mukhtidham shed	2009-10	1.00	NA	NA	NA
325	Raigarh	JP-Saranggarh	Construction of Mukhtidham shed	2009-10	1.00	NA	NA	NA
326	Raigarh	JP-Saranggarh	Construction of Mukhtidham shed	2009-10	1.00	NA	NA	NA
327	Raigarh	JP-Saranggarh	Construction of Mukhtidham shed	2009-10	1.00	NA	NA	NA
328	Raigarh	JP-Saranggarh	Construction of Mukhtidham shed	2009-10	1.00	NA	NA	NA
329	Raigarh	JP-Saranggarh	Construction of Mukhtidham shed	2009-10	1.00	NA	NA	NA
330	Raigarh	JP-Tamnar	Construction of Mukhtidham shed	2009-10	1.00	NA	NA	NA
331	Raigarh	JP-Tamnar	Construction of Mukhtidham shed	2009-10	1.00	NA	NA	NA
332	Raigarh	JP-Tamnar	Construction of Mukhtidham shed	2009-10	1.00	NA	NA	NA
333	Raigarh	JP-Lailunga	Construction of Mukhtidham shed	2009-10	1.00	NA	NA	NA
334	Raigarh	JP-Lailunga	Construction of Mukhtidham shed	2009-10	1.00	NA	NA	NA
335	Raigarh	JP-Lailunga	Construction of Mukhtidham shed	2009-10	1.00	NA	NA	NA
336	Raigarh	JP-Lailunga	Construction of Mukhtidham shed	2009-10	1.00	NA	NA	NA
337	Raigarh	JP-Dharamjaigarh	Construction of Mukhtidham shed	2010-11	1.00	NA	NA	NA
338	Raigarh	JP-Dharamjaigarh	Construction of Mukhtidham shed	2010-11	1.00	NA	NA	NA
339	Raigarh	JP-Dharamjaigarh	Construction of Mukhtidham shed	2010-11	1.00	NA	NA	NA
340	Raigarh	JP-Gharghoda	Construction of Mukhtidham shed	2010-11	1.00	NA	NA	NA
341	Raigarh	JP-Gharghoda	Construction of Mukhtidham shed	2010-11	1.00	NA	NA	NA
342	Raigarh	JP-Gharghoda	Construction of Mukhtidham shed	2010-11	1.00	NA	NA	NA
343	Raigarh	JP-Kharsia	Construction of Mukhtidham shed	2010-11	1.00	NA	NA	NA
344	Raigarh	JP-Kharsia	Construction of Mukhtidham shed	2010-11	1.00	NA	NA	NA
345	Raigarh	JP-Kharsia	Construction of Mukhtidham shed	2010-11	1.00	NA	NA	NA
346	Raigarh	JP-Baramkela	Construction of Mukhtidham shed	2010-11	1.00	NA	NA	NA
347	Raigarh	JP-Baramkela	Construction of Mukhtidham shed	2010-11	1.00	NA	NA	NA
348	Raigarh	JP-Baramkela	Construction of Mukhtidham shed	2010-11	1.00	NA	NA	NA
349	Raigarh	JP-Baramkela	Construction of Mukhtidham shed	2010-11	1.00	NA	NA	NA
350	Raigarh	JP-Baramkela	Construction of Mukhtidham shed	2010-11	1.00	NA	NA	NA
351	Raigarh	JP-Baramkela	Construction of Mukhtidham shed	2010-11	1.00	NA	NA	NA

352	Raigarh	JP-Baramkela	Construction of Mukhtidham shed	2010-11	1.00	NA	NA	NA
353	Raigarh	JP-Baramkela	Construction of Mukhtidham shed	2010-11	1.00	NA	NA	NA
354	Raigarh	JP-Baramkela	Construction of Mukhtidham shed	2010-11	1.00	NA	NA	NA
355	Raigarh	JP-Baramkela	Construction of Mukhtidham shed	2010-11	1.00	NA	NA	NA
356	Raigarh	JP-Pussore	Construction of Mukhtidham shed Purena	2010-11	1.00	NA	NA	NA
357	Raigarh	JP-Pussore	Construction of Mukhtidham shed Dumerpali	2010-11	1.00	0.4	0.4	C
358	Raigarh	JP-Raigarh	Construction of Mukhtidham shed	2010-11	1.00	NA	NA	NA
359	Raigarh	JP-Raigarh	Construction of Mukhtidham shed	2010-11	1.00	NA	NA	NA
360	Raigarh	JP-Saranggarh	Construction of Mukhtidham shed	2010-11	1.00	NA	NA	NA
361	Raigarh	JP-Saranggarh	Construction of Mukhtidham shed	2010-11	1.00	NA	NA	NA
362	Raigarh	JP-Saranggarh	Construction of Mukhtidham shed	2010-11	1.00	NA	NA	NA
363	Raigarh	JP-Saranggarh	Construction of Mukhtidham shed	2010-11	1.00	NA	NA	NA
364	Raigarh	JP-Saranggarh	Construction of Mukhtidham shed	2010-11	1.00	NA	NA	NA
365	Raigarh	JP-Saranggarh	Construction of Mukhtidham shed	2010-11	1.00	NA	NA	NA
366	Raigarh	JP-Saranggarh	Construction of Mukhtidham shed	2010-11	1.00	NA	NA	NA
367	Raigarh	JP-Saranggarh	Construction of Mukhtidham shed	2010-11	1.00	NA	NA	NA
368	Raigarh	JP-Saranggarh	Construction of Mukhtidham shed	2010-11	1.00	NA	NA	NA
369	Raigarh	JP-Tamnar	Construction of Mukhtidham shed	2010-11	1.00	NA	NA	NA
370	Raigarh	JP-Lailunga	Construction of Mukhtidham shed	2010-11	1.00	NA	NA	NA
371	Raigarh	JP-Lailunga	Construction of Mukhtidham shed	2010-11	1.00	NA	NA	NA
372	Raigarh	PWD-Raigarh	Maintenance work at Government quarter No. A-1	2011-12	2.46	2.46	2.46	C
373	Raigarh	PWD-Raigarh	Maintenance work at Government quarter No. A-2	2011-12	2.46	2.46	2.46	C
374	Raigarh	PWD-Raigarh	Maintenance work at Government quarter No. R.B.1 Camp Office	2011-12	15.54	15.54	15.54	C
375	Raigarh	PWD-Raigarh	Maintenance work at Government quarter No. R.B-1	2011-12	10.48	10.48	10.48	C
376	Raigarh	PWD-Raigarh	Maintenance work at Government quarter No. R.B.2	2011-12	1.50	1.5	1.5	C
377	Raigarh	PWD-Raigarh	Maintenance work at Government quarter No. D-3	2011-12	1.64	1.64	1.64	C
378	Raigarh	PWD-Raigarh	Maintenance work at Government quarter No. D-4	2011-12	1.64	1.64	1.64	C
379	Raigarh	PWD-Raigarh	Maintenance work at Government quarter No. R.B.-4	2011-12	9.98	9.98	9.97	C
380	Raigarh	PWD-Raigarh	Maintenance work at Government quarterNo. K.G.-4	2011-12	1.50	1.5	1.5	C
381	Raigarh	PWD-Raigarh	Maintenance work at Government quarter No. R-16	2011-12	1.50	1.5	1.5	C
382	Raigarh	PWD-Raigarh	Maintenance work at Government quarter No. R.B-1 chahar wall	2011-12	14.76	14.76	14.76	C
383	Raigarh	PWD-Raigarh	Construction of racks at record room at District Office	2011-12	5.71	5.71	5.7	C
384	Raigarh	PWD-Raigarh	Additional rooms at first floor at District Office Collectorate	2011-12	11.68	11.68	11.68	C
385	Raigarh	PWD-Raigarh	Special maintenance work at Govt. quarters	2011-12	0.50	0.5	0.5	C
386	Raigarh	JP-Saranggarh	Construction of Mukhtidham shed	2012-13	1.60	NA	NA	NA
387	Raigarh	JP-Saranggarh	Construction of Mukhtidham shed	2012-13	1.60	NA	NA	NA
388	Raigarh	JP-Saranggarh	Construction of Mukhtidham shed	2012-13	1.60	NA	NA	NA

389	Raigarh	JP-Saranggarh	Construction of Mukhtidham shed	2012-13	1.60	NA	NA	NA
390	Raigarh	JP-Saranggarh	Construction of Mukhtidham shed	2012-13	1.60	NA	NA	NA
391	Raigarh	JP-Saranggarh	Construction of Mukhtidham shed	2012-13	1.60	NA	NA	NA
392	Raigarh	JP-Saranggarh	Construction of Mukhtidham shed	2012-13	1.60	NA	NA	NA
393	Raigarh	JP-Saranggarh	Construction of Mukhtidham shed	2012-13	1.60	NA	NA	NA
394	Raigarh	JP-Saranggarh	Construction of Mukhtidham shed	2012-13	1.60	NA	NA	NA
395	Raigarh	JP-Saranggarh	Construction of Mukhtidham shed	2012-13	1.60	NA	NA	NA
396	Raigarh	JP-Saranggarh	Construction of Mukhtidham shed	2012-13	1.60	NA	NA	NA
397	Raigarh	JP-Pussore	Construction of Mukhtidham shed	2012-13	1.60	NA	NA	NA
398	Raigarh	JP-Pussore	Construction of Mukhtidham shed	2012-13	1.60	NA	NA	NA
399	Raigarh	JP-Pussore	Construction of Mukhtidham shed	2012-13	1.60	NA	NA	NA
400	Raigarh	JP-Pussore	Construction of Mukhtidham shed	2012-13	1.60	NA	NA	NA
401	Raigarh	JP-Pussore	Construction of Mukhtidham shed	2012-13	1.60	NA	NA	NA
402	Raigarh	JP-Kharsia	Construction of Mukhtidham shed	2012-13	1.60	1.6	1.6	NA
403	Raigarh	JP-Kharsia	Construction of Mukhtidham shed	2012-13	1.60	1.6	1.6	NA
404	Raigarh	JP-Kharsia	Construction of Mukhtidham shed	2012-13	1.60	0.8	1.6	NA
405	Raigarh	JP-Kharsia	Construction of Mukhtidham shed	2012-13	1.60	1.6	0.5	WIP
406	Raigarh	JP-Kharsia	Construction of Mukhtidham shed	2012-13	1.60	1.6	1.6	NA
407	Raigarh	JP-Baramkela	Construction of Mukhtidham shed	2012-13	1.60	NA	NA	NA
408	Raigarh	JP-Baramkela	Construction of Mukhtidham shed	2012-13	1.60	NA	NA	NA
409	Raigarh	JP-Baramkela	Construction of Mukhtidham shed	2012-13	1.60	NA	NA	NA
410	Raigarh	JP-Baramkela	Construction of Mukhtidham shed	2012-13	1.60	NA	NA	NA
411	Raigarh	JP-Baramkela	Construction of Mukhtidham shed	2012-13	1.60	NA	NA	NA
412	Raigarh	JP-Baramkela	Construction of Mukhtidham shed	2012-13	1.60	NA	NA	NA
413	Raigarh	JP-Dharamjaigarh	Construction of Mukhtidham shed	2012-13	1.60	NA	NA	NA
414	Raigarh	JP-Dharamjaigarh	Construction of Mukhtidham shed	2012-13	1.60	NA	NA	NA
415	Raigarh	JP-Dharamjaigarh	Construction of Mukhtidham shed	2012-13	1.60	NA	NA	NA
416	Raigarh	JP-Dharamjaigarh	Construction of Mukhtidham shed	2012-13	1.60	NA	NA	NA
417	Raigarh	JP-Dharamjaigarh	Construction of Mukhtidham shed	2012-13	1.60	NA	NA	NA
418	Raigarh	JP-Dharamjaigarh	Construction of Mukhtidham shed	2012-13	1.60	NA	NA	NA
419	Raigarh	JP-Dharamjaigarh	Construction of Mukhtidham shed	2012-13	1.60	NA	NA	NA
420	Raigarh	JP-Raigarh	Construction of Mukhtidham shed	2012-13	1.60	NA	NA	NA
421	Raigarh	JP-Raigarh	Construction of Mukhtidham shed	2012-13	1.60	NA	NA	NA
422	Raigarh	JP-Raigarh	Construction of Mukhtidham shed	2012-13	1.60	NA	NA	NA
423	Raigarh	JP-Raigarh	Construction of Mukhtidham shed	2012-13	1.60	NA	NA	NA
424	Raigarh	JP-Tamnar	Construction of Mukhtidham shed	2012-13	1.60	NA	NA	NA
425	Raigarh	JP-Tamnar	Construction of Mukhtidham shed	2012-13	1.60	NA	NA	NA

426	Raigarh	JP-Tamnar	Construction of Mukhtidham shed	2012-13	1.60	NA	NA	NA
427	Raigarh	JP-Tamnar	Construction of Mukhtidham shed	2012-13	1.60	NA	NA	NA
428	Raigarh	JP-Lailunga	Construction of Mukhtidham shed	2012-13	1.60	NA	NA	NA
429	Raigarh	JP-Lailunga	Construction of Mukhtidham shed	2012-13	1.60	NA	NA	NA
430	Raigarh	JP-Pussore	Construction of Mukhtidham shed	2012-13	1.60	NA	NA	NA
431	Raigarh	JP-Pussore	Construction of Mukhtidham shed	2012-13	1.60	NA	NA	NA
432	Raigarh	JP-Kharsia	Construction of Mukhtidham shed	2012-13	1.60	NA	NA	NA
433	Raigarh	JP-Kharsia	Construction of Mukhtidham shed	2012-13	1.60	NA	NA	NA
434	Raigarh	JP-Kharsia	Construction of Mukhtidham shed	2012-13	1.60	NA	NA	NA
435	Raigarh	JP-Baramkela	Construction of Mukhtidham shed	2012-13	1.60	NA	NA	NA
436	Raigarh	JP-Baramkela	Construction of Mukhtidham shed	2012-13	1.60	NA	NA	NA
437	Raigarh	JP-Baramkela	Construction of Mukhtidham shed	2012-13	1.60	NA	NA	NA
438	Raigarh	JP-Baramkela	Construction of Mukhtidham shed	2012-13	1.60	NA	NA	NA
439	Raigarh	JP-Baramkela	Construction of Mukhtidham shed	2012-13	1.60	NA	NA	NA
440	Raigarh	JP-Baramkela	Construction of Mukhtidham shed	2012-13	1.60	NA	NA	NA
441	Raigarh	JP-Saranggarh	Construction of Mukhtidham shed	2012-13	1.60	NA	NA	NA
442	Raigarh	JP-Saranggarh	Construction of Mukhtidham shed	2012-13	1.60	NA	NA	NA
	Total				**2168.54**	**1685.60**	**1041.85**	

Appendix 4.5

(Referred to in paragraph. 4.1.10.4 ; page no. 50)

Details of penalty not recovered for delayed execution of work

(₹ in lakh)

Sl. No.	Name of works	District	Agency	Year	Sanct-ioned amount	Date of work order	Period in months	Due date of completion	Date of bill submitted	Payment made after due date	Non-deduction of penalty 10%	Delay period in month
1	Bazar chabutara shed construction	Raigarh	NP Kirodimal Nagar	2009-10	10.00	16.06.10	8	15.02.11	22.06.11	1.19	0.12	**4**
2	Fire station construction	Raigarh	NPP Kharsia	2009-10	5.00	10.08.11	1.5	25.10.11	19.01.12	5.92	0.59	3
3	Construction of Samudayik Bhawan	Raigarh	NPP Kharsia	2008-09	2.00	04.08.11	3	03.11.11	19.01.12	2.62	0.26	2
4	Puliya Nirman at Barumuda Talab	Raigarh	NP Gharghora	2011-12	0.75	06.10.12	1	05.11.12	28.02.13	0.38	0.04	2
5	Puliya Nirman at Rasmuda	Raigarh	NP Gharghora	2011-12	0.75	06.10.12	1	05.11.12	08.03.13	0.48	0.05	4
6	Nali nirman	Raigarh	NP Pussore	2010-11	5.00	28.12.11	2	27.02.12	02.07.12	2.47	0.25	4
7	Bazar chabutara construction	Raigarh	NP Pussore	2009-10	10.00	21.07.10	3	20.10.10	09.12.10	7.31	0.73	1
8	Anganwadi Bhawan	Raigarh	NP Dharamjaygarh	2008-09	9.00	12.09.08	6	11.03.09	21.12.09	5.09	0.51	9
9	Anganbadi	Raigarh	NP Saranggarh	2008-09	10.00	18.01.10	4	17.05.10	05.07.10	5.13	0.51	1.5
10	Overhed tank construction	Kanker	NPP Kanker	2008-09	54.00	10.11.10	8	09.07.11	03.10.11	14.83	1.48	3
11	Construction of shopping complex	Kanker	NP Pakhanjhore	2010-11	7.50	28.07.11	6	27.01.12	02.03.12	3.06	0.31	1
12	Construction sulabh sauchalay	Kanker	NP Pakhanjhore	2009-10	8.00	12.07.10	6	11.01.11	05.04.12	1.34	0.13	14
13	Balance work of community hall	Kanker	NP Charama	2011-12	12.80	28.02.12	12	27.02.13	16.04.13	5.12	0.51	2
14	Construction of RCC drainage	Kanker	NP Charama	2009-10	5.23	01.06.10	3	31.08.10	10.05.11	3.66	0.37	8
15	Ayurvedic Hospital Building	Dantewada	NPP Kirandul	2007-08	5.60	26.06.08	5	25.11.08	01.01.09	6.26	0.63	1
16	PDS	Dantewada	NPP Kirandul	2009-10	6.00	16.11.10	3	15.02.11	18.04.11	10.34	1.03	2
17	Science Museum	Dantewada	NP Dantewada	2012-13	20.90	16.08.12	0.5	31.08.12	12.10.12	20.48	2.05	2
18	Construction of Shops	Bastar	NP Bastar	2010-11	7.25	29.07.10	2	28.09.10	11.02.11	7.62	0.76	4
19	Ladies Toilets	Bastar	NP Keshkal	2008-09	1.20	12.03.10	1	11.04.10	21.07.10	0.95	0.10	3
20	Office building	Bastar	NP Keshkal	2010-11	9.80	16.09.11	5	15.02.11	26.12.12	6.19	0.62	22
21	CC Road Nirman	Bastar	NP Bisharampuri	2011-12	3.75	19.01.12	2	18.03.12	19.03.13	3.86	0.39	12

22	CC Road Nirman	Bastar	NP Bisharampuri	2011-12	3.75	16.01.12	2	15.03.12	13.04.12	3.76	0.38	1
23	CC Road Nirman	Bastar	NP Bisharampuri	2011-12	5.95	02.02.12	2	01.04.12	04.05.12	5.74	0.57	1
24	Work of C I raising main	Rajnandgaon	NP Ambagarh Chouki	2007-08	4.18	02.07.08	2	01.09.08	02.07.09	9.31	0.93	9
25	PVC pipe 80 mm-90 mm nirman	Rajnandgaon	NP Ambagarh Chouki	2007-08	4.865	02.07.08	2	01.09.08	02.07.09	6.32	0.63	9
26	Maintenance of community hall	Rajnandgaon	NP Ambagarh Chouki	2010-11	4.00	14.12.11	3	13.03.12	24.07.12	4.02	0.40	4
27	Construction of Public waiting hall	Rajnandgaon	NP Ambagarh Chouki	2009-10	4.65	07.11.09	3	06.02.10	17.05.10	4.65	0.47	3
28	Anganwadi Bhawan 2,14,2	Rajnandgaon	NPP Dongargarh	2009-10	5.25	07.11.09	6	06.05.10	02.11.10	5.53	0.55	6
29	Cycle Stand	Rajnandgaon	NP Chuikhadan	2009-10	3.00	03.04.10	6	02.10.10	02.02.12	0.73	0.07	14
30	Govt Higher madhyamik shala me room repair	Rajnandgaon	NP Chuikhadan	2009-10	4.00	03.04.10	5	02.10.10	17.10.11	3.38	0.34	12
31	Slauter House	Rajnandgaon	NP Chuikhadan	2009-10	2.00	03.04.10	6	02.10.10	12.02.13	1.65	0.17	26
32	High level Water tank	Rajnandgaon	NP Dongargaon	2007-08	30.00	20.06.08	6	19.12.08	24.01.09	13.87	1.39	1
33	Development work of mukti dham	Rajnandgaon	NP Dongargaon	2011-12	4.00	31.05.12	6	30.02.13	06.08.13	3.50	0.35	7
34	Muktidham Development Work	Bastar	MC Jagdalpur	2010-11	39.15	01.07.11	6	31.12.11	21.05.12	16.24	1.62	5
	Total A				**309.33**					**193.00**	**19.30**	
1	Kalakendra campus ka soundaryakaran	Surguja	MC Ambikapur	2007-08	14.62	05.03.08	3	02.06.08	16.09.08	20.08	2.01	3
2	Marin drive talab footway overbridge	Surguja	MC Ambikapur	2008-09	5.83	27.02.09	3	26.05.09	12.10.10	1.96	0.20	17
3	Chamboli talab vikas	Surguja	MC Ambikapur	2008-09	14.64	11.09.09	3	10.12.09	03.06.10	11.69	1.17	6
4	E-Seva Bhavan Furniture Counter Nirman	Surguja	MC Ambikapur	2009-10	3.54	09.11.09	6	08.05.10	20.12.10	4.16	0.42	7
5	Chamboli talab vikas (paving)	Surguja	MC Ambikapur	2009-10	3.66	23.12.10	2	22.02.11	20.06.11	1.03	0.10	4
6	Chamboli talab vikas (Flottong Fountain)	Surguja	MC Ambikapur	2009-10	4.98	01.02.11	1	01.03.11	16.05.11	4.98	0.50	2.5
	Total B				**47.27**					**43.91**	**4.39**	
	Grand Total				**356.60**					**236.91**	**23.69**	

Appendix 4.6

(Referred to in paragraph. 4.1.10.6 ; page no. 53)

Details of excess expenditure against the administrative sanction

(₹ in lakh)

Sl. No	District	Agency	Works Name	Year	Sanctioned amount	Released amount	Expenditure	Excess expenditure
1	Kanker	NPP kanker	C.C. Road at lattipara to badripara	2007-08	12.27	12.27	15.17	2.90
2	Kanker	NPP kanker	C.C. Road at offfice of Chief Medical Officer	2007-08	5.61	5.61	6.28	0.67
3	Bilaspur	NP Takhatpur	Purchase for Street Light maintenance	2008-09	2.50	2.50	3.80	1.30
4	Kanker	NP Pakhanjhore	Purchase of Tractor	2008-09	4.75	4.75	5.74	0.99
5	Kanker	NP Pakhanjhore	Hand Trolley	2008-09	1.00	1.00	1.60	0.60
6	Raigarh	NPP Kharsia	Work of Painting at Nagar Panchayat Bhawan	2008-09	3.28	2.92	3.49	0.21
7	Raigarh	NPP Kharsia	Samudayik bhawan ward-18 (FCI Godown)	2008-09	2.00	1.51	2.29	0.29
8	Raigarh	NPP Kharsia	Samudayik bhawan ward-18 (Near to Water tank)	2008-09	2.00	1.54	2.20	0.20
9	Raigarh	NPP Kharsia	Aluminium fixing at Nagar Palika Bhawan	2008-09	2.07	1.97	5.16	3.09
10	Bilaspur	NP Bodri	Veterinary Hospital Ward-09	2009-10	3.30	3.30	3.81	0.51
11	Bilaspur	NP Bodri	Anganbadi Bhavan-03	2009-10	6.75	6.75	7.91	1.16
12	Bilaspur	NP Bodri	Post mortem	2009-10	2.00	2.00	2.71	0.71
13	Raigarh	PHE-Raigarh	Nalkup and Power pump at Sahaspani	2009-10	0.85	0.85	1.41	0.56
14	Raigarh	PHE-Raigarh	Nalkup and Power pump at Puchiyapali	2009-10	0.85	0.85	1.45	0.60
15	Raigarh	PHE-Raigarh	Nalkup and Power pump at Domnara	2009-10	0.85	0.85	1.45	0.60
16	Kanker	DFO, kanker	Technician pay and allowances	2009-11	0.60	0.60	1.75	1.15
17	Bastar	MC Jagdalpur	Cremation shed-02,waiting hall 02, chowkidhar 02 and toilet blocks	2010-11	39.15	39.15	52.06	12.91
18	Kanker	NPP kanker	C.C. Road upto Prafful Surojiya ke ghar	2010-11	5.96	5.36	7.83	1.87
19	Kanker	NPP kanker	C.C. Road at behind Sangh Office	2010-11	3.50	3.15	7.09	3.59
20	Kanker	NPP kanker	Boundary wall at Fishery Department	2010-11	1.91	1.72	3.33	1.42
21	Raigarh	PHE-Raigarh	Nalkup and Power pump at Sahaspani	2011-12	1.20	1.20	1.84	0.64
22	Raigarh	PHE-Raigarh	Nalkup and Power pump at Tenda	2011-12	1.20	1.20	1.77	0.57
23	Bilaspur	NP Bodri	Aahata Nirman Bhavan Ward 07	2012-13	1.40	1.40	2.83	1.43
24	Raigarh	PHE-Raigarh	Spot water source supply at Mauhapali	2012-13	1.00	0.50	1.60	0.60
25	Raigarh	PHE-Raigarh	Spot water source supply at Dulepali	2012-13	1.00	0.50	1.62	0.62
26	Raigarh	PHE-Raigarh	Nalkup khanan power establishment at Puchiyapali (Tandapara)	2013-14	0.94	0.00	1.56	0.62
		Total			**107.94**	**103.45**	**147.75**	**39.81**

Appendix 4.7

(Referred to in paragraph 4.1.10.7 ; page no. 54)

Details of works not commencement due to land dispute

(₹ in lakh)

Sl. No.	District	Agency	Works Name	Year of sanction	Sanctioned amount	Allotment amount	Expenditure	Balance
1	Bastar	MC Jagdalpur	Ration shop	2008-09	1.76	1.58	0.00	1.58
2	Bastar	MC Jagdalpur	Constn of Toilet	2008-09	4.82	4.34	0.00	4.34
3	Bastar	RES, Kondagaon	Constn of sub PHC	2008-09	7.40	3.70	0.00	3.70
4	Bastar	RES, Kondagaon	Constn of Community hall	2009-10	14.70	7.35	0.00	7.35
5	Bastar	RES, Kondagaon	Constn of Bahuudashiya bhawan	2009-10	3.98	3.58	0.00	3.58
6	Bastar	RES, Kondagaon	Constn of Godown	2010-11	7.50	6.75	0.00	6.75
7	Bastar	NP Keshkal	Constn of shoping complex	2010-11	9.80	4.90	0.00	4.90
8	Bilaspur	MC Bilaspur	Behind Chandrika Hotel for ran basera	2010-11	50.00	50.00	0.00	50.00
9	Bilaspur	MC Bilaspur	Constn of drain and concrete	2011-12	3.00	2.70	0.00	2.70
10	Bilaspur	MC Bilaspur	Multipurpose Training centre at ward 36	2012-13	20.00	10.00	0.00	10.00
11	Bilaspur	MC Bilaspur	Shed construction at Ward No.17	2011-12	5.00	4.50	0.00	4.50
12	Bilaspur	MC Bilaspur	Community Hall at ward-6	2011-12	10.00	9.00	0.00	9.00
13	Rajnandgaon	NP-Dongargaon	Construction of Examination of Dead body	2008-09	3.00	3.00	0.00	3.00
14	Rajnandgaon	JP Khairagarh	Primary school at Tolegaon	2011-12	4.65	1.86	0.00	1.86
15	Raigarh	NPP Kharsia	Community Hall at ward-17	2008-09	2.00	2.00	0.00	2.00
		Total			**147.61**	**115.26**	**0.00**	**115.26**
1	Bilaspur	MC Bilaspur	Shed construction at Ward No.16	2011-12	10.00	9.00	0.63	8.37
2	Bilaspur	MC Bilaspur	Shed construction at Ward No.14	2011-12	10.00	9.00	0.61	8.39
3	Bilaspur	NP Bilha	Multipurpose Bhawan nirman	2010-11	5.00	5.00	1.15	3.85
4	Bilaspur	NP Bodri	Community Bhawan	2010-11	3.40	3.40	1.13	2.27
5	Rajnandgaon	NP Dongargaon	Construction of mutton market	2008-09	8.00	8.00	2.28	5.72
6	Bastar	RES, Kondagaon	Constn of PHC	2008-09	34.85	27.88	9.34	18.54
7	Bilaspur	MC Bilaspur	Community building at Nutan colony	2007-08	10.00	10.00	1.70	8.30
8	Bilaspur	NP Ratanpur	Fencing work Boys High School	2009-10	2.10	2.10	0.68	1.42
		Total (10 Agencies)			**83.35**	**74.38**	**17.52**	**56.86**
		Grand Total			**230.96**	**189.64**	**17.52**	**172.12**

Appendix-4.8

(Referred to in paragraph.4.1.10.7 ; page no. 54)

Details of works not started

(₹ in lakh)

Sl. No.	District	Name of the implementing agency	Name of the work	Year of sanction	Sanctioned amount	Released amount
1	Bastar	JP, Baderajpur	Constn of Anganbadi bhawan	2009-10	2.65	2.33
2	Bastar	JP, Baderajpur	Constn of Anganbadi bhawan, Aamgao	2009-10	2.65	2.33
3	Bastar	RES, Kondagaon	Constrn of Sub health centre	2008-09	7.40	6.66
4	Bastar	JP, keshkal	Constn of Anganbadi bhawan	2009-10	2.65	2.39
5	Bastar	JP, keshkal	Constn of Anganbadi bhawan, Sadakpara	2012-13	4.25	2.13
6	Bastar	JP, keshkal	Constn of Anganbadi bhawan, Patelmara	2012-13	4.25	2.13
7	Bastar	JP, keshkal	Constn of Anganbadi bhawan, dhundabadema	2012-13	4.25	2.13
8	Bastar	JP, keshkal	Constn of Anganbadi bhawan, Dhruvpara	2012-13	4.25	2.13
9	Bastar	MC Jagdalpur	Constn of PDS shop at ward 1	2008-09	1.76	1.58
10	Bastar	MC Jagdalpur	Constn of toilet at Ward 22 (67 No.)	2008-09	4.82	4.34
11	Bastar	PWD(B&R) Kondagaon	Constn of slab culvert & return wall	2011-12	27.85	2.00
12	Bilaspur	NPP Mungeli	Kanji house bhavan nirman	2012-13	5.00	2.05
13	Bilaspur	NPP Mungeli	Anganbadi bhavan nirman	2012-13	2.25	1.13
14	Bilaspur	NPP Mungeli	Postmartem room	2012-13	5.00	2.50
15	Bilaspur	NPP Mungeli	Bal mandir school buliding	2012-13	10.00	5.00
16	Bilaspur	NPP Mungeli	Nali nirman work	2012-13	17.20	8.60
17	Bilaspur	NP, Lormi	Construction of Muktidham	2011-12	2.00	2.00
18	Bilaspur	NP, Lormi	Constn of Multipurpose hall at ward 12	2007-08	8.00	8.00
19	Bilaspur	NP, Lormi	Constn of stairs ward 11	2011-12	2.00	2.00
20	Bilaspur	NP, Lormi	Constn of stairs at shivghat	2011-12	0.33	0.33
21	Bilaspur	NP, Lormi	Constn of RCC drain	2012-13	1.25	1.25
22	Bilaspur	NP, Lormi	Constn of RCC drain ward 10	2012-13	1.25	1.25
23	Bilaspur	NP, Lormi	Constn of RCC drain ward 13	2012-13	0.36	0.36
24	Bilaspur	NP, Pathriya	Extension of Electric Pole	2011-12	5.00	4.50
25	Bilaspur	NP, Pathriya	Pachiri nirman	2012-13	7.17	3.59

26	Bilaspur	NP, Sirgiti	Electrification work at different ward	2011-12	13.35	11.62
27	Bilaspur	NP, Sirgiti	Constn of Anganbadi bhawan	2012-13	2.25	1.25
28	Bilaspur	NP, Sirgiti	Training Centre ward 14	2012-13	3.50	1.75
29	Bilaspur	NP, Sirgiti	Constn of Muktidham	2012-13	2.65	1.33
30	Bilaspur	NP, Sirgiti	Constn of drain, ward 8 & 9	2012-13	4.86	2.43
31	Bilaspur	NP, Takatpur	Constn of drain	2012-13	3.80	1.90
32	Bilaspur	NP, Takatpur	Constn of kanji house	2012-13	9.00	4.50
33	Dantewada	BEO,Geedam	Stage at kasturba Ashram	2012-13	7.35	2.94
34	Dantewada	BEO,Geedam	Badminton court	2012-13	1.00	1.00
35	Dantewada	BEO,Geedam	Internal constn at kasturba ashram	2012-13	6.31	6.31
36	Dantewada	BEO,Geedam	Internal constn at kasturba ashram	2012-13	3.60	3.60
37	Dantewada	BEO,kuhakonda	Renovation work	2012-13	3.00	3.00
38	Dantewada	NPP, Bacheli	RCC road at ward 3	2011-12	18.60	7.44
39	Dantewada	DEO, Dantewada	Constn work at district library	2012-13	12.20	4.88
40	Dantewada	DEO, Dantewada	Accomodation availability for students	2012-13	2.06	2.06
41	Dantewada	JP Katekalyan	grant to jeevan deep samiti	2010-11	1.00	1.00
42	Dantewada	JP, Geedam	CC road constn	2011-12	5.90	2.36
43	Dantewada	JP, Kuhakonda	Constn of toilet	2011-12	7.50	3.00
44	Dantewada	JP, Kuhakonda	Constn of shops	2011-12	1.32	1.32
45	Dantewada	Livelihood college, Dantewada	Flooring work at livelihood college	2012-13	4.16	4.16
46	Dantewada	Livelihood college, Dantewada	Pilot training and implementation of village level micro planning	2012-13	6.17	2.47
47	Dantewada	Livelihood college, Sukuma	Installation of SIT at PET/PMT Coaching Centre	2012-13	4.00	4.00
48	Dantewada	Livelihood college, Sukuma	Installation of SIT at Livelihood college	2012-13	4.00	4.00
49	Dantewada	Central School, Dantewada	Lab equipments	2012-13	1.00	1.00
50	Dantewada	Central School, Dantewada	Sports equipment	2012-13	1.30	1.30
51	Dantewada	Central School, Dantewada	Half wall oil painting of classroom	2012-13	1.90	1.90
52	Dantewada	Central School, Dantewada	Teacher table and chair	2012-13	1.00	1.00
53	Dantewada	Central School, Dantewada	Water cooler alongwith aquaguard	2012-13	0.90	0.90

54	Dantewada	Central School, Dantewada	Library books	2012-13	1.00	1.00
55	Dantewada	Central School, Dantewada	Musical instrument	2012-13	0.70	0.70
56	Kanker	CSPDCL, kanker	Electrification work	2012-13	1.98	1.98
57	Kanker	NP Charama	Work of Muram laying	2011-12	5.58	5.58
58	Kanker	NP, Bhanupratappur	Humepipe for culvert constn	2011-12	10.68	10.68
59	Raigarh	CSPDCL, Pussore	Electrification work	2012-13	4.00	3.71
60	Raigarh	NP, Saria	Repair of pond	2010-11	8.72	8.72
61	Raigarh	NP, Saria	Constn of Waiting hall	2010-11	2.00	2.00
62	Raigarh	NP ,Baramkela	CC road constn	2010-11	1.41	1.41
63	Raigarh	NP ,Baramkela	CC road constn	2011-12	15.49	8.01
64	Rajnandgaon	DFO, khairagarh	Work of Lakh palan	2012-13	16.45	16.45
65	Rajnandgaon	Dy. Director, Handloom	Bunkar training	2012-13	28.00	28.00
66	Rajnandgaon	GP, Budbhum, Dongargaon	Anganbadi bhawan	2012-13	3.00	3.00
67	Rajnandgaon	GP, Budbhum, Dongargaon	Rajiv Gandhi Sewa kendra	2012-13	1.58	1.58
68	Rajnandgaon	GP, Gunvagaon, Dongargaon	Rajiv Gandhi sewa kendra	2011-12	1.58	1.58
69	Rajnandgaon	GP, Khotasarar, Dongargaon	Constn of Anganbadi bhawan	2012-13	3.00	3.00
70	Rajnandgaon	GP, Khotasarar, Dongargaon	Anganbadi bhawan	2012-13	3.00	3.00
71	Rajnandgaon	GP, Rupakati,Dongargaon	Anganbadi bhawan	2011-12	3.00	3.00
72	Rajnandgaon	GP, Tendunala,Dongargaon	Constn of commercial complex	2008-09	2.00	2.00
73	Rajnandgaon	JP-Dongargaon	Rajiv Gandhi sewa kendra at Gu. Navagaon	2011-12	1.58	1.58
74	Rajnandgaon	JP-Dongargaon	Rajiv Gandhi sewa kendra at Bodhela	2011-12	1.58	1.58
75	Rajnandgaon	MC Rajnandgaon	Anganbadi bhawan	2007-08	4.48	4.48
76	Rajnandgaon	MC Rajnandgaon	Anganbadi bhawan	2007-08	4.48	4.48
77	Rajnandgaon	MC Rajnandgaon	Anganbadi bhawan	2007-08	4.48	4.48
78	Rajnandgaon	MC Rajnandgaon	Anganbadi bhawan	2007-08	4.48	4.48
79	Rajnandgaon	MC Rajnandgaon	Waste water treatment	2009-10	50.00	50.00
80	Rajnandgaon	MC Rajnandgaon	Ward 19 constn of community toilet	2009-10	10.00	10.00
81	Rajnandgaon	MC Rajnandgaon	Constrn of Muktidham	2009-10	8.15	8.15

82	Rajnandgaon	MC Rajnandgaon	Muktidham shradajali at ward no 7,27,29 and 43	2011-12	22.00	22.00
83	Rajnandgaon	MC Rajnandgaon	Cleaning of ponds	2011-12	10.00	10.00
84	Rajnandgaon	MC Rajnandgaon	Constn of road (18 No.)	2011-12	36.00	36.00
85	Rajnandgaon	MC Rajnandgaon	Constn of road (6 No.)	2011-12	6.00	6.00
86	Rajnandgaon	MC Rajnandgaon	Constn of road ward No. 27	2011-12	1.80	1.80
87	Rajnandgaon	MC Rajnandgaon	Renovation work at Bus stand	2011-12	15.00	15.00
88	Rajnandgaon	MC Rajnandgaon	Plantation	2011-12	10.00	10.00
89	Rajnandgaon	MC Rajnandgaon	Borewell	2012-13	15.00	7.50
90	Rajnandgaon	MC Rajnandgaon	Anganbadi bhawan	2012-13	3.00	1.50
91	Rajnandgaon	MC Rajnandgaon	Anganbadi bhawan ward 13	2012-13	3.00	1.50
92	Rajnandgaon	MC Rajnandgaon	Anganbadi bhawan ward 17	2012-13	3.00	1.50
93	Rajnandgaon	MC Rajnandgaon	Anganbadi ward 43	2012-13	3.00	1.50
94	Rajnandgaon	MC Rajnandgaon	Anganbadi war 23	2012-13	3.00	1.50
95	Rajnandgaon	MC Rajnandgaon	Anganbadi ward 25	2012-13	3.00	1.50
96	Rajnandgaon	MC Rajnandgaon	Panchirikaran of ponds	2012-13	2.00	1.00
97	Rajnandgaon	MC Rajnandgaon	Panchirikaran of ponds ward 2	2012-13	2.00	1.00
98	Rajnandgaon	MC Rajnandgaon	Panchirikaran of ponds at ward 7,12,14, 18, 19,28,39,41,43	2012-13	18.00	9.00
99	Rajnandgaon	MC Rajnandgaon	Constn of nali at ward no. 6,7,10,16,17,23,29,30,35,41,42,45,9	2012-13	6.50	3.25
100	Rajnandgaon	MC Rajnandgaon	Constn of culvert at ward 29,42,	2012-13	1.00	0.50
101	Rajnandgaon	MC Rajnandgaon	Constn of toilet ward 12	2012-13	5.85	2.93
102	Surguja	GP Sirhati, Ambikapur	Constn of Animal hospital	2009-10	5.24	5.24
103	Surguja	NP, Pratappur	Community hall	2009-10	5.00	5.00
104	Kanker	NP, Narharpur	Community Resource Centre	2010-11	1.50	0.75
	Total	**(32 Agencies)**			**650.53**	**497.69**

Appendix 4.9

(Referred to in paragraph.4.1.10.1 and 4.1.10.7 ; page no. 44, 54)

Details of incomplete works

(₹ in lakh)

Sl. No.	Name of the district	Year	Name of the work	Sanctioned amount	Released amount	Expenditure
1	Bastar	2008-08	2	26.20	16.06	2.47
		2009-10	22	51.60	49.06	21.25
		2010-11	20	101.03	71.36	29.07
		2011-12	47	152.49	82.93	19.10
		2012-13	174	771.92	465.40	102.25
Total Bastar			**265**	**1103.24**	**684.81**	**174.14**
2	Bilaspur	2007-08	3	65.50	65.50	54.75
		2008-09	4	95.50	95.50	39.00
		2010-11	4	105.00	105.00	53.64
		2011-12	9	130.08	119.00	69.94
		2012-13	3	59.20	29.60	38.33
Total Bilaspur			**23**	**455.28**	**414.60**	**255.66**
3	Dantewada	2007-08	6	40.46	40.46	20.24
		2008-09	9	33.00	33.00	21.40
		2009-10	3	18.50	14.00	8.51
		2010-11	24	110.47	89.79	63.86
		2011-12	23	199.81	125.09	81.17
		2012-13	48	371.37	263.01	125.67
Total Dantewada			**113**	**773.61**	**565.35**	**320.85**
4	Raigarh	2009-10	15	82.95	82.95	23.22
		2010-11	36	275.42	172.18	104.55
		2011-12	105	385.50	253.94	157.67
		2012-13	326	1465.71	806.29	474.77
Total Raigarh			**482**	**2209.58**	**1315.40**	**760.21**
5	Rajnandgaon	2007-08	2	4.00	3.68	3.18
		2008-09	12	83.96	83.96	44.60
		2009-10	6	40.04	40.04	15.12
		2010-11	6	50.58	50.08	14.27
		2011-12	32	138.53	120.27	82.89
		2012-13	40	188.90	130.38	93.78
Total Rajnandgaon			**98**	**506.01**	**428.41**	**253.84**
6	Kanker	2010-11	4	12.00	10.90	8.70
		2011-12	6	44.16	25.60	28.68
		2012-13	30	224.99	103.51	93.94
Total Kanker			**40**	**281.15**	**140.01**	**131.32**
7	Surguja	2007-08	7	36.05	36.05	18.17
		2008-09	7	33.55	33.55	23.37
		2009-10	8	131.69	131.69	108.12
		2010-11	8	19.00	19.00	14.46
		2011-12	9	69.10	69.10	42.60
		2012-13	9	109.46	109.46	54.74
Total Surguja			**48**	**398.85**	**398.85**	**261.46**
Grand Total			**1069**	**5727.72**	**3947.40**	**2157.48**

Appendix 5.1

(Referred to in paragraph 5.2 ; page no. 72)

Statement showing details of expenditure incurred on works

(₹ in lakh)

Sl. No.	Name of GP	Name of District	Name of work/ asset	Year of sanction	Year of completion	Sanctioned amount	Expenditure	Physical status of work
Works completed but remaining idle								
1	Rajgamar	Korba	Nai-Dhobi shops	2007-08	2009-10	1.00	0.84	Complete
2	Rajgamar		Atal Bazaar	2008-09	2008-09	15.00	15.00	Complete
3	Godma		Nai-Dhobi shops	2007-08	2007-08	1.00	1.00	Complete
4	Ajgarbahar		Nai-Dhobi shops	2006-07	2008-09	1.00	1.00	Complete
5	Geraon		Nai-Dhobi shops	2007-08	2009-10	1.00	1.00	Complete
6	Girari		Haat Bazaar	2008-09	2009-10	15.00	10.96	Complete
7	Pasid	Mahasamund	Kanji House	-	2005-06	1.00	1.00	Complete
8	Pasid		Commercial building	-	2005-06	1.00	1.00	Complete
9	Bandora		Kanji House	-	2008-09	-	1.00	Complete
10	Kharora		Kanji House	-	2008-09	-	1.00	Complete
	Sub-Total						**33.80**	
Works remaining incomplete								
11	Padumtara	Rajnandgaon	Kanji House	2007-08	-	1.00	0.40	Incomplete
12	Danganiya		Community building	2008-09	-	2.00	1.60	Incomplete
13	Indawani		Community building	2008-09	-	2.00	0.80	Incomplete
14	Tedesara		Road construction	2008-09	-	1.50	0.60	Incomplete
15	Tedesara		Community building	2008-09	-	2.00	0.80	Incomplete
16	Anjora		Kanji House	2008-09	-	1.00	0.40	Incomplete
17	Rudgaon		Anganwadi building	2005-06	-	1.75	0.70	Incomplete
18	Machanpar		Kanji House	2008-09	-	1.00	0.40	Incomplete
19	Ratapayali		Kanji House	2008-09	-	1.00	0.40	Incomplete
20	Kansitola		Panchayat building	2005-06	-	2.50	1.00	Incomplete
	Sub-Total						**7.10**	
						TOTAL	**40.90**	

Appendix 5.2

(Referred to in paragraph 5.3 ; page no. 73)

Statement showing details of expenditure incurred on inadmissible items under Moolbhoot Yojana

(Amount in ₹)

Sl. N.	Year	Name of GP	Item	Amount (in ₹)
1	2007-08	Dudga	Advertisement	3000
2	2007-08	Kodabhat	GaliMarammat	19000
3	2007-08	Bundela	Advertisement	1000
4	2007-08	Giviharod	Moorumikaran	15000
5	2007-08	Jewra	GaliMarammat	10000
6	2007-08	Jewra	Stationery	4000
7	2007-08	Chorbhatti	Stationery	1200
8	2007-08	Khapri	Advertisement	1500
9	2007-08	Khapri	Stationery	1546
10	2007-08	Mulmula	Stationery	4000
11	2007-08	Saraha	Samtalikaran	15000
12	2007-08	Padriya	Advertisement	2000
13	2007-08	Bhawra	Stationery	1000
14	2007-08	Kadika	Stationery	5000
15	2007-08	Pachri	Samtalikaran	15000
16	2007-08	Pachri	Stationery	2000
17	2007-08	Pachri	Advertisement	2700
	Total			**102946**
1	2008-09	Kapri	Samtalikaran	19980
2	2008-09	Khorsi	Advertisement	3000
3	2008-09	Bargaon	Samtalikaran	10000
4	2008-09	Kosir	Samtalikaran	32532
5	2008-09	Kosa	Samtalikaran	6000
6	2008-09	Kodabhat	GaliMarammat	19000
7	2008-09	Konar	Samtalikaran	16600
8	2008-09	Kutrabod	GaliMarammat	30000
9	2008-09	Mudpar	Samtalikaran	30000
10	2008-09	Mudpar	Advertisement	19000
11	2008-09	Dighora	Samtalikaran	21514
12	2008-09	Dighora	Samtalikaran	21823
13	2008-09	Bhawtara	GaliMarammat	6150
14	2008-09	Bhadra	GaliMarammat	45000
15	2008-09	Bhadra	Samtalikaran	21242
16	2008-09	Pakriya	Samtalikaran	37000
17	2008-09	Pachri	Samtalikaran	15000
18	2008-09	Sasha	Samtalikaran	15000
19	2008-09	Dongakohrod	Samtalikaran	15000
20	2008-09	Dewri	Samtalikaran	24580
	Total			**408421**
1	2009-10	Dongakohrod	GaliMarammat	24800
2	2009-10	Dhardeyi	Samtalikaran	13500
3	2009-10	Nandeli	Samtalikaran	5900
4	2009-10	Pakriya	Samtalikaran	34980
5	2009-10	Pangaon	Advertisement	850
6	2009-10	Bhainso	Samtalikaran	14000

7	2009-10	Mudpar	Samtalikaran	58200
8	2009-10	Mulmula	Advertisement	5000
9	2009-10	Meu	Samtalikaran	18005
10	2009-10	Lagra	GaliMarammat	10000
11	2009-10	Loharsi	GaliMarammat	45000
12	2009-10	Silli	GaliMarammat	20000
13	2009-10	Hirri	Samtalikaran	13149
14	2009-10	Jogidipa	GaliMarammat	11000
15	2009-10	Jhulan	GaliMarammat	7700
	Total			**282084**
1	2010-11	Kamrid	Moorumikaran	16000
2	2010-11	Kesla	GaliMarammat	40000
3	2010-11	Kesla	Samtalikaran	10000
4	2010-11	Kodabhat	Samtalikaran	20000
5	2010-11	Khapri	GaliMarammat	29530
6	2010-11	Kharkhod	Samtalikaran	15202
7	2010-11	Khorsi	GaliMarammat	31907
8	2010-11	Chandipara	Moorumikaran	47800
9	2010-11	Chorbhatti	GaliMarammat	25000
10	2010-11	Dongakohrod	Moorumikaran	51000
11	2010-11	Tanod	GaliMarammat	10000
12	2010-11	Dhardei	Moorumikaran	25000
13	2010-11	Dhardei	Moorumikaran	10000
14	2010-11	Nandeli	Moorumikaran	5000
15	2010-11	Pachri	Moorumikaran	15000
16	2010-11	Pachri	Moorumikaran	11000
17	2010-11	Pachri	Moorumikaran	10000
18	2010-11	Pangaon	Moorumikaran	13000
19	2010-11	Pendri	Moorumikaran	15000
20	2010-11	Bilari	Samtalikaran	9000
21	2010-11	Bundela	Moorumikaran	29000
22	2010-11	Bundela	Moorumikaran	32000
23	2010-11	Borsi	GaliMarammat	20000
24	2010-11	Bhadra	Samtalikaran	60000
25	2010-11	Bhainso	Samtalikaran	113700
26	2010-11	Mudpar	Samtalikaran	15000
27	2010-11	Mulmula	GaliMarammat	120393
28	2010-11	Meu	Samtalikaran	97490
29	2010-11	Rasota	Samtalikaran	65000
30	2010-11	Loharsi	Samtalikaran	85000
31	2010-11	Loharsi	Samtalikaran	17000
32	2010-11	Loharsi	Samtalikaran	4300
33	2010-11	Loharsi	GaliMarammat	35000
34	2010-11	Sasha	GaliMarammat	87183
35	2010-11	Dudga	GaliMarammat	18000
36	2010-11	Jhulan	Samtalikaran	49151
37	2010-11	Dewri	Moorumikaran	2500
38	2010-11	Dewri	Moorumikaran	500
	Total			**1260656**
1	2011-12	Kamrid	GaliMarammat	22000
2	2011-12	Kesla	GaliMarammat	90000
3	2011-12	Kosla	Samtalikaran	16000

4	2011-12	Konar	GaliMarammat	96400
5	2011-12	Konar	GaliMarammat	15400
6	2011-12	Konar	GaliMarammat	15000
7	2011-12	Kosa	GaliMarammat	26800
8	2011-12	Khapri	Samtalikaran	9800
9	2011-12	Kharkhod	Samtalikaran	27600
10	2011-12	Kharkhod	Samtalikaran	9900
11	2011-12	Khokhri	Samtalikaran	20000
12	2011-12	Khokhri	Samtalikaran	13000
13	2011-12	Khokhri	Samtalikaran	13200
14	2011-12	Chandipara	Samtalikaran	20000
15	2011-12	Chorbhatti	GaliMarammat	25000
16	2011-12	Jewra	GaliMarammat	5250
17	2011-12	Dighora	Moorumikaran	20000
18	2011-12	Dighora	GaliMarammat	15000
19	2011-12	Dighora	Samtalikaran	20000
20	2011-12	Dighora	Samtalikaran	20000
21	2011-12	Dighora	Samtalikaran	10000
22	2011-12	Dighora	GaliMarammat	20000
23	2011-12	Dighora	GaliMarammat	3000
24	2011-12	Dongakohrod	GaliMarammat	51000
25	2011-12	Dongakohrod	GaliMarammat	46000
26	2011-12	Tanod	Moorumikaran	56100
27	2011-12	Tanod	Samtalikaran	20000
28	2011-12	Dhangaon	Moorumikaran	69000
29	2011-12	Pakriya	Samtalikaran	15000
30	2011-12	Pakriya	Samtalikaran	10000
31	2011-12	Padriya	Samtalikaran	34000
32	2011-12	Padriya	Samtalikaran	7000
33	2011-12	Pamgarh	GaliMarammat	45000
34	2011-12	Pamgarh	GaliMarammat	49399
35	2011-12	Bundela	Samtalikaran	29000
36	2011-12	Bhadra	Samtalikaran	40500
37	2011-12	Bhilauni	Moorumikaran	160000
38	2011-12	Bhainso	GaliMarammat	93700
39	2011-12	Mudpar B	Samtalikaran	20000
40	2011-12	Mehndi	GaliMarammat	10000
41	2011-12	Rasota	Moorumikaran	48228
42	2011-12	Lagra	Samtalikaran	15980
43	2011-12	Loharsi	Samtalikaran	120000
44	2011-12	Silli	GaliMarammat	75000
45	2011-12	Semariya	Samtalikaran	147000
46	2011-12	Hirri	Samtalikaran	30000
47	2011-12	Dudga	Moorumikaran	9975
	Total			**1735232**
1	2012-13	Kesla	GaliMarammat	19000
2	2012-13	Kodabhaat	GaliMarammat	30000
3	2012-13	Kodabhaat	Samtalikaran	30000
4	2012-13	Kosa	Advertisement	19000
5	2012-13	Kosa	GaliMarammat	10000
6	2012-13	Kosir	Samtalikaran	19980
7	2012-13	Khokhri	Samtalikaran	6000

8	2012-13	Chandipara	GaliMarammat	19000
9	2012-13	Jewra	GaliMarammat	30000
10	2012-13	Nandeli	Samtalikaran	21514
11	2012-13	Nandeli	Samtalikaran	21823
12	2012-13	Pakriya	GaliMarammat	6150
13	2012-13	Padriya	Samtalikaran	37000
14	2012-13	Padriya	Samtalikaran	15000
15	2012-13	Pangaon	Samtalikaran	15000
16	2012-13	Pamgarh	Samtalikaran	15000
17	2012-13	Pendri	Samtalikaran	24580
18	2012-13	Bundela	GaliMarammat	24800
19	2012-13	Bhawntara	Samtalikaran	13500
20	2012-13	Bhawntara	Samtalikaran	5900
21	2012-13	Bhilauni	Samtalikaran	34980
22	2012-13	Bhainso	Samtalikaran	19000
23	2012-13	Bhainso	Samtalikaran	11400
24	2012-13	Rasota	Samtalikaran	8000
25	2012-13	Rasota	Samtalikaran	14000
26	2012-13	Rasota	Samtalikaran	58200
27	2012-13	Loharsi	Advertisement	5000
28	2012-13	Silli	GaliMarammat	10000
29	2012-13	Semariya	Samtalikaran	45000
30	2012-13	Mekri	Samtalikaran	20000
31	2012-13	Kutrabod	Samtalikaran	13149
32	2012-13	Dewri	GaliMarammat	11000
	Total			**632976**
	GRAND TOTAL			**44,22,315**