

TABLE OF CONTENTS		
Description	Reference to	
	Paragraph	Page
Preface		ix
Overview		xi
CHAPTER 1 INTRODUCTION		
Budget Profile	1.1	1
Application of resources of the State Government	1.2	1
Persistent savings	1.3	2
Funds transferred directly to the State implementing agencies	1.4	2
Grants-in-aid from Government of India	1.5	3
Planning and conduct of audit	1.6	3
Lack of responsiveness of Government to Inspection Reports	1.7	3
Government response to significant audit observations (draft paragraphs/reviews)	1.8	4
Recoveries at the instance of audit	1.9	5
Follow-up on Audit Reports	1.10	5
Status of placement of Separate Audit Reports of Autonomous Bodies in the State Assembly	1.11	6
CHAPTER 2 PERFORMANCE AUDIT		
SCHOOL EDUCATION DEPARTMENT		
Mid-Day Meal Scheme	2.1	7
FOOD, CIVIL SUPPLIES AND CONSUMER PROTECTION DEPARTMENT		
Paddy Procurement and Custom Milling of Rice for Public Distribution System	2.2	30
HIGHER EDUCATION DEPARTMENT		
Framework for setting up of Private Universities	2.3	51
HOUSING AND ENVIRONMENT DEPARTMENT		
Enforcement and Compliance to Environmental Laws and Rules in Chhattisgarh	2.4	69

FOOD, CIVIL SUPPLIES AND CONSUMER PROTECTION DEPARTMENT		
Chief Minister Food Assistance Programme and Chhattisgarh Food Security Act	2.5	95
HEALTH AND FAMILY WELFARE DEPARTMENT		
Procurement of medicines and equipment under Health Department	2.6	106
SCHOOL EDUCATION DEPARTMENT		
Working of Chhattisgarh Text Book Corporation	2.7	117
HEALTH AND FAMILY WELFARE DEPARTMENT		
Working of Chhattisgarh State AIDS control Society	2.8	129
AGRICULTURE DEPARTMENT		
Weather based Crop Insurance Scheme	2.9	141
GENERAL ADMINISTRATIVE DEPARTMENT		
Implementation of Right to Public Services Legislation	2.10	151
HEALTH AND FAMILY WELFARE DEPARTMENT		
Follow-up audit on Recommendations of performance audit on 'Working of AYUSH Department' part of Audit Report (Civil and Commercial) for the year ended 31 March 2011	2.11	163
CHAPTER 3		
AUDIT OF TRANSACTIONS		
<i>Non-compliance with rules and regulations</i>	3.1	172
AGRICULTURE DEPARTMENT		
Unfruitful Expenditure	3.1.1	172
Excess payment	3.1.2	173
PUBLIC WORKS DEPARTMENT		
Excess payment	3.1.3	174
Non recovery of penalty	3.1.4	175
PUBLIC WORKS DEPARTMENT		
Loss to Government	3.1.5	176

<i>Audit against propriety and cases of expenditure without adequate justification</i>	3.2	177
HORTICULTURE DEPARTMENT		
Irregular release of subsidy	3.2.1	177
<i>Failure of oversight/administrative control</i>	3.3	178
DEPARTMENT OF ECONOMICS AND STATISTICS		
Unfruitful Expenditure on idle software	3.3.1	178
AGRICULTURE DEPARTMENT		
Unfruitful expenditure on pay and allowances of idle staff	3.3.2	179
Unfruitful expenditure on E-pest surveillance	3.3.3	180
HEALTH AND FAMILY WELFARE DEPARTMENT		
Undue benefit to contractors due to non-recovery of compensation	3.3.4	181
PUBLIC WORKS DEPARTMENT		
Unfruitful expenditure on procurement of Cobalt 60 Teletherapy Machine	3.3.5	182

APPENDICES			
Appendix No.	Description	Reference to	
		Para No.	Page
1.1	Statement showing Outstanding Inspection Reports/Paragraphs	1.7	185
1.2	Statement showing various types of irregularities in outstanding paragraphs of Inspection Reports	1.7	186
2.1.1	A flow chart of implementation of the Mid Day Meal scheme	2.1.2	189
2.1.2	List of selected Schools	2.1.7	190
2.1.3	Menu of Mid day meal prescribed by DPI	2.1.10.7	193
2.1.4	Excess amount released for Construction of Kitchen Shed	2.1.10.10 (iii)	194
2.2.1	Statement showing detail of amount receivable from FCI and CGSCSC	2.2.6.1 (a) (i)	199
2.2.2	Statement showing irregular recovery of value of Custody and Maintenance charges	2.2.6.2 (d)	199
2.2.3	Statement showing details of blockage of cost of substandard gunny bags	2.2.6.4	199
2.2.4	Statement showing estimated and actual procurement, distribution and storage of paddy	2.2.7.1	200
2.2.5	Statement showing potential loss to the State Government due to payment of milling charges beyond the norms fixed by the GoI	2.2.8.3 (a)	199
2.2.6	Statement showing details of excess transportation charges paid during KMS period 2013-14	2.2.8.4 (a)	200
2.3.1	Details of private universities established in the Chhattisgarh State	2.3.1 and 2.3.6	201
2.3.2	Details of approval of statutes and ordinances by the State Government	2.3.8.2	202
2.3.3	Status of working strength of CGPURC against sanctioned strength	2.3.9.1	203
2.4.1	Details of industries test checked in the selected Regional offices.	2.4.6	204
2.4.2	Position of negative effluent test reports noticed during 2012 to 2014	2.4.9.2	210
2.4.3	Details of consent issued to sponge iron and power plants in restricted area of Raipur, Korba and Raigarh district	2.4.9.7	211
2.4.4	Statement showing details of Bank guarantee deposited by the industries	2.4.11.2	213
2.4.5	Details of fly ash utilisation by the industries	2.4.12.2	215
2.4.6	Statement showing recoverable penalty for non-compliance of environment norms	2.4.12.5	216

2.4.7	Details of Industries running without obtaining authorisation under Hazardous waste Rules	2.4.13.1(i)	217
2.4.8	Details of industries running without renewal of Consent under Hazardous Waste rules	2.4.7.1(ii)	218
2.5.1	Details of selected districts, blocks and FPSs	2.5.5	219
2.5.2	Details of irregular payment of subsidy from MKSY head	2.5.6.1	220
2.5.3	Details of Ration Cards issued in the Name of dead person and duplicate Ration Cards issued to single HH	2.5.8.2 and 2..5.8.3	221
2.5.4	Details of work and amount sanctioned for construction of Godown-cum-FPS	2.5.9.1	221
2.5.5	Details of distribution of excess and less quantity to eligible HHs beyond entitlement	2.5.9.2	222
2.5.6	Details of year wise complaints registered and disposed off	2.5.11.3	223
2.6.1	Details of avoidable excess expenditure	2.6.10.1	224
2.6.2	Details of delay in supply/installation/ commissioning of equipment	2.6.11.1	225
2.7.1	Statement showing details of Text Book Depots of CTBC across Chhattisgarh	2.7.2	226
2.7.2	Statement showing details of outstanding payment from various organisations	2.7.6.2	226
2.7.3	Statement showing interest loss on payment of inadmissible advance	2.7.8.1	227
2.7.4	Statement showing procurement of 70 GSM paper in 2010-11, 2012-13 and 2013-14	2.7.8.2	227
2.7.5	Statement showing penalty not imposed for delay in supplies of paper	2.7.8.3	228
2.7.6	Statement showing printing rates and percentage increase over the years	2.7.8.5	229
2.7.7	Statement showing less amount of paper SD accepted and excess payment to the printers	2.7.8.6 and 2.7.8.7	230
2.7.8	Statement showing details of quality tests done against the quantity of paper procured	2.7.10	231
2.8.1	Statement showing Component wise allocation and usage of funds	2.8.7.1	232
2.8.2	Statement showing Target and Achievement of HIV Testing at ICTC	2.8.7.4 (ii)	232
2.8.3	Statement showing sanction, working and vacant position of staff at ICTCs	2.8.7.4 (iii)	232
2.8.4	Statement showing HIV and syphilis Tests of registered HRGs by TI/NGOs during 2010-15	2.8.7.7 (ii)	233

2.8.5	Statement showing allotment and surrender of funds under IEC and mainstreaming	2.8.7.8	233
2.9.1	Statement showing selected districts, insurance companies, nodal Banks and lending Banks	2.9.5	234
2.9.2	Statement showing <i>hudhud</i> affected area and number of farmers	2.9.10	235
2.9.3	Statement showing coverage of farmers in test checked districts	2.9.11	236
2.9.4	Statement showing non coverage of loanee farmers	2.9.12(a)	237
2.9.5	Statement showing delay in payment of claims to farmers under WBCIS	2.9.13	238
2.9.6	Statement showing unauthorised payment of claims	2.9.14.1(a)	241
2.9.7	Statement of excess payment of claims to farmers	2.9.14.1(b)	241
2.9.8	Statement of less payment of claims to farmers	2.9.14.1(c)	242
2.9.9	Statement showing non- payment of claims to insured farmers	2.9.14.1(d)	243
2.9.10	Statement of double payment of claims to farmers	2.9.14.1(e)	243
2.9.11	Statement showing delay in payment of claim to farmers	2.9.14.2	244
2.10.1	List of 255 number of notified services by the State Government	2.10.1	245
2.10.2	List of 26 Services selected for Performance Audit out of total 83 service	2.10.5	251
2.10.3	Notification number and date in the selected Departments	2.10.7.1	252
2.10.4	Statement showing awareness programme not done by the service providing offices	2.10.7.2	253
2.10.5	List of offices not maintaining registers in respect of applications received	2.10.8.1(i)	254
2.10.6	Statement showing acknowledgement not given by the service providing offices to the applicant	2.10.8.1(ii)	255
2.10.7	List of Offices where notified services were not displayed	2.10.8.1(iii)	256
2.10.8	Statement showing delay in providing Services	2.10.8.2 (i) to 2.10.8.6 (i)	257
2.10.9	Statement showing percentage of Department furnishing monthly report	2.10.9.1	265
2.10.10	List of Offices which did not open Bank Account as required under the Act	2.10.9.3	266
3.1	Statement showing details of Target and Achievement for crop demonstration during 2012-13	3.1.1	267

3.2	Statement showing details of Target and Achievement for crop demonstration during 2013-14	3.1.1	268
3.3	Statement showing quantities executed in excess of 10 <i>per cent</i> of the quantity shown in Annexure E	3.1.2	269
3.4	Statement showing calculation of excess payment of escalation	3.1.3	272
3.5	Details of agreements rescinded on reasons attributable to the contractors involving recovery of compensation for left over work	3.1.4	273
3.6	Statement showing details of fees collected by the colleges and short deposited into Government account	3.1.5	279
3.7	List of farmers who were provided assistance at the rate of ₹ 1.50 lakh for pack house	3.2.1	280
3.8	Statement showing details of pay and allowances drawn by officials posted in State Bio Control Laboratory	3.3.2	281
3.9	Statement showing non-recovery of liquidated damages due to non completion of work within stipulated period	3.3.4	282