



सत्यमेव जयते

Report of the Comptroller and Auditor General of India

on

General, Social and Economic Sectors
For the year ended 31 March 2016



Government of Chhattisgarh
Report No. 2 of the year 2017

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Comptroller and Auditor General
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PREFACE

This Report for the year ended 31 March 2016 has been prepared for submission to the Governor of the State of Chhattisgarh under Article 151 of the Constitution of India.

The Report contains significant results of the performance audits and compliance audits of the Departments of the Government of Chhattisgarh under the General, Social and Economic Sectors.

The instances mentioned in the Report are those, which came to notice in the course of test audit for the period 2015-16 as well as those which came to notice in earlier years, but could not be reported in the previous Audit Reports. Instances relating to the period subsequent to 2015-16 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 comprises three Chapters : the first Chapter contains the financial profile of the State, planning and conduct of audit and follow up on Audit Reports. Chapter-II of this Report deals with the findings of four Performance Audits (PA) on (i) Requirement, Construction and Utilisation of Anicuts in Chhattisgarh (ii) Implementation of Right of Children to Free and Compulsory Education Act, 2009 (RTE Act) (iii) Pradhan Mantri Gram Sadak Yojana (PMGSY) and (iv) IT Audit of “e-Works” in Public Health Engineering Department. Chapter-III deals with four Compliance Audits on (i) Medical Education in Chhattisgarh (ii) Construction of bridges in Chhattisgarh (iii) Distribution of livestock by Livestock Development Department and (iv) Follow-up Audit of the Performance Audit of Agriculture wing of Agriculture Department besides, seven Audit paragraphs in various Departments. The audit findings included in this Report have total money value of ₹ 2,183.27 crore involving issues of unfruitful expenditure, idle investment, avoidable extra expenditure, loss, undue aid, excess payment etc.

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

1. Performance Audit of programmes/activities/departments

(i) Performance Audit on Requirement, Construction and Utilisation of Anicuts in Chhattisgarh

Management of water resources is a part of Chhattisgarh State Water Resource Development Policy 2001 and Water Resources department is responsible for it. Anicut is a dam constructed over a river or a stream for regulating and supply of water for drinking, agriculture, industrial use and *nistari* etc. The State Government has taken up execution of 769 Anicuts and incurred an expenditure of ₹ 2,679.92 crore as on March 2016. Out of 769 Anicuts, 489 were completed as on March 2016. Construction of the remaining 280 Anicuts is yet to be completed. During audit, records relating to 89 Anicuts (72 Anicuts completed and 17 incomplete) were test-checked.

A Performance Audit of the requirement, construction and utilisation of these Anicuts constructed during 2011-16 revealed that :

While planning for construction of Anicuts, data on crop failure, rainfall, ground water level during summer etc. should be considered. However, the department, while planning for construction of 595 Anicuts in 2005 did not consider these factors. As a result, the department could take up construction of only 231 Anicuts. Consequently, the department sanctioned for

construction, a further 538 Anicuts during 2005-16 resulting in a total of 769 Anicuts for construction.

The department could not complete construction of 280 Anicuts for the last one to 10 years despite an expenditure of ₹ 1,095.74 crore due to land disputes, land compensation issues, slow progress of works by the contractors etc.

It was evident that the selection of Anicuts was without any criteria as out of 72 complete test-checked Anicuts, it was noticed that 35 were sanctioned over *nallas* and rivers which were not perennial source of water while 22 have water only for six to eight months and only 10 Anicuts could meet all the objectives as envisaged.

Out of 72 complete Anicuts test-checked, four were damaged within one year to five years of completion. As a result, the very purpose of construction of these Anicuts to store water for *nistari* and agriculture (635 hectare cultivable land) use as well as increase in ground water level was totally defeated. Further, it also resulted in loss of ₹ 3.22 crore to the Government.

The intended purpose of the Anicuts such as ground water recharge and irrigation during *Rabi* season were not served as 47 out of 72 completed Anicuts test-checked did not help to raise the ground water level as certified by Central Ground Water Board (CGWB). The data provided by CGWB indicates that 18 Anicuts helped to increase ground water level. However, data in respect of seven Anicuts are not available.

(Paragraph 2.1)

(ii) Implementation of Right of Children to Free and Compulsory Education Act, 2009 (RTE Act)

The Right of Children to Free and Compulsory Education Act 2009 also known as Right to Education (RTE) Act provides that all children in the age group of six to 14 have a right to free and compulsory education in neighbourhood schools within three years of the enactment (April 2010) of the Act. Government of Chhattisgarh formulated (November 2010) rules in compliance of Section 38 of the Act termed as the Chhattisgarh Right of Children to Free and Compulsory Education (CGRTE) Rules, 2010.

A Performance Audit on the implementation of RTE Act in the State covering the period 2010-16 revealed that :

The State Government launched Dr. APJ Abdul Kalam Shiksha Gunavatta Abhiyan education. As per the survey conducted by the Government, only 25 *per cent* of total school achieved Grade 'A'. The balance 75 *per cent* schools were graded under 'B' to 'D', of which 12 *per cent* were placed at Grade 'D' only.

In the State, 879 habitations did not have a school despite completion of nearly seven years of implementation of the Act. Further, as on March 2016, 1,231 habitations did not an Upper Primary School (UPS) also.

The enrolment of children in all Primary Schools (PS) during 2015-16 decreased by 11.56 *per cent* when compared with that for year 2010-11 due to inclination of new generation towards English medium schools and preference of parents' for private schools.

Out of seven test-checked districts, the dropout rate of children increased by 41 *per cent* to 109 *per cent* in two districts during 2010-11 and 2015-16. In respect of five districts, the dropout rate decreased by seven *per cent* to 81 *per cent* during 2010-11 and 2015-16. However, the dropout rate of children for the State decreased from 1.36 *per cent* (2011-12) to 0.81 *per cent* (2015-16).

There was shortfall in special training for age appropriate admission for out of school children ranging between 60 and 83 *per cent* against surveyed children requiring training.

During 2011-16, only 14 *per cent* to 67 *per cent* of physically challenged children were not provided transportation facilities whereas 36 *per cent* to 84 *per cent* of blind children were not provided escort facilities due to shortage of funds.

Physical verification of 210 schools revealed that 22 *per cent* of schools did not have separate toilets for boys/girls, 20 *per cent* schools did not have libraries and there are no playgrounds in 43 *per cent* of schools.

As of March 2016, 20 *per cent* of the teachers in primary/upper primary schools remained untrained.

As per norms under Sarva Shiksha Abhiyan, Government of India fixed a ceiling of ₹ 150 and ₹ 250 per child for providing text books to children in PS and UPS respectively. However, the Rajiv Gandhi Shiksha Mission in the State provided text books at ₹ 256 to ₹ 317 per child during 2012-16.

Out of two agencies of the State Government engaged in purchase of uniforms, one agency purchased uniforms at a rate higher than the other one resulting in excess payment.

Financial irregularities such as misappropriation of fund worth ₹ 9.69 crore, unadjusted advances worth ₹ 166 crore, payment of inadmissible allowance of ₹ 5.12 crore to panchayat teachers, etc. were also noticed.

(Paragraph 2.2)

(iii) Performance Audit on Pradhan Mantri Gram Sadak Yojana (PMGSY)

Pradhan Mantri Gram Sadak Yojana (PMGSY) was launched on 25 December, 2000 by the Government of India (GoI) with an objective of providing all-weather access roads to unconnected habitations in rural areas. During the period 2011-16, 2,588 habitations were connected under the yojna while 581 habitations were still left out (November 2016) from the rural road network.

The Performance Audit (PA) of PMGSY for the period 2011-16 revealed that annual targets were not fixed during the period 2011-15 while the spending efficiency during 2011-14 was very low and ranged between 17 *per cent* and

55 per cent. Lack of fixing of targets and low spending efficiency are the key reasons that there are habitations which are still left unconnected.

While road works were executed with higher carriage width of 3.75 metres instead of three metres causing an additional expenditure of ₹ 9.09 crore, there was unproductive expenditure of ₹ 23.29 crore as road connectivity could not be provided to the targeted habitations for want of construction of bridges over rivers/nallas falling in the alignment of the roads.

Further, there were instances of delays in execution of 82 works ranging between one to 129 months, besides inefficient contract management leading to cost overrun of ₹ 21.22 crore, extra cost of ₹ 2.93 crore due to preparation of defective Detailed Project Reports (DPRs), liquidated damages worth ₹ 9.48 crore not recovered and excess payment of ₹ 8.03 crore due to inflated measurement. Monitoring was not effective despite an elaborate mechanism prescribed at all the levels under the programme. There were shortfalls of 203 inspections by State Quality Monitor and 139 inspections by National Quality Monitor.

(Paragraph 2.3)

(iv) IT Audit on e-Works in Public Health Engineering Department

The e-Works, a web-based application software implemented (December 2012) in the Public Health Engineering Department (PHED) Chhattisgarh was aimed to reduce the manual work, streamline the operations and increase the efficiency in planning, monitoring as well as the productivity of its offices besides providing transparency in the process. The application software is developed, designed and maintained by National Informatics Centre (NIC), Raipur.

An IT audit of e-Works conducted between April 2016 and November 2016 revealed that the User Requirement Specification to assess the departmental requirements was not prepared while the Software Requirement Specification developed by NIC was not approved by the PHED. Despite that, the system was declared go-live in December 2012 without even doing the pilot testing to ensure compliance to the departmental requirements.

The customisation of e-Works in the PHED was ill planned and executed as 11 out of 25 major business requirements of the department were not integrated into the system. While five of the 14 essential requirements that were integrated were not put to use and the balance nine integrated business requirements, although in use, were unable to deliver the required results.

An embezzlement of ₹ 2.22 crore by bypassing the system, unauthorised drawal of self cheques worth ₹ 57.91 crore through the system, irregular payment of ₹ 344.49 crore through 'non-agremented bill module', excess expenditure of ₹ 1.29 crore over deposit received on deposit works were due to absence of control etc. were the result of ill planning and execution of e-Works.

Application Controls were not in place as the system generated incorrect work codes and had retained the heads of Public Works Department although

customisation for PHED was done more than four years ago. Absence of proper security policy and access control mechanisms like single user ID and absence of segregation of duties made the system vulnerable to manipulation.

The department is constrained to prepare the monthly accounts manually instead of generating it as final output of the application software due to deficiencies in the system. Thus, the objective of implementing the e-Works to improve the operational efficiency and to alienate manual intervention could not be achieved through the present system.

(Paragraph 2.4)

2. Compliance Audit Findings

(i) Audit on Medical Education in Chhattisgarh

The primary objective of the medical education is to ensure availability of highly skilled manpower such as doctors and nurses for effective and quality tertiary medical care to the people and also to promote medical research for enhancing the quality of human life. Audit of Medical Education in Chhattisgarh under Allopathy stream covering the period 2011-16 revealed the following:

Though the State Government fixed a target to bring down the adverse doctor-patient ratio from 1:17000 to 1:1000 and nurse-population ratio from 21:100000 to 75:100000, it did not prepare any comprehensive plan to realise this objective.

The State has only 1,642 doctors under Allopathy stream against the projected target of 25500 but it could not establish any medical college under Public Private Partnership mode to bridge the gap despite availability of funds due to poor planning. Further, only 46 (4.77 per cent) specialist doctors were posted in the Civil Hospitals and Community Health Centres against the sanctioned posts of 963 specialist doctors (Allopathy). The State Government failed to create required infrastructure facilities and recruit faculty in line with MCI instructions to commence the required PG courses to create specialist doctors. Besides, the State Government also failed to establish super speciality courses in the State.

Despite shortages of doctors, nurses, civil infrastructure, speciality and super-speciality courses, funds worth ₹ 416.55 crore (35.9 per cent) against the allotment of ₹ 1,160.42 crore for Medical Education in the State could not be utilised due to planning and implementation failures. As a result, the existing medical colleges in the State are running with deficit staff (ranging from 17.52 to 68.54 per cent), lack of equipment (19.25 to 82.7 per cent) and less bed occupancy compromising the professional exposure of the medical students.

(Paragraph 3.1)

(ii) Audit on Construction of bridges in Chhattisgarh

Public Works Department (PWD) is the principal agency of the Government of Chhattisgarh for survey, design, improvement and maintenance of bridges of the State. Audit of construction of bridges in Chhattisgarh was conducted covering the period 2011-16. Some of the major findings are:

PWD did not create a monitoring framework for bridge work. As a result, there were delays in completion of bridge works in 78 per cent cases during 2011-16. The prescribed milestones of progress could not be achieved in 66 to 93 per cent of bridge works. Further, the works though required to be awarded to the contractors based on detailed survey, were awarded on the basis of preliminary survey. Besides, there were delays in approval of drawing and design by the Chief Engineer and instances where the land acquisition was initiated by the Executive Engineers only after award of bridge works to the contractor. As a result, in 87 out of 126 test checked bridges, there was time overrun of one to 81 months, cost overrun of ₹ 9.53 crore and variation in nature and quantities of work worth ₹ 44.81 crore.

Six test checked bridges were damaged within three to 10 years of their completion or during construction against the design life of 100 years owing to substandard execution of works resulting in wasteful expenditure of ₹ 11.79 crore. Internal control mechanism in the department was absent as the department was not aware of extensions of time granted to the contractors.

There were cases of irregular payment of ₹ 8.51 crore, excess payment of ₹ 2.20 crore, wasteful expenditure of ₹ 11.79 crore, inadmissible payment of ₹ 1.05 crore and works valued ₹ 60.77 crore executed violating specifications due to negligence of the departmental officers. At the instance of Audit, the department in 20 sampled bridge works have recovered ₹ 6.62 crore on account of rebate, penalty for delayed execution of works, wrong calculation of price adjustment etc. Besides this, remedial actions were also initiated in three other cases.

(Paragraph 3.2)

(iii) Audit on Distribution of livestock by Livestock Development Department

Livestock Development Department, Government of Chhattisgarh implemented seven schemes during 2011-16 for preservation, conservation and increase of livestock, breed improvement of cattle and generating supplementary family income for financially weaker section through sale of livestock products such as milk, meat and eggs. Of this, five schemes have been reviewed in audit covering the period 2011-16. The major audit findings are:

The department set the targeted production of milk, eggs and meat below the National average during 2011-16. As a result, the availability of milk (per day) and meat (annually) per person in the State in comparison to National level was less by 165 gram milk (per day) and 3.86 kg meat (annually). However, the department did not develop a suitable framework to increase the productivity to reach to the National level.

Under State/NABARD sponsored Dairy Entrepreneurship Development Schemes, subsidy of ₹ 8.30 crore was released to 15 banks without verifying documents of purchases of livestock by the beneficiaries which included excess subsidy of ₹ 27.83 lakh released to the banks on the basis of loans sanctioned by them instead of actual loans disbursed by the banks.

Under the schemes distribution of pig trios, male pig and bulls, 1,436 out of 4,533 beneficiaries in seven test checked districts were not provided livestock despite availability of funds. Consequently the beneficiaries of these schemes were deprived of the scheme benefits. However, for those beneficiaries who got the livestock under these schemes, the department did not assess the improvement in their economic conditions for evaluating the scheme benefits.

(Paragraph 3.3)

(iv) Follow-up Audit of the Performance Audit of Agriculture wing of Agriculture Department

The Performance Audit of Agriculture wing of Agriculture Department was included in the CAG's Audit Report (Civil and Commercial) for the year ended 31 March 2011, Government of Chhattisgarh, in which audit made 10 recommendations which the department agreed to implement as far as possible.

Follow-up Audit revealed that out of 10 recommendations, State government implemented four recommendations pertaining to functioning of Farmer Training Centre and Soil Testing Laboratory, preparation of scheme guidelines and their dissemination, handing over of completed Minor Irrigation Tanks to the user groups/*gram panchayat* and reducing the shortage of field staff.

Five recommendations viz. allocation and utilization of scheme funds, functioning of government agricultural farms, distribution of latest variety of seeds, promotion of crop rotation system and early variety of paddy seeds and testing and distribution of fertilizers and pesticides were only partially implemented. However, the recommendation for fixation of scheme wise targets was not at all implemented.

(Paragraph 3.4)

(v) Compliance Audit Paragraphs

Audit observed significant deficiencies in critical areas, which impact the effectiveness of the State Government. Some important findings arising out of compliance audit (seven paragraphs) are featured in the Report. The major observations relate to absence of compliance with rules and regulations, audit against propriety, cases of expenditure without adequate justification and failure of oversight/administrative control. Some of these are mentioned below:

- A building executed at a cost of ₹ 18.90 crore remained incomplete for more than eight years and there was also recoverable payment of escalation of ₹ 61.97 lakh and unproductive expenditure of ₹ 3.72 crore on idle staff under Tourism Department.

(Paragraph 3.5.1)

- Delay in finalisation of modalities to make the Police Public School operational resulted in idle investment of ₹ 6.24 crore besides not fulfilling the intended objective of imparting education to the children of the police fraternity under Home (Police) Department.

(Paragraph 3.5.2)

- Failure to adhere to contract norms resulted in ₹ 5.62 crore remaining unrecovered from the defaulting contractors under Panchayat and Rural Development Department.

(Paragraph 3.5.3)

- Inflated recording of work done in the measurement book over actual execution of work at site in violation of the codal provisions resulted in excess payment of ₹ 1.67 crore over work done while an amount of ₹ 2.57 crore for excess payment/penalty was due for recovery from the defaulting contractor under Public Works Department.

(Paragraph 3.5.4)

- Failure to identify overlapping command area with existing Ghongha Project while sanctioning the *Kathmunda* diversion scheme resulted in unfruitful expenditure of ₹ 1.71 crore on idle weir under Water Resources Department.

(Paragraph 3.5.5)

- Failure to recover subsidy on interest from five industries after they became defunct resulted in loss of ₹ 1.14 crore to the State Government under Commerce and Industries Department.

(Paragraph 3.5.6)

- Failure to adhere to the operational guidelines of Mission for Integrated Development of Horticulture resulted in excess reimbursement of assistance worth ₹ 1.46 crore to 5,646 scheme beneficiaries for purchase of power sprayers under Horticulture Department.

(Paragraph 3.5.7)

CHAPTER-I INTRODUCTION

1.1 Budget profile

There are 39 departments and 49 autonomous bodies/authorities in the State. The position of actual expenditure by the State Government during 2011-16 is given in **Table 1.1**.

Table 1.1: Budget and expenditure of the State Government during 2011-16

(₹ in crore)

Particulars	2011-12		2012-13		2013-14		2014-15		2015-16	
	BE	A	BE	A	BE	A	BE	A	BE	A
Revenue expenditure										
General Services	6146	5904	7240	6649	7618	7851	8539.66	9041.58	10620.69	10408.76
Social services	11860	10477	13360	11456	15806	14282	18751.57	15388.85	21285.62	16339.35
Economic services	5844	5560	7072	8012	10736	9756	17918.85	14152.22	20755.71	16052.54
Grant-in-aid and contributions	619	687	748	854	856	970	980.70	978.64	1067.78	900.41
Total (1)	24469	22628	28420	26971	35016	32859	46190.78	39561.29	53729.80	43701.06
Capital expenditure										
Capital outlay	5077	4056	7190	4919	7230	4574	8347.47	6544.25	11000.25	7945.01
Loans and Advances disbursed	1187	1269	1964	1889	1924	1319	171.85	88.32	282.87	164.73
Inter State Settlement	00	04	00	-1	00	05	0.10	1.22	0.00	0.49
Repayment of Public Debt	1043	853	1247	1039	933	690	1229.53	1336.73	1082.87	1250.18
Contingency Fund	40	00	40	00	40	00	00	0.00	0.00	0.00
Public Accounts disbursements	63386	32940	85875	38527	95330	43434	91976.59	49933.47	92244.88	54000.89
Closing Cash balance	00	2701	00	2117	00	2735	-1964.87	1218.38	-181.23	2833.72
Total (2)	70733	41823	96316	48490	105457	52757	99760.67	59122.37	104429.64	66195.02
Grand Total (1+2)	95202	64451	124736	75461	140473	85616	145951.50	98683.66	158159.44	109896.08

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

(BE = Budget Estimates, A = Actuals)

1.2 Application of resources of the State Government

As against the total outlay¹ of the budget of ₹74,340 crore, total expenditure² was ₹51,811 crore in 2015-16 in the consolidated fund of the State. The total expenditure of the State increased by 85 per cent from ₹27,957 crore to ₹51,811 crore during 2011-16, the revenue expenditure of the State Government increased by 93 per cent from ₹22,628 crore to ₹43,701 crore in 2011-16. Non-Plan revenue expenditure increased by 84 per cent from ₹12,624 crore to ₹23,172 crore and capital expenditure increased by 96 per cent from ₹4,056 crore to ₹7,945 crore during the period 2011-16.

¹ Includes original grants of ₹67,546 crore and supplementary grants of ₹6,794 crore

² Total expenditure includes revenue expenditure, capital expenditure, loans and advances and Inter-State settlement

The revenue expenditure constituted 80 to 85 per cent of the total expenditure during the years 2011-16 while capital expenditure constituted 12 to 15 per cent. During this period, the increase in total expenditure ranged between 12.16 per cent and 22.21 per cent whereas growth of revenue receipts ranged between 8.36 per cent and 16 per cent.

1.3 Persistent savings

In 11 cases (10 grants), there were persistent savings of more than ₹10 crore in each year during the last five years as per the details given in **Table-1.2**.

Table-1.2 List of grants having persistent savings during 2011-16

(₹in crore)

Sl. No.	Number and name of the Grant/Appropriation		Amount of Savings (per cent to total Grant in brackets)				
			2011-12	2012-13	2013-14	2014-15	2015-16
Revenue Voted							
1	10	Forest	39.06 (6.19)	73.40 (10.93)	73.09 (9.98)	57.65 (7.34)	105.70 (11.62)
2	20	Public Health Engineering	13.16 (4.19)	30.78 (10.26)	54.68 (16.89)	90.03 (19.21)	50.24 (12.80)
3	41	Tribal Area Sub-Plan	641.76 (20.31)	629.07 (17.03)	1,072.97 (22.82)	2,393.70 (28.82)	3,146.19 (32.93)
4	44	Higher Education	139.25 (35.12)	146.54 (33.72)	140.49 (26.47)	186.97 (32.90)	132.05 (22.20)
5	55	Expenditure pertaining to Women and Child Welfare	141.60 (20.79)	156.44 (21.16)	115.87 (17.78)	229.20 (28.01)	286.11 (31.51)
6	64	Special Component Plan for Scheduled Castes	397.67 (34.22)	284.43 (23.49)	398.96 (26.98)	932.09 (30.94)	1,148.10 (34.79)
7	79	Expenditure pertaining to Medical Education Department	60.89 (24.77)	56.11 (21.69)	84.63 (25.94)	68.11 (18.85)	66.00 (16.96)
Capital Voted							
8	41	Tribal Area Sub-Plan	592.70 (40.33)	734.34 (37.91)	626.73 (31.00)	808.73 (41.50)	686.97 (29.19)
9	42	Public works relating to Tribal Area Sub-Plan-Roads and Bridges	232.71 (58.54)	234.80 (51.05)	185.03 (40.78)	81.59 (19.48)	372.00 (47.59)
10	67	Public Works-Buildings	263.74 (72.35)	149.14 (42.88)	124.31 (31.30)	56.81 (15.21)	125.66 (20.55)
11	68	Public works relating to Tribal Area Sub-Plan-Buildings	57.10 (45.14)	74.24 (40.71)	67.02 (36.29)	46.83 (20.21)	20.87 (10.15)

(Source: Appropriation Account of respective years)

Persistent savings in a substantial number of grants over the years was indicative of over assessment of requirement of fund by the Government in Appropriation Act repeatedly without taking into account the previous years' trends and adequately scrutinising the need and examining the flow of expenditure.

1.4 Grants-in-Aid from Government of India

The Grants-in-aid received from the GoI during the years 2011-12 to 2015-16 have been given in **Table-1.3**.

Table-1.3: Grants-in-aid from GoI

	(₹ in crore)				
Particulars	2011-12	2012-13	2013-14	2014-15	2015-16
Non-Plan Grants	1545.07	1227.29	1415.78	1568.28	2328.79
Grants for State Plan Schemes	1930.51	2112.69	2121.47	6435.44	4775.83
Grants for Central Plan Schemes	61.75	107.28	43.34	131.73	91.37
Grants for Centrally Sponsored Schemes	1238.88	1263.07	1145.57	852.35	865.60
Total	4776.21	4710.33	4726.16	8987.80	8061.59
Percentage of increase/decrease over previous year	7.24	(-) 1.38	0.34	90.17	(-)10.31
Total grants as a percentage of Revenue Receipts	18.46	15.93	14.75	23.66	17.50
Revenue Receipts	25867	29578	32050	37988	46068

(Source: Finance Accounts of the respective years)

During 2015-16, Grants-in-Aid from GoI was ₹ 8,061.59 crore, a decrease by 10.31 *per cent* over ₹ 8,987.80 crore in 2014-15. This was due to decrease in the Grants for State and Central Plan schemes over the previous year.

1.5 Planning and conduct of audit

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

Audit conducts a periodical inspection of Government departments by test-check of transactions and verifies the maintenance of important accounting and other records as per the prescribed rules and procedures. After completion of audit, Inspection Report (IR) containing audit findings is issued to the head of the office inspected, with a copy to the next higher authority, with a request to furnish replies within four weeks. Whenever replies are received, audit findings are either settled or further action for compliance is advised. The important audit observations pointed out in these Inspection Reports are processed for inclusion in the Audit Reports of the Comptroller and Auditor General of India, which are submitted to the Governor of Chhattisgarh to be laid in the Legislative Assembly under Article 151 of the Constitution of India.

During 2015-16, compliance audit of 221 drawing and disbursing officers of the State and two autonomous bodies was conducted by the office of the Accountant General (Audit), Chhattisgarh. Besides, eight Performance/Compliance Audits were also conducted.

1.6 Lack of responsiveness of Government to Inspection Reports

The Accountant General (Audit), Chhattisgarh conducts periodical inspection of Government Departments by test-check of transactions and verifies the maintenance of important accounting and other records as per the prescribed rules and procedures. These inspections are followed by issue of Inspection Reports (IRs). When important irregularities etc. detected during audit inspection are not settled on the spot, IRs are issued to the heads of offices inspected, with a copy to the next higher authorities.

The heads of offices and next higher authorities are required to report their compliance to the Accountant General (Audit) within four weeks of receipt of IRs. Additionally, four meetings of the Audit Committee were held in which 150 IRs and 540 paragraphs were discussed out of which 58 IRs and 301 paragraphs were settled during 2015-16.

Despite the above procedure, 14,310 paragraphs having financial implication of about ₹23,170.56 crore relating to 3,521 IRs were outstanding for want of reply as on 30 September 2016 as detailed in **Table 1.4**.

Table-1.4: Outstanding Inspection Reports/Paragraphs

Sl. No.	Name of Sector	Inspection Reports	Paragraphs	Amount involved (₹ in crore)
1	General	437	1444	2503.31
2	Social	1815	7209	12044.46
3	Economic	1269	5657	8622.79
Total		3521	14310	23170.56

(Source: Information compiled by Audit)

The year wise position of these outstanding 3,521 IRs and 14,310 paragraphs is detailed in **Appendix-1.1** and types of irregularities in **Appendix-1.2**.

The departmental officers submitted initial replies in respect of only 3,387 IRs consisting of 13,294 paragraphs against 3,521 IRs consisting of 14,310 paragraphs outstanding. They failed to take action on observations contained in IRs within the prescribed time frame resulting in erosion of accountability.

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

1.7 Follow-up on Audit Reports

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

The position regarding receipt of Action Taken Notes (ATNs) on the paragraphs included in the ARs up to the period ended 31 March 2016 as on 30 December 2016 is given in **Table 1.5**:

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

Audit Reports	Year	Departments	ATNs pending as of 31 August 2016	Date of presentation in the State Legislature	Due date by which the ATNs were to be received
Social, General and Economic Sectors	2011-12	14	00	17 July 2013	16 November 2013
	2012-13	14	00	25 July 2014	24 November 2014
	2013-14	14	00	25 July 2015	24 November 2015
	2014-15	10	09	31 March 2016	30 July 2016
State Finances	2011-12	39	00	22 March 2013	21 July 2013
	2012-13	39	00	25 February 2014	24 June 2014
	2013-14	39	35	26 March 2015	25 July 2015
	2014-15	39	62	31 March 2016	30 July 2016

(Source: Information compiled by Audit)

1.8 Government response to significant audit observations (Draft paragraphs/Reviews)

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

As per the provision of Comptroller and Auditor General of India's Regulations on Audit and Accounts, 2007, the departments are required to send their responses to draft Performance Audit reports/draft paragraphs proposed for inclusion in the Comptroller and Auditor General of India's Audit Reports within six weeks. It is brought to their personal attention that in view of likely inclusion of such paragraphs in the Reports of the Comptroller and Auditor General of India, to be placed before the State Legislature, it would be desirable to include their comments in the matter. They are also advised to have meeting with the Accountant General to discuss the draft reports of Performance Audits and draft audit paragraphs. These draft reports and paragraphs proposed for inclusion in the Report are also forwarded to the Additional Chief Secretaries/Principal Secretaries/ Secretaries concerned for seeking their replies. For the present Audit Report, draft reports on eight Performance Audit/ Compliance Audit and seven Audit Paragraphs were forwarded to the concerned Administrative Secretaries. Against these, Government replies have been received in eight Performance Audits/ Compliance Audits and five Audit Paragraphs.

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

There are 24 Autonomous Bodies³ in the State of which audit of accounts of two Autonomous Bodies have been entrusted to the Comptroller & Auditor General of India. The status of entrustment of audit and rendering of accounts by the Autonomous Bodies are given in **Table 1.6**.

³ General sector – 1; Social sector – 13 and Economic sector - 10

Table-1.6: Position of submission of accounts

Sl. No.	Name of the Body	Period of entrustment by the entity	Period for which accounts rendered	Period upto which separate audit report (SAR) is issued	Placement of SAR in the Legislature
1	Chhattisgarh State Legal Services Authority, Bilaspur	2007-08 to 2011-12	2011-12	2011-12	Not placed yet
2	Chhattisgarh State Housing Board, Raipur	2007-08 to 2011-12	2009-10	2009-10	Not placed yet

(Source: Information compiled by Audit)

There were inordinate delays in submission of accounts and presentation of Separate Audit Report (SAR) to the State Legislature. This resulted in delays in scrutiny of the functioning of these autonomous bodies, where Government investments are made. Besides, this also delayed in initiating necessary remedial action on financial irregularities.

1.10 Recoveries at the instance of Audit

The audit findings involving recoveries that came to notice in the course of test audit of accounts of departments of the State Government are referred to various departmental Drawing and Disbursing Officers (DDOs) for confirmation and further necessary action under intimation to audit.

Against recovery of ₹ 16.86 crore pointed out in 29 cases during the year 2015-16, total recovery of ₹ 5.87 crore was made in 19 cases, as detailed in **Table 1.7:**

Table-1.7: Recoveries pointed out by audit and accepted/recovered by the departments

(₹ in crore)

Name of Sector	Recoveries pointed out in Audit and accepted by the departments during 2015-16		Recoveries effected during 2015-16 (includes recoveries pertaining to previous years)		Name of the department	Particulars of recoveries noticed
	Number of cases	Amount involved	Number of cases	Amount involved		
General Sector	04	0.05	02	0.001	Public Relation and Home (Police) Department	Irregular payment of house rent, Outstanding advance salary
Social Sector	09	5.34	06	4.35	Panchayat & Rural Development, Medical Education and SC&ST welfare Department	Irregular payment of HRA & other allowances, Tuition fee not deposited, Penalty forfeited from contractor not deposited, Excess payment to NGOs, Excess payment of escalation to contractors
Economic Sector	16	11.47	11	1.52	Fisheries, Co-operative, Aviation, Public works Department	Excess payment for purchase of fish seeds, Delayed recovery of audit fee and temporary advance, Irregular payment, penalty for delay, execution of below specification work, lack of quality control of materials in road work, royalty, cost of bitumen
Total	29	16.86	19	5.87		

(Source: Information compiled by Audit)

WATER RESOURCES DEPARTMENT

2.1 Performance Audit on Requirement, Construction and Utilisation of Anicuts in Chhattisgarh

Executive Summary

The State Government prepared (June 2005) a work plan for construction of Anicuts in the State by prioritising areas which have less rain fall or rain shadow, depleting ground water level, drought prone areas, dearth of drinking water etc. Anicut is a dam constructed over a river or a stream for regulating and supply of water for drinking, agriculture, industrial use and *nistari*¹ etc. The State Government constructed 769 Anicuts spending ₹ 2,679.92 crore from 2005 to 2016. A Performance Audit on the Requirement, Construction and Utilisation of these Anicuts constructed during 2011-16 was undertaken between June and August 2016. During audit, records relating to 89 Anicuts (72 Anicuts completed and 17 incomplete Anicuts) were test checked. The major audit findings are:

The State Government was ill prepared to execute a comprehensive, planned and effective Anicut system. While the Master Plan for assessment of surface water and ground water in the State is pending at Government level for the past 15 years, the department planned construction of 595 Anicuts in 2005 based on the toposheet only without factoring in the parameters of selection enumerated in the plan itself. Resultantly, the department failed to stick to the plan and took up only 231 of the 595 planned Anicuts for construction while the balance 364 Anicuts was dropped. Subsequently, the department sanctioned 538 additional Anicuts at different locations but again without adhering to the conditions of selection. Thus, 769 Anicuts in total were sanctioned without adopting the selection criteria. Further, at ground level also, due care was not taken for selecting the sites for the Anicuts as the essential data such as rainfall, crop failure, ground water level during summer and other seasons etc. required for evaluating the feasibility were neither collected nor incorporated in the Detailed Project Reports of Anicuts. As a result, in our sample selection and site visit of the 72 Anicuts, it was noticed that 35 Anicuts were sanctioned over *nallas* and rivers which were not perennial sources in violation of the conditions of selections and of these 22 Anicuts have water only for six to eight months against the objective of round the year availability. Overall, only 10 out of 72 sampled Anicuts could meet all the objectives as envisaged in the plan.

(Paragraphs 2.1.6.1, 2.1.6.2, 2.1.6.3, 2.1.9.1 and 2.1.9.1(a))

Of the 769 sanctioned Anicuts, the department incurred an expenditure of ₹ 1095.74 crore up to March 2016 on the construction of 280 Anicuts during 2005-16. These Anicuts could not be completed in more than one to 10 years of their commencement on account of land disputes, land compensation issues, slow progress of works by the contractors etc. However, the department neither resolved these bottlenecks to ensure completion of these Anicuts nor assessed the damages to the old foundations and structures of the Anicuts, particularly 119 Anicuts which were not completed in more than

¹ Utilisation of water for domestic purposes i.e. bathing, washing, cattle drinking etc.

three to 10 years involving expenditure of ₹ 611.85 crore. Thus, completion of the Anicuts in all respects to realise benefits from these seems a remote possibility. In the sampled Anicuts, completion of 65 Anicuts were delayed between two and 36 months on account of labour problems, *naxalite* problems or presence of water in river or *nalla* preventing construction works.

(Paragraphs 2.1.8.1 and 2.1.8.2)

The intended purposes of the Anicuts such as ground water recharge and irrigation during *Rabi* season were not served as out of 72 sampled Anicuts, 47 did not increase ground water recharge as confirmed by Central Ground Water Board and 79 per cent of cultivable land was not irrigated due to lack of electric connection, long distance of agricultural land from Anicuts, excessive height of banks in nearby areas of Anicuts etc. However, Government did not intervene to arrange electric connections, canal network to take the water to the fields etc. to extend the benefit of the Anicuts to the end users. Further, the department did not prepare any plan for management of water supply from the Anicuts.

(Paragraphs 2.1.9.1 (b), (c) and 2.1.9.2)

Kabonga Anicut was damaged only in 19 months of its completion as quality test of materials and workmanship was not carried. Mainpur Anicut was also damaged as bank protection and foundation works were not executed. In Sirpur and Badgaon stopdams, there were cracks in the main structure, installation of gates were not proper and protection wall was damaged. As a result, Government had to bear a loss of ₹ 3.22 crore on the damages while the very purpose of construction of these Anicuts to store water for *nistari* and agricultural use as well as increase in ground water level was totally defeated.

(Paragraphs 2.1.8.6)

2.1.1 Introduction

Management of water resources is a part of Chhattisgarh State Water Resource Development Policy 2001. The State Government prepared a work plan (June 2005) and proposed to construct a series of Anicuts/stopdams which is a dam constructed over a river or a stream for regulating and supply of water for *nistari*, agriculture, industrial use etc. The purpose of construction of Anicuts is to increase the ground water level, agricultural production and to make available water for drinking, industrial and *nistari* purpose.

As per the work plan, construction of Anicuts were to be prioritised in the areas falling under rain shadow areas, areas of declining ground water level, drought prone areas, dearth of drinking water etc. Further, priority was also to be given to sites of perennial rivers and also rivers which flow till the month of February. The State has 489 completed Anicuts and 280 ongoing Anicuts as of March 2016.

2.1.2 Organisational Setup

The Water Resources Department (department) is headed by Secretary at Government level. Engineer-in-Chief (E-in-C) is the professional advisor to

the Government and is responsible for the overall working of the department. The E-in-C is assisted by five Chief Engineers (CEs) at zone level, 11 Superintending Engineers (SE) at circle level and 61 Executive Engineers (EE) at divisional level. In addition, CE (Monitoring) monitors the budget of the department and progress of schemes functioning in the department. Besides, there are eight quality control units who reports to the SEs.

2.1.3 Audit Objectives

The objectives of the Performance Audit (PA) were to evaluate whether:

- requirement of Anicuts was assessed and survey for suitable site was proper and adequate;
- fund management was efficient and adequate;
- construction of Anicuts were done in an economic, efficient and effective manner;
- Anicuts were being used for the purpose they were constructed for; and
- monitoring mechanism and evaluation of the projects was adequate and effective.

2.1.4 Audit Scope and Methodology

The Performance Audit was conducted for the period 2011-12 to 2015-16 during June to August 2016 covering the Anicuts sanctioned between 2008 and 2013 by scrutiny of records of Water Resources Department, E-in-C, five CE, three out of 11 SEs and 12 out of 61 EEs.

To determine the sample, the geographical spread of Chhattisgarh which spans into three regions viz. Northern hills (five districts), Chhattisgarh plains (15 districts) and Bastar plateau (seven districts) have been considered. Twenty five *per cent* districts from each of the geographical regions i.e. seven² out of total 27 districts were selected using Population Proportional to Size without Replacement (PPSWOR) sampling method with number of Anicuts in the district as the size measure.

In the selected districts, the State Government undertook construction of 162 Anicuts during the period 2008-2013, of which 120 were completed till March 2013 and remaining 42 were under construction as of March 2016. Of these, 72 completed Anicuts and 17 under construction Anicuts were selected using Simple Random Sampling without Replacement (SRSWOR) method. Audit also conducted joint physical verification of the 72 completed Anicuts and undertook survey with 720 beneficiaries of these selected Anicuts for ascertaining their utilisation. The findings of joint physical verification and beneficiary survey are commented in relevant paragraphs.

An entry conference was held (May 2016) with the Secretary, WRD to discuss the objectives, scope and methodology of Audit. An exit conference was also held (December 2016) with the Secretary, WRD to discuss the audit findings and the views/replies of the State Government have been suitably incorporated in the report.

² Bemetara, Bilaspur, Dantewada, Dhamtari, Janjgir-Champa, Kondagaon and Sarguja

2.1.5 Audit criteria

The audit criteria were derived from the following sources:

- Work Plan for construction of Anicuts (2005)
- Detailed Project Report (DPR) of individual Anicuts
- Chhattisgarh Finance code and Treasury code
- Works Department (WD) Manual
- Unified Schedule of Rates (USOR) issued by WRD in 2003, 2008, 2010 and 2013
- Circulars/instructions issued by the department.

Audit Findings

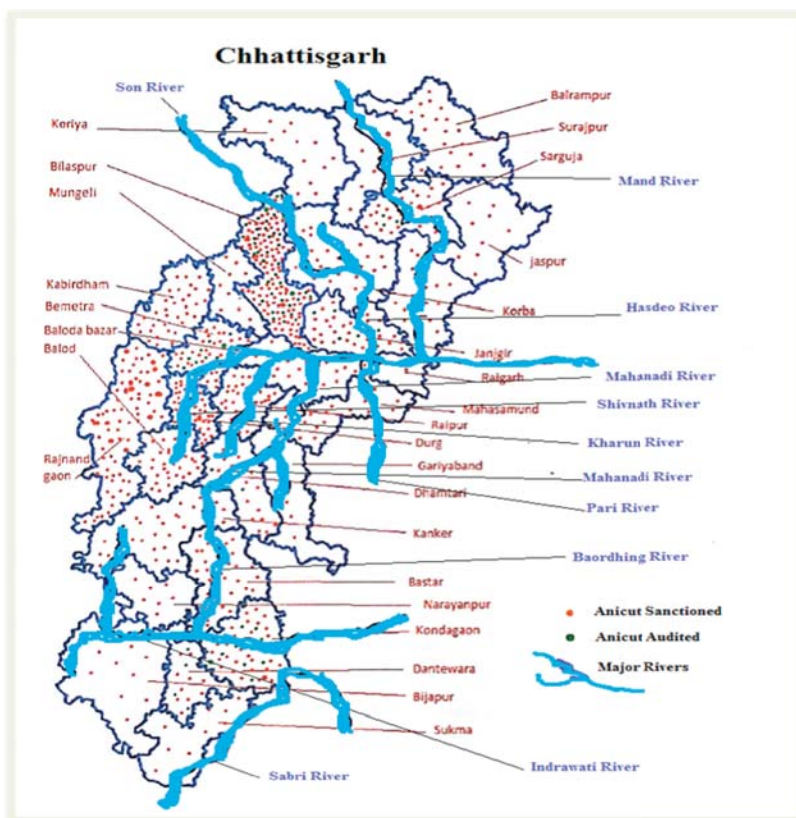
2.1.6 Planning

2.1.6.1 Inordinate delay in finalisation of Water Resources Development Master Plan

As per paragraph 4.1 of Water Resources Development Policy (WRDP) 2001, assessment of surface water and ground water in the State was to be done and based on the assessment, an integrated “Water Resources Development Master Plan (WRDMP)” was to be prepared by WRD. Further, it was also planned to give priority for balanced use of surface and ground water and preparing the estimates for availability of ground water in scientific method with necessary judicial provisions.

However, it was observed in audit that the said WRDMP was not prepared even after 15 years from approval of WRDP. Although the same Master Plan was again reiterated in the draft of new Chhattisgarh State WRDP 2012, it had not been approved as of December 2016 and stated to be under review by the Government.

Water Resources Development Master Plan was not prepared even after 15 years from approval of Water Resources Development Policy



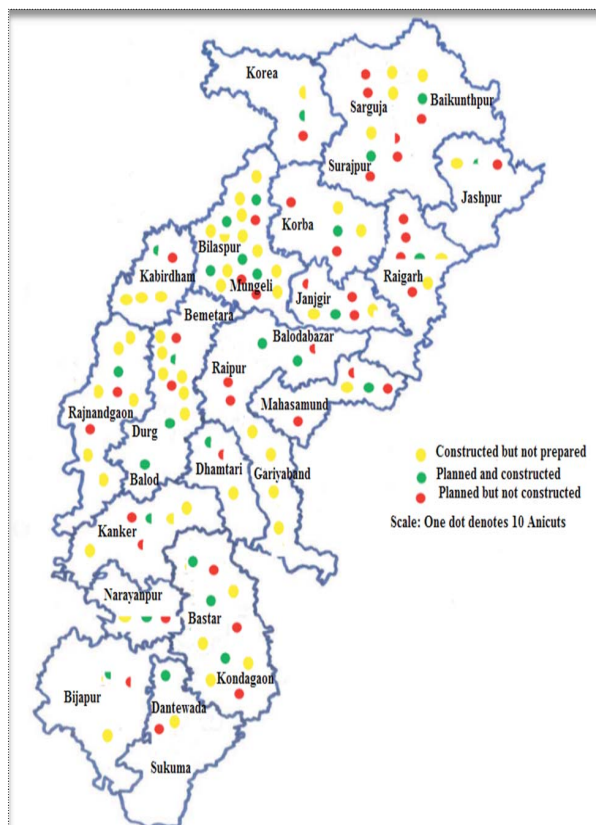
Meanwhile, in the absence of WRDMP, the department went ahead with construction of Anicuts in the State and incurred expenditure of ₹ 2,679.92 crore on construction of 769 Anicuts between 2005-06 to 2015-16 without assessing availability of surface water and ground water in the State. Thus, neither the WRDMP could be prepared nor scientific assessment of ground/surface water was undertaken.

During exit conference the Secretary stated (December 2016) that the draft of Chhattisgarh State WRDMP upto 2040 was under scrutiny by the CEs. The fact remains that WRDMP was not prepared even after lapse of 15 years from the approval of WRDP preventing scientific assessment of ground/surface water.

2.1.6.2 Unscientific preparation of work plan

The State Government prepared (June 2005) a work plan for construction of 595 Anicuts on different rivers and *nallas* in all districts. As per the plan, priority was to be given for construction of Anicuts in those areas which have less rain fall or rain shadow, depleting ground water level, drought prone areas, dearth of drinking water etc. Further, priority was also to be given to sites of perennial rivers and rivers which flow till the month of February (for eight months).

Scrutiny of records in E-in-C office revealed that detailed survey to factor in the above conditions while preparing (June 2005) the work plan was not ensured by the department. As a result of this failure, against the work plan for construction of 595 Anicuts, only 231 Anicuts (39 per cent) were taken up for construction by the department during 2005-16 while the remaining 364 Anicuts were dropped (December 2016). Instead, 538 additional Anicuts were sanctioned during 2005-16 de-novo by the department at places different from the locations of the previously planned 364 Anicuts. As a result, the number of Anicuts in the Northern Hills decreased from 102 to 77 Anicuts while it increased from 119 to 136 in Bastar Plateau and from 374 to 556 Anicuts in Chhattisgarh Plain as detailed in **Appendix-2.1.1**. Thus, the work plan (June 2005) was ill conceived.



Note:- The geographical distribution of Anicuts planned, constructed and not constructed in the various districts (Appendix-2.1.1) are shown by dots, with each dot representing 10 units. The geographical distribution is not to scale.

Audit further noticed that the 538 additional Anicuts were again sanctioned in ad-hoc manner without adhering to the stipulated conditions for selection by the department as and when proposals were received from the WRD divisions. This indicates failure of the department to again draw up a scientifically driven work plan supporting the need of the State for Anicuts.

During exit conference the Secretary agreed (December 2016) that the work plan for construction of 595 Anicuts was prepared on the basis of toposheet which was not based on detailed survey. However, survey was done at the time of preparation of DPR of each Anicut. The reply is not acceptable as DPRs are prepared only after selection of sites and not that sites are selected based on DPRs. Further, fact remains that 364 out of the 595 Anicuts proposed in the work plan had to be dropped for failure of the department to factor in the essential conditions for selection of the Anicuts.

2.1.6.3 Need assessment of Anicuts

According to the work plan for construction of Anicuts, data of rainfall, crop failure, ground water level during summer and other seasons should be taken into consideration for selection of site for construction of Anicuts.

**Need assessment
of Anicuts not
done**

Scrutiny of records in 12 WRD divisions in sampled districts in respect of 89 selected Anicuts revealed that DPRs were prepared by the concerned EEs of WRD divisions. In the DPR of Anicuts, information such as participatory process of stakeholders i.e. recommendation of local public representatives and residents of nearby village, name of the district/block/village, design features of Anicut such as height, length, discharge capacity, soil survey and foundation investigation etc. were mentioned. However, the criteria laid down in the work plan as discussed in paragraph 2.1.6.2 were not taken into consideration as these information were not available with the department.

Thus, Anicuts were constructed totally ignoring the factors of selection. In order to ascertain the efficacy of these Anicuts, Audit conducted beneficiary surveys in some selected Anicuts. Based on the reports of beneficiary survey and information collected from Central Ground Water Board, Audit observed cases of unfruitful expenditure, cases where ground water level did not increase, marginal increase in irrigation potential and stagnant area under *Rabi* crop as discussed in subsequent paragraphs. This could be a direct consequence of not selecting the projects in a scientific manner.

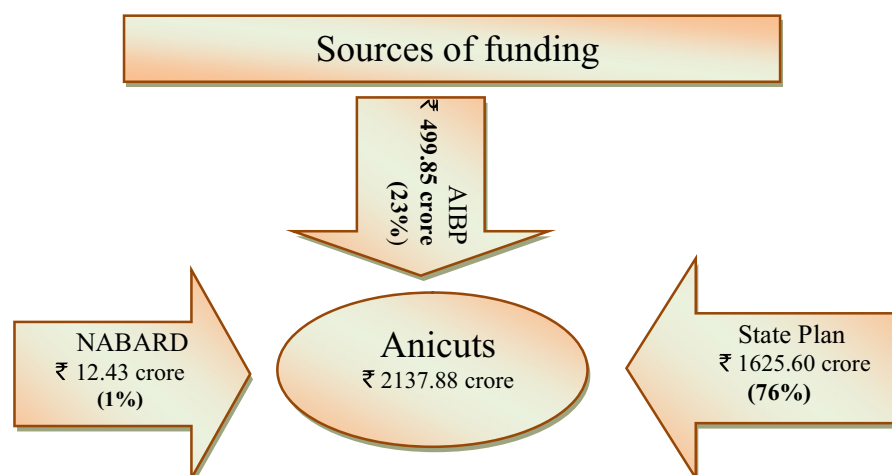
During exit conference the Secretary accepted the audit observation and instructed (December 2016) the concerned officials to ensure the criteria for assessment of requirement in future.

2.1.7 Financial Management

2.1.7.1 Funding pattern

The Anicuts in the State are constructed under State plan scheme, Accelerated Irrigation Benefits Programme (AIBP) scheme of GoI and National Bank for Agriculture and Rural Development (NABARD) assisted Rural Infrastructure Development Fund (RIDF) programme for which, budget is allocated under 4702 Major Head. As per funding pattern of AIBP, till 2012-13, 90 *per cent* of the total allocation was to be reimbursed by the GoI and 10 *per cent* was to be borne by the State Government. Thereafter from 2013-14, this pattern was

revised as 75:25 (GoI: State Government). NABARD releases the sanction amount on reimbursement basis which is given as loan to the State Government. The interest on loan is to be paid to NABARD by the State Government at the prevailing rate of interest of NABARD in equal annual installments within seven years from the date of drawal including a grace period of two years. Though allocation of funds is made separately for scheme under NABARD assisted RIDF programme, no separate allocation is made in the budget for the schemes sanctioned under AIBP. The expenditure against schemes under AIBP is made from the provisions of funds made in the State Plan schemes (4702-construction of Anicuts) and then claims of reimbursements are made to GoI. This is depicted in the flow diagram below:



The allotment of fund and expenditure thereon incurred during the year 2011-12 to 2015-16 for construction of Anicuts/stopdams by the department is as follows:

Table 2.1.1:- Allotment and expenditure incurred on Anicuts during 2011-16

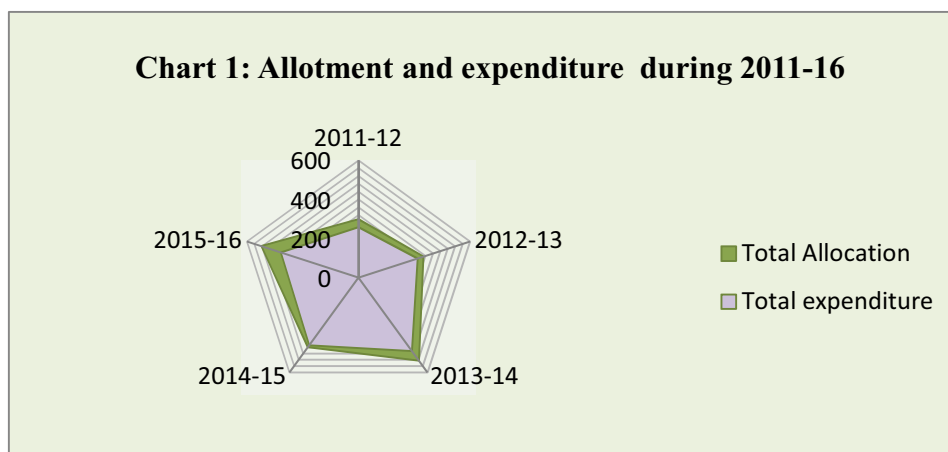
(₹ in crore)

Year	Allotment		Total Allocation	Expenditure		Total expenditure	Savings (per cent)
	State scheme ³	NABARD		State scheme	NABARD		
2011-12	295.00	3.78	298.78	255.97	2.64	258.61	40.17 (13)
2012-13	349.45	0.00	349.45	317.86	0.00	317.86	31.59 (09)
2013-14	517.00	8.65	525.65	456.29	8.09	464.38	61.27 (12)
2014-15	441.00	0.00	441.00	428.32	0.00	428.32	12.68 (03)
2015-16	523.00	0.00	523.00	417.63	0.00	417.63	105.37 (20)
Total	2125.45	12.43	2137.88	1876.07	10.73	1886.80	251.08

(Source: Information furnished by E-in-C and compiled by Audit)

³

The state scheme allotment and expenditure includes AIBP expenditure of ₹ 416.85 crore incurred during 2011-12 to 2013-14.



It may be seen from the above table that as against the total allocation of ₹ 2,137.88 crore, expenditure of ₹ 1,886.80 crore (88 per cent) was incurred by the department. The savings of 20 per cent noticed in the year 2015-16 was due to completion of less number of works (21 works were completed) as compared to the previous three years (80 in 2012-13, 67 in 2013-14 and 61 in 2014-15). Further, out of NABARD loan of ₹ 12.43 crore, the department could spend only ₹ 10.73 crore. Thus, ₹ 1.70 crore could not be spent on which interest worth ₹ 34.08 lakh⁴ was payable by the department.

This is indicative of the fact that the department failed to achieve the desired results even though enough money was available for expenses. Various management failures of the department are highlighted in the subsequent paragraphs.

2.1.7.2 Short receipt of grant under AIBP

Accelerated Irrigation Benefits Programme (AIBP) guideline provides for inclusion of new projects on completion of an ongoing project on one to one basis. As per funding pattern of AIBP, till 2012-13, 90 per cent of the total allocation was to be reimbursed by the GoI and 10 per cent was to be borne by the State Government. Thereafter from 2013-14, this pattern was revised to 75:25 (GoI:State Government).

The GoI accorded sanction for inclusion of 129 Anicuts/stopdams under AIBP during 2011-12 and 2013-14. The details of expenditure and receipt of grants from GoI is as below:

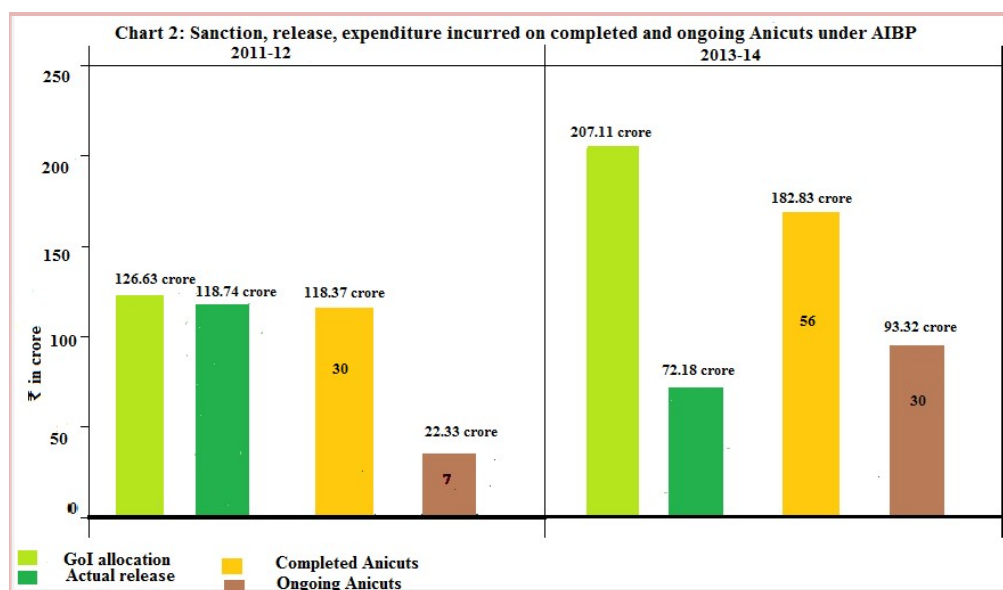
Table 2.1.2 : Details of sanction of Anicuts/stopdams and release of funds under AIBP

(₹ In crore)

Year of sanction	No. of Anicuts/stopdam	Provision made by the State Government	Total expenditure upto March 2016	Expenditure incurred on completed Anicuts	Expenditure incurred in ongoing Anicuts	Allocation due from GoI	Allotment received from GoI	Liability for the State Government
2011-12	43	166.45	140.7	118.37 (30)	22.33 (07)	126.63 (90%)	118.74	7.89
2013-14	86	333.4	276.15	182.83 (56)	93.32 (30)	207.11 (75%)	72.18	134.93
Total	129	499.85	416.85	301.20 (86)	115.65 (37)	337.74	190.92	142.82

(Source: Information furnished by E-in-C and compiled by Audit)

⁴ For the year 2011-12:- ₹ 1.14 crore*6%*4 years= ₹ 27.36 lakh and 2013-14:- ₹ 0.56 crore*6%*2 years= ₹ 6.72 lakh



Under AIBP ₹ 142.82 crore was less received by the State Government during 2011-14

It may be seen from the above that during the year 2011-12 and 2013-14, against 129 sanctioned Anicuts/stopdams, the department completed 92 Anicuts/stopdams at a cost of ₹ 301.20 crore while 37 Anicuts/stopdams could not be completed as of March 2016 despite incurring expenditure of ₹ 115.65 crore. Thus, expenditure of ₹ 416.85 crore was incurred by the department on these 129 works against which financial assistance of ₹ 337.74 crore was to be received from GoI as per the AIBP guidelines. However, GoI reimbursed only ₹ 190.92 crore resulting in short release of ₹ 142.82 crore to the State Government. The State Government claimed (between March 2015 and September 2015) reimbursement of the balance fund from GoI through Central Water Commission Bhopal, but was not provided (December 2016).

Audit further observed that the State Government entered (2013) into a Memorandum of Understanding (MoU) with Ministry of Water Resources, GoI for release of balance fund subject to completion of the incomplete works by March 2015. However, the State Government could not complete the 37 Anicuts/stopdams by March 2016 and resultantly the balance fund worth ₹ 44.11 crore was not released by GoI. In addition, the balance fund worth ₹ 98.71 crore against the completed 92 Anicuts/stopdams was also not released by GoI for which no reasons were on record.

During exit conference the Secretary stated (December 2016) that once the work is started, the contractors have to do the work and payment needs to be made to the contractors accordingly. The Secretary further stated that less grant have been received from GoI and efforts were being made for reimbursement of the remaining amount.

Fact remains that the State Government could not complete the construction works to get the reimbursement against 37 Anicuts/stopdams as per the MoU.

2.1.7.3 Irregular claim of NABARD expenses from AIBP

As per para 4.8 of AIBP guidelines, it is the responsibility of the State Government to ensure that there is no overlapping of the works undertaken in the Minor Irrigation Schemes and other Schemes of Central and State Government.

Scheme already completed with loan assistance from NABARD was again included in AIBP by suppression of facts

Construction of Dhourabhata Anicut in Dhamtari district was completed (June 2013) at a cost of ₹ 2.51 crore from the NABARD fund. However, the CE, Mahanadi Godawari Basin, Raipur based on a proposal from EE, WRD division, Dhamtari claimed (February 2014) reimbursement of the expenditure under AIBP from GoI on the ground that the work was completed under NABARD as a loan and therefore, this was again included under AIBP as a grant.

However, E-in-C requested (June 2016) the State Government to drop the work from the AIBP.

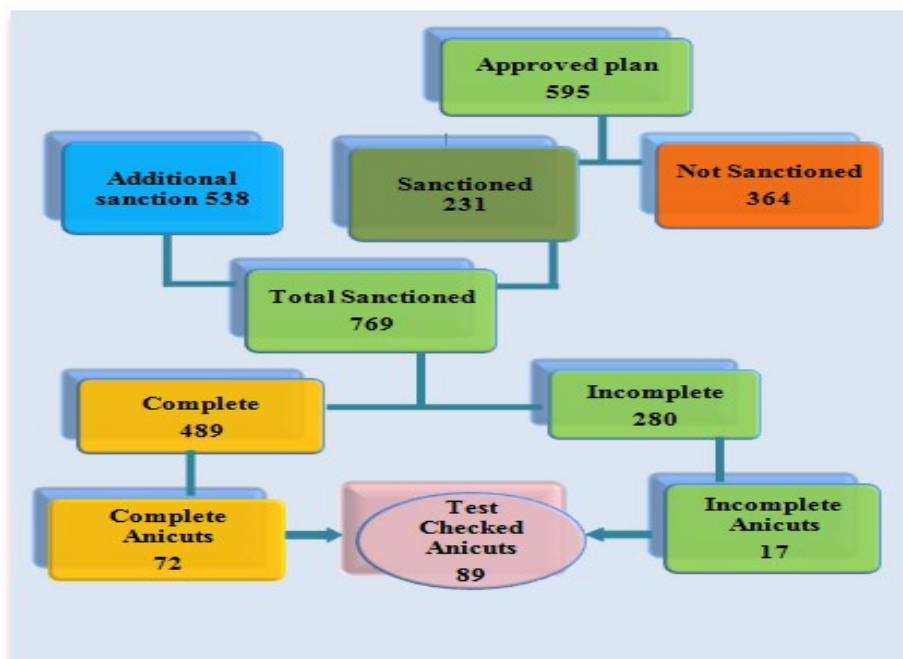
Thus, the scheme already completed from NABARD was again included in AIBP and reported to GoI in 2014 for getting reimbursement in violation of AIBP guidelines and suppression of facts.

During exit conference the Secretary accepted the audit observation and stated (December 2016) that work was completed under NABARD and no expenditure was incurred under AIBP.

2.1.8 Execution of work

As per the work plan, 595 Anicuts were planned for construction within seven years (i.e. up to 2012) of which only 231 Anicuts have been sanctioned for construction during 2005-16 while 364 Anicuts have not been taken up for construction. Further, 538 additional Anicuts were sanctioned de-novo by the department totaling 769 Anicuts. Of this, 489 Anicuts (64 per cent) were completed while remaining 280 Anicuts (36 per cent) could not be completed.

To verify the construction and utilisation of the Anicuts, audit selected 72 completed Anicuts and 17 incomplete but under-construction Anicuts located in seven districts spread over the three regions viz. Northern Hills, Bastar Plateau and Chhattisgarh Plain for review as shown through the flow diagram below.

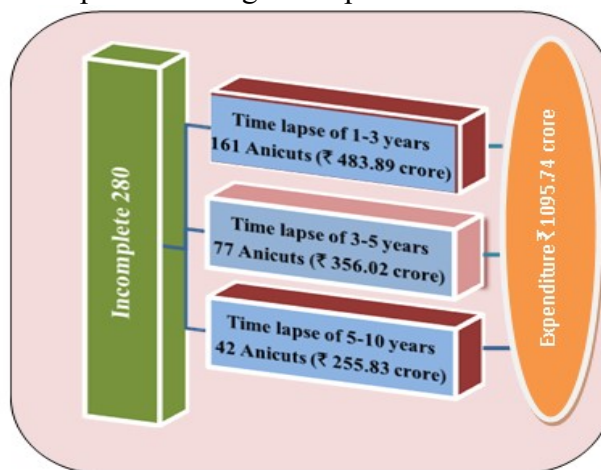


2.1.8.1 Unfruitful expenditure of ₹ 1095.74 crore on incomplete Anicuts

Expenditure of ₹ 1095.74 crore on 280 incomplete Anicuts was unfruitful

During 2005-06 to 2015-16, WRD sanctioned construction of 769 Anicuts. It was noticed that 489 Anicuts were completed while 280 Anicuts estimated at ₹ 1537.37 crore could not be completed even after lapse of more than one to 10 years as of January 2017 despite incurring an expenditure of ₹ 1095.74 crore up to March 2016.

This included 161 Anicuts (58 per cent) estimated at ₹ 773.98 crore not completed in one to three years despite spending ₹ 483.89 crore, 77 Anicuts (28 per cent) estimated at ₹ 461.20 crore not completed in three to five years after spending ₹ 356.02 crore



and 42 Anicuts (14 per cent) estimated at ₹ 302.19 crore not completed in five to 10 years even after incurring expenditure of ₹ 255.83 crore. The delays were mostly on reasons of land disputes, demand for compensation by land owners, *naxal* menace, labour problems, slow progress of works by contractors, incessant rains etc. as noticed from the records of 89 sampled Anicuts. On these 280 incomplete Anicuts, WRD could not get any benefit from the investment as these Anicuts could not fulfill the objectives of irrigation, *nistari*, drinking use or ground water recharge. Hence, the expenditure of ₹ 1095.74 crore on these Anicuts proved unfruitful. However, Government neither took effective steps to ensure completion of these Anicuts by addressing the bottlenecks to realise the benefits nor undertaken any assessment of the physical damages to the old foundations and structures of the Anicuts, particularly the 119 Anicuts which were incomplete for more than three to 10 years due to onslaught of weather, erosion with passage of time etc. involving an expenditure of ₹ 611.85 crore. Thus, completion of the Anicuts in all respects and realisation of benefits from these seems a remote possibility.

(a) Findings in 17 sampled Anicuts

Scrutiny of records of 17 out of 89 sampled Anicuts (as per information provided by the department) revealed that 10 Anicuts were completed during September 2013 to May 2016. Of these, two Anicuts (Dhourpur Garuadih and Samdil) were completed within stipulated periods while eight Anicuts⁵ were completed between May 2014 and July 2016 with delays ranging from 10 to 39 months on grounds of extra works, absence of approach roads, physical obstructions by local people, heavy water in the sources on which the constructions of Anicuts were to be done etc. as detailed in **Appendix-2.1.2**.

The remaining six Anicuts (out of 17 selected) could not be completed despite expenditure of ₹ 23.12 crore and lapse of 12 to 28 months beyond stipulated

⁵ Ameri, Amladih, Balood, Jaleshwar, Kaneri, Koni, Nandeli bhata and Ranijhap Anicuts

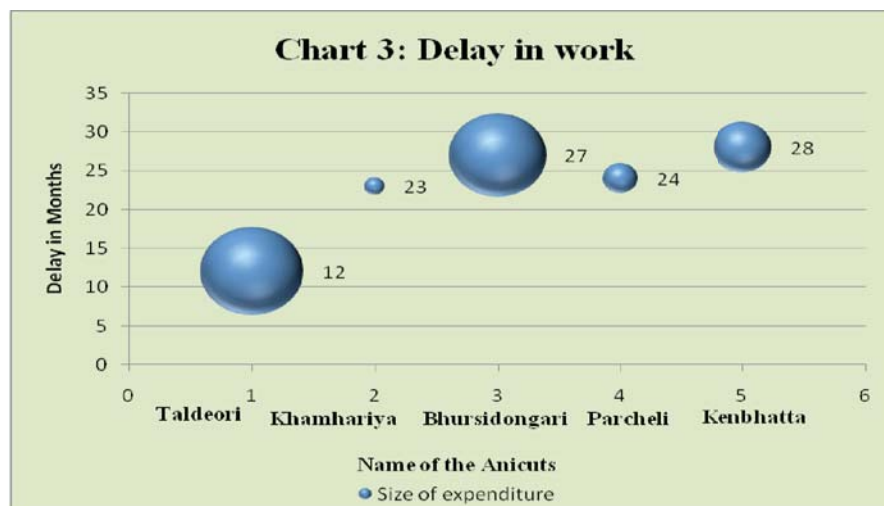
periods while in respect of one Anicut, though the civil work was completed, the gates were not installed to complete it in all respect which is discussed separately in paragraph 2.1.8.7. The reasons for the delays in completion are as shown below:

Table 2.1.3 : Details of selected works not completed

(Amount in crore ₹)

Name of the Anicut/date of Work order	Stipulated period of completion/ completed upto	Delay in work as of 07/2016	Reasons for delay	Contract amount	Upto date expenditure
Taldeori Anicut (WRD, Janjgir-Champa) No.-09/2013	21 months including rainy season upto-06/2015	12 months	Demand for payment of compensation by villagers for land acquisition not met	23.45	9.77
Khamhariya Anicut (WRD, Bemetara) No.-09/2013	10 months including rainy season upto-07/2014	23 months	Protest by villagers led to FIR but further action not on record	2.90	0.36
Bhursidongari Anicut (WM Dam-1, Rudri Dhamtari) No.-11/2012 and 03/2013	12 months including upto-11/2013 and 03/2014	27 months	Naxal affected forest area, acute labour problem and unexpected heavy rain put the work on hold	10.45	8.68
Parcheli Anicut (WRD, Dantewada) No.-07/2013	11 months including rainy season upto-06/2014	24 months	Naxal and unexpected heavy rain	2.14	1.15
Kenbhatta Anicut (WR dn. 6, Shakti, Janjgir-Champa) No.-05/2013	10 months including rainy season upto-02/2014	28 months	Slow progress of work	3.67	3.16
Chatapara Anicut 1 (WRD, Kota, Bilaspur)	Neither administrative approval, nor technical sanction was granted for Chatapara Anicut 1.				
Rajouti Anicut (WRD No.1, Ambikapur)	Although the civil work was completed, the gates were not installed to complete it in all respect. Discussed separately in paragraph 2.1.8.7				
Total					23.12

(Source-Information furnished by the divisions and compiled by audit)



As could be seen from the above, though an amount of ₹ 23.12 crore was incurred by the State Government, the works could not be completed for the disputes on account of reasons mentioned in the table. However, Government did not take effective steps even after 28 months to resolve the bottlenecks in the construction. As a result, the intended benefits could not be realised defeating the very purpose of construction of the Anicuts.

During exit conference (December 2016), the Secretary accepted the fact and stated that necessary instructions would be issued to complete the ongoing works. However, the Secretary could not give any justification for not effectively intervening to resume the works by addressing the impediments.

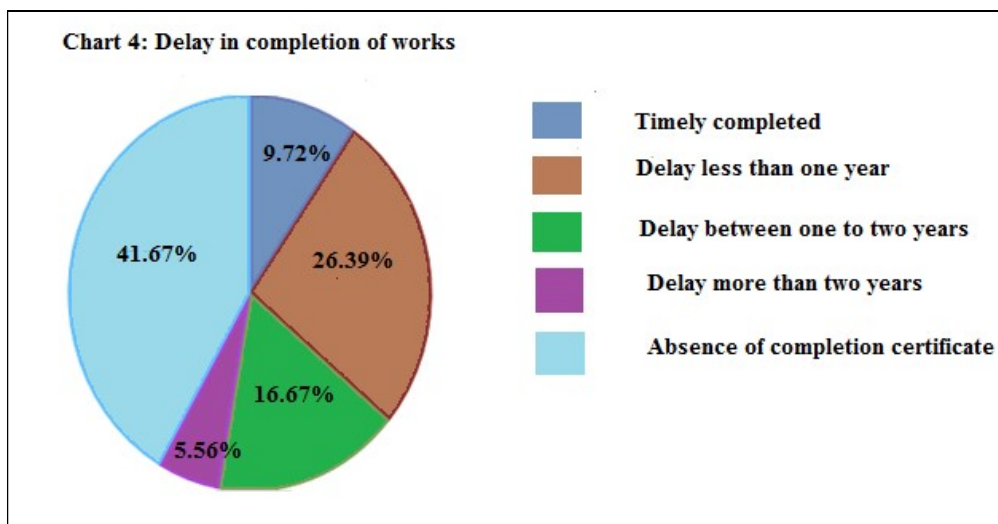
2.1.8.2 Inordinate delays in completion of 65 sampled Anicuts

According to clause 4.3.2 of the agreement, the time allowed for carrying out works as mentioned in the tenders should be strictly observed by the contractor. The contractor should pay as compensation an amount equal to one *per cent* or such smaller amount as decided by EE/SE on the amount of the estimated cost of the unperformed work, for every day of delay subject to maximum of eight *per cent* of the estimated cost. Further, clause 4.3.5.1 of the agreement provides extension of time for the delays on the part of the Government. The delays in completing the 72 out of 89 sampled Anicuts against their stipulated periods of completion are as given below:

Table 2.1.4 : Details of delay in completion of work

Name of the WRD divisions	No. of selected completed Anicuts	No. of Anicuts completed within stipulated period	No. of Anicuts completed within one year after the stipulated period	No. of Anicuts completed between one-two year after stipulated period	No. of Anicuts completed more than two years after stipulated period	No. of Anicuts whose completion dates could not be verified due to absence of completion certificates
Kharung, Bilaspur	24	2	10	2	2	8
WRD, Kota	5	0	2	1	1	1
WRD, Pendraroad	5	1	2	1	0	1
WRD, Marwahi	1	0	0	0	0	1
WRD, Bemetara	10	2	1	3	1	3
WM Dn., Janjgir Champa	3	0	2	1	0	0
WRD, Janjgir Champa	1	0	0	0	0	1
WRD, Kondagaon	13	0	0	1	0	12
WRD, Dantewada	2	0	0	2	0	0
WRD, Dhamtari	2	1	0	1	0	0
MRP Dam Dn-2, Dhamtari	2	0	0	0	0	2
WRDn.1, Ambikapur	4	1	2	0	0	1
Total	72	7	19	12	04	30

(Source: Information furnished by the divisions and compiled by Audit)



Out of 72 selected Anicuts, 65 were not completed within the stipulated periods which included delay of one to two years in 31 Anicuts and more than two years in four Anicuts

As could be seen from the table and chart, out of selected 72 Anicuts, only seven Anicuts were completed within the stipulated period while 65 Anicuts were not completed on time reportedly on the grounds of availability of water in rivers or *nallas* preventing construction works, *naxalite* and labour problems. These are further discussed below:

- Thirty-one Anicuts were delayed between one and two years while four Anicuts by more than two years of their stipulated periods of completion. It was noticed that 12 out these 35 Anicuts were awarded to five contractors⁶ who delayed the construction works between two and 36 months. Awarding construction works of more than one Anicut to one contractor may be a reason for delay in completion of the works. In the remaining 30 Anicuts, the delays could not be ascertained as no completion certificates were found in records.
- It was noticed in case of Siltara Borenda Anicut (Dhamtari district) that extension was granted upto February 2012 whereas the work was completed in June 2012 and final payment (June 2012) was made without deducting any penalty. But records relating to extension of time for remaining four months was neither found in the division nor made available to audit.

During exit conference the Secretary stated (December 2016) that serious efforts were being made to avoid delays in completion of works. Fact remains that action for the delays in the form of deduction of penalty, though mandated and even after reported by audit were not taken.

2.1.8.3 Unauthorised execution of work

As per WD Manual, revised administrative approval (AA) of the competent authority should be obtained when the expenditure exceeds or is likely to exceed the amount approved by more than 10 *per cent*. Further, the amount of the detailed estimate must not exceed the amount included in the expenditure sanction. Besides, DPR of the scheme should also include a certificate of the EE of the concerned division that the cost of the estimate of the scheme is based on detailed estimate and would not increase by more than 10 *per cent*.

⁶ Three Anicuts each were awarded to two contractors while two Anicuts each were awarded to three contractors

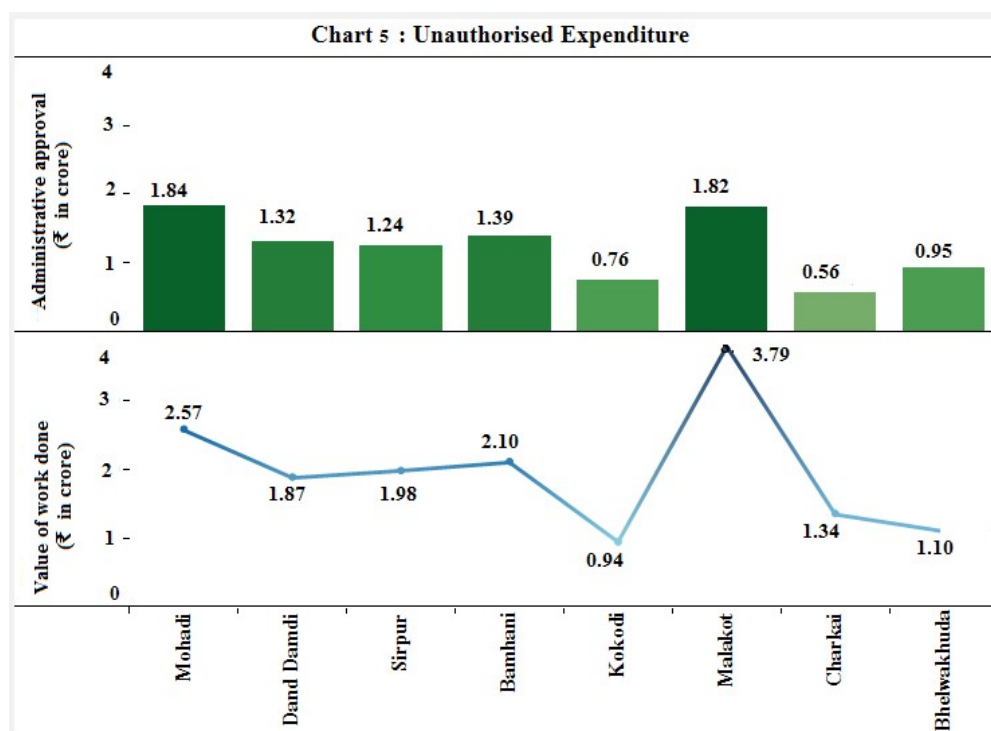
Scrutiny of records of the EE, WRD divisions Kota, Pendra road, Kondagaon and Dhamtari, revealed that out of 72 completed Anicuts, in eight Anicuts, the construction cost increased between ₹ 0.15 crore and ₹ 1.97 crore over the AAs as detailed below:

Table 2.1.5 : Details of unauthorised expenditure in construction of Anicuts

(₹ In crore)

Sl. No.	Name of the divisions	Name of Anicut	Value of AA	Value of work done	Excess value of work done over AA (percentage)	Completion as per date of final payment
1	WRD, Kota	Mohadi	1.84	2.57	0.73 (40)	30/03/2010
2	WRD, Pendra road	DandDamdi	1.32	1.87	0.55 (42)	17/10/2010
3	WRD, Kondagaon	Sirpur	1.24	1.98	0.74 (60)	14/01/2011
4	WRD, Kondagaon	Bamhani	1.39	2.10	0.71 (51)	2011-12
5	WRD, Kondagaon	Kokodi	0.76	0.94	0.19 (25)	05/03/2009
6	WRD, Kondagaon	Malakot	1.82	3.79	1.97 (108)	01/01/2010
7	WRD, Kondagaon	Charkai	0.56	1.34	0.78 (140)	19/08/2011
8	WRD, Dhamtari	Bhelwakhuda	0.95	1.10	0.15 (15)	20/04/2009
Total			9.88	15.69		

(Source: Information furnished by the divisions and compiled by Audit)



From the above table and graph, it can be seen that in two cases, the expenditure on the Anicuts increased by 15 to 25 per cent whereas in the remaining six cases, the expenditure on the Anicuts increased by between 40 and 140 per cent of the AA. Although these eight works were completed between the year 2009 and 2012 after incurring expenditure of ₹ 15.69 crore against the sanctioned amount of ₹ 9.88 crore, revised AA were not accorded for regularising the excess expenditure of ₹ 5.82 crore over the AA by the State Government though required in the WD Manual.

During exit conference, E-in-C accepted the audit observation and stated (December 2016) that show cause notices have been issued to the concerned officials and further action would be taken.

2.1.8.4 Delay in obtaining revised AA

During scrutiny of records of 72 selected Anicuts, it was noticed that in four cases the cost of Anicuts were more than both technical sanction (TS) as well as the AA. It was also observed that there were delays in obtaining revised AAs ranging from 12 months to 15 months as mentioned below:

Table 2.1.6 : Details of delay in obtaining Revised AA (₹ in crore)

Sl. No.	Name of the Anicut	Value of AA / date	Value of TS / date	Value of work done	Value of revised AA / date	Delay in revised AA from TS/AA in months
1	Khutighat (Bilaspur)	4.36 (08/2008)	5.42 (09/2008)	5.70	5.61 (09/2009)	12 (TS)
2	Khajhiti (Kota)	2.34 (08/2008)	3.40 (09/2008)	3.44 (08/2011)	3.66 (03/2010)	18 (TS)
3	Bangloor (Dantewada)	1.03 (09/2008)	2.18 (06/2009)	2.18 (03/2013)	2.19 (10/2010)	15 (TS)
4	Siltara Borenda (Dhamtari)	1.02 (08/2007)	2.72 (12/2009)	1.86 (06/2012)	2.72 (11/2009)	26 (AA)

(Source: Information furnished by the divisions and compiled by Audit)

From the above it can be seen that in case of Khutighat Anicut the TS of ₹ 5.42 crore was accorded in the month September 2008 against the AA of ₹ 4.36 crore, however, revised AA was obtained from the Government in September 2009. Similarly in case of Khajhiti and Bangloor Anicuts, revised AAs were obtained after 18 and 15 months of approval of TS respectively. Further in case of Siltara Borenda Anicut, revised AA though necessary due to increase in the estimated cost, was granted only after 26 months of AA. This indicates that not only TS were accorded more than the AA but also there were inordinate delays in obtaining the revised AAs ranging from 12 to 26 months.

During exit conference the Secretary stated (December 2016) that many a times the compliance of observations made by Finance department in DPR takes time and thereby causes delay in obtaining revised AA. However, Secretary could not justify the reasons for inordinate delays in the cases reported by audit.

2.1.8.5 Execution of work without adhering to the stipulated standards for quality control

(a) Execution of work without quality control tests

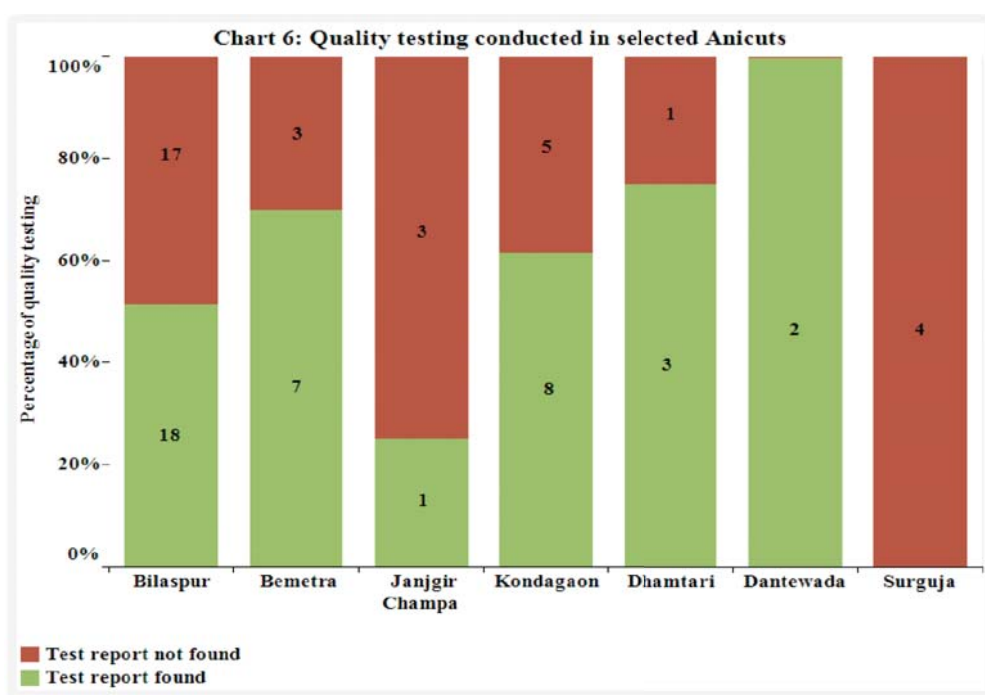
As per paragraph 3 (a) of chapter 42 of Unified Schedule of Rates (USOR), the test on concrete samples will be taken up on the basis of priority fixed by the officer in-charge of the laboratory. Further, testing of cubes of concrete samples shall be invariably done on due date and test report is to be sent within two days.

During scrutiny of records of 72 selected Anicuts, it was observed in 39 Anicuts that samples of concrete cubes were sent for quality testing and test reports found on records are as detailed below:

Table 2.1.7: Details of quality testing conducted in selected Anicuts

Sl. No.	Name of the District	No of Anicut	No of Anicuts with test reports	No of Anicuts whose test reports were not found
1	Bilaspur	35	18	17
2	Bemetra	10	7	3
3	JanjgirChampa	4	1	3
4	Kondagaon	13	8	5
5	Dhamtari	4	3	1
6	Dantewada	2	2	0
7	Sarguja	4	0	4
Total		72	39	33

(Source-Information furnished by the divisions and compiled by audit)



It can be seen from the above table and chart that in 39 Anicuts quality testing reports were furnished to audit whereas in 33 Anicuts (46 per cent), no quality testing report of concrete cubes were found on records.

As per test reports of 39 Anicuts provided to audit, the quality of material utilised in construction of Anicuts was as per prevailing standards. However, in the absence of quality test reports of 33 Anicuts, the quality of material used by the contractor confirming to the grades as per agreement and workmanship could not be ascertained. Consequently some Anicuts were found damaged during joint physical verification as discussed in succeeding paragraph.

(b) Use of cement and steel without ascertaining the quality standards

Clause 2.21.2 of the agreement provides that Ordinary Portland Cement (OPC) of ISI 269/1969 should be purchased by the contractor from the original producer having capacity of 450 MT per day and the steel required for the work should be brought from Steel Authority of India (SAI) or Primary Re-maker of SAI or Iron and Steel Company and is as per prescribed

specification and quality. The quantity of steel procured at site by the contractor should be tested time to time and a record is to be maintained.

Scrutiny of records of 12 selected divisions revealed that in contravention of the above provision, the contractors engaged for the construction of 72 Anicuts did not produce bills/invoices for procurement of OPC from original producer. Further, the contractors also did not produce any evidence of having purchased steel from the SAI or authorised re-maker of SAI or Tata Iron and Steel Company (TISCO). Besides, the test reports of cement and steel from original producers were also not obtained in these 72 sampled Anicuts. From the invoices made available to audit, it was observed that only name of contractor, quantity and rate of material were mentioned in the invoices. The invoices did not contain specification as per agreement. Hence, payments for cement and steel in the works were made to the contractors without meeting the contract obligations.

In the absence of quality test reports and invoices, audit could not get any assurance that materials procured and used by the contractors confirmed to the grade as per agreement. Audit observed during joint physical verification that some Anicuts were damaged and this could be a direct consequence of not using the required grade of cement and steel as discussed in succeeding paragraph.

During exit conference the Secretary accepted the audit observation and stated (December 2016) that proper steps for ensuring the quality of cement and steel utilised in the construction of Anicuts would be taken and required quality control certificates would also be collected. The Secretary also instructed the concerned officials for obtaining strength test report of steel and cement utilised in damaged Anicuts.

2.1.8.6 Loss to the Government due to damaged Anicuts

AA of ₹ 7.59 crore for construction of Kabonga Anicut, Mainpur Anicut and protection wall of Badgaon stopdam were accorded by the State Government during 2011-12. The works were completed between June 2013 and March 2014 by the contractors and final payment of ₹ 4.49 crore were made (March 2014). Scrutiny of records of WRD division, Kondagaon revealed the following:

There were losses of ₹ 3.22 crore to the Government due to damages to three Anicuts

(a) The middle structure of Kabonga Anicut was damaged (November 2015) within 19 months of its completion. The reasons for damages as reported (November 2015) by the SE, Indrawati Project, Jagdalpur circle were due to movement of heavy loaded vehicle over the Anicut for transportation of construction materials for their use in the bridge under construction on the downstream. Subsequently, the loss was reported as ₹ 1.80 crore.

The site was physically verified (June 2016) by the Audit team and it was found that 50 *per cent* of middle part of the structure and Diaphragm wall was damaged. Further, quality testing and invoices/bills for procurement of steel and cement from original producers were not on records. As such there was no quality assurance of construction materials and workmanship. Hence, the reasons of damage could not be pinpointed to traffic load.

(b) Scrutiny of records of Mainpur Anicut revealed that quality test records, invoices of the steel and cement as required under contract provision

was not provided to audit. Further, the Anicut was inspected (November 2015) by the flying scout which observed absence of execution of bank protection work, key wall and filling foundation around masonry, wing wall/return wall and bear body wall besides damages to the structure during rainy season (2015) which resulted in loss of ₹ 1.24 crore to the Government. The damages in the structure of the Anicut defeated the objective.

(c) Similarly, joint physical verification of Sirpur and Badgaon stopdams revealed cracks in the main structure besides improper fixation of gates of Sirpur stopdam. Further, the protection wall of Badgaon stopdam costing ₹ 17.64 lakh was totally damaged as shown in the photographs taken during joint physical verification below:

Photographs of damaged Kabonga Anicut (16 June 2016) and Badgaon stopdam (21 June 2016) constructed in Kondagaon



Thus, the damages in the structures of Anicut and stopdam not only defeated the very purpose of construction of Anicut to store water for *nistari* and agricultural use as well as increase in ground water level but also caused a loss of ₹ 3.22 crore to the Government.

During exit conference the Secretary stated (December 2016) that action was being taken against the concerned officials and contractors as in case of Kabonga, Mainpur and Badgaon Anicuts and concerned officials have been suspended. The Secretary further stated that in all the above cases the quality of steel and cement would be tested. However, actions against the contractors were not yet taken (January 2017).

2.1.8.7 Unfruitful expenditure of ₹ 3.66 crore due to absence of gates

AA of ₹ 4.35 crore was accorded by the State Government (September 2010) for construction of Rajouti Anicut in Ambikapur. The Anicut envisaged creation of 98 hectares of irrigation potential besides the purpose of *nistari* etc. TS of ₹ 4.64 crore was accorded (December 2010) by CE, Hasdeo Basin, Bilaspur. The work was awarded (March 2012) to a contractor for ₹ 3.40 crore for completion in 11 months. The work was completed (June 2013) at a cost of ₹ 3.66 crore.

Unfruitful expenditure of ₹ 3.66 crore was noticed due to absence of gates

Scrutiny revealed that though there was provision for fixing of 12 gates in the estimate sanctioned by CE, the same was neither included in the contract nor in the Notice Inviting Tender (NIT). As a result, no gates were fixed to store the water. During joint physical verification (July 2016) of this Anicut, it was noticed that there were no gates in the Anicut even after lapse of three years of completion of the Anicut as shown in photographs below:

**Photographs of Rajouti Anicut constructed (Sarguja district) in Mand river
(13 July 2016)**



Thus, construction of Anicut without gates to stop the flow of water defeated the very purpose of its construction resulting in expenditure of ₹ 3.66 crore unfruitful.

During exit conference the Secretary accepted the fact and stated (December 2016) that provision of gates was made in sanctioned estimate and it would be installed.

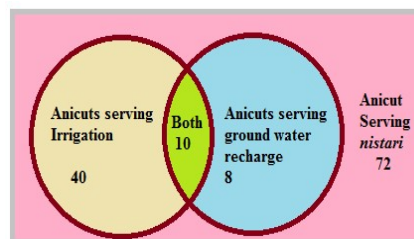
The reply is not acceptable as the gate is an integral part of Anicut to regulate and store water and as such, it was the responsibility of the department to install gates as per the scope of TS in synchronisation with the completion of the civil work. Failure to ensure this defeated the objective.

2.1.9 Utilisation of Anicuts

In the work plan, emphasis was given for construction of Anicuts/stopdams to fulfill the needs of growing population of the State. The purpose of construction of Anicuts was to increase the ground water level, agricultural production and to make available water for drinking, industrial and *nistari* purpose. Utilisation of selected completed Anicuts was assessed by joint physical verification of these Anicuts with concerned AEs/SEs and by conducting beneficiary surveys. Results are as below-

2.1.9.1 Results of beneficiary survey of Completed Anicuts

In seven selected districts, joint physical verification of 72 completed Anicuts along with survey of 720 (10 beneficiary of each Anicut) beneficiaries of nearby villages was conducted by the audit team with the department officials. During the survey, it was observed that only 10 Anicuts⁷ could serve all the purposes envisaged in the work plan such as ground water recharge, agriculture and *nistari* etc. as shown in the diagram. The other findings are as follows-



⁷ Amagohan, Amanara, Bhawradih, Nirtu, Rahtator and Urtum (Bilaspur), Angaboda, Kokodi and Palli (Kondagaon) and Sonewara (Dhamtari).

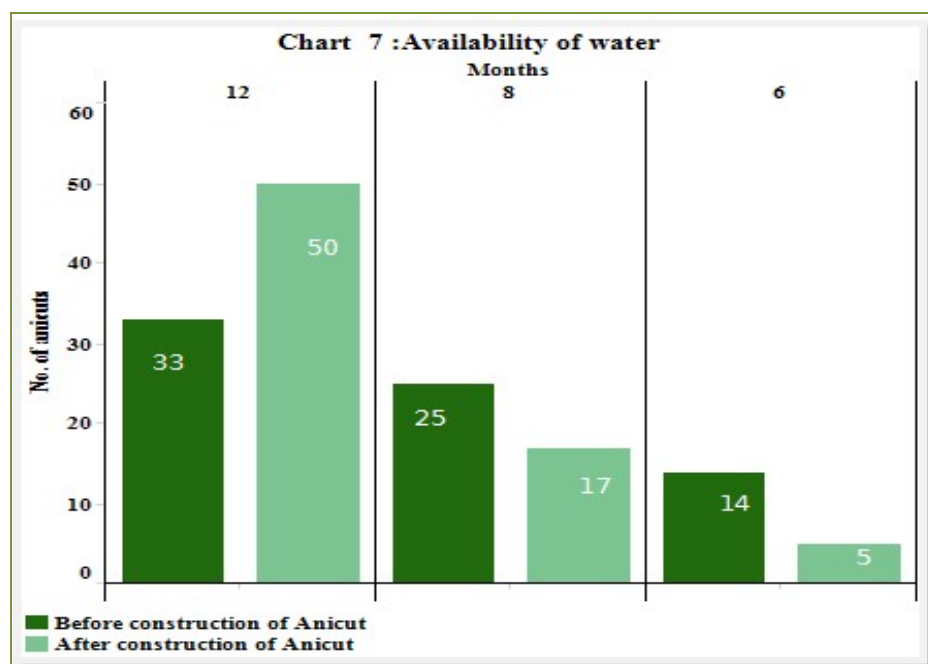
(a) Availability of water in Anicuts

Out of 72 Anicuts, 59 Anicuts were constructed on rivers and 13 Anicuts were constructed on *nallas*. Of the 59 Anicuts constructed on rivers, 37 Anicuts were constructed over perennial rivers while 22 were over seasonal rivers as detailed in **Appendix-2.1.3**. The availability of water in these 72 Anicuts are as detailed below:

Table 2.1.8 : Details of availability of water in selected Anicuts

No. of selected Anicuts	No. of Anicuts constructed on rivers		No. of Anicuts constructed on <i>nalla</i>	Availability of water (in months)					
	Perennial	Not-perennial		Before construction (R-river and N- <i>nalla</i>)			After construction (R-river and N- <i>nalla</i>)		
				12	8	4-6	12	8	4-6
72	37	22	13	33 (R-30) (N-03)	25 (R-23) (N-02)	14 (R-06) (N-08)	50 (R-45) (N-05)	17 (R-12) (N-05)	5 (R-02) (N-03)

(Source-Information collection from beneficiaries and compiled by audit)



Out of 72 Anicuts, in 22 Anicuts availability of water was only for six to eight months

It can be seen from the above table that before construction of the 72 Anicuts, water was available for 12 months in 33 sources, eight months in 25 sources and only four to six months in the remaining 14 sources. After construction of the Anicuts, it was observed that the availability of water for 12 months increased to 50 sources, an addition of 17 sources achieving the goal of round the year availability of water. However, 22 sources which had only six to eight months water and Anicuts were constructed over them to increase the availability of water throughout the year failed to deliver the mandate as these 22 Anicuts (31 per cent) still continue to have water only for six to eight months thereby defeating the purpose of construction of the Anicuts for *nistari*, agricultural use and ground water recharge.

Thus, the construction of Anicuts seems to not have materially affected the storage of water in the Anicuts selected in our sample and the objective of ground water recharge seemed largely not achieved.

During exit conference the Secretary stated (December 2016) that the Anicuts were constructed on the *nallas* which were not perennial. The reply confirmed the fact that the selections of Anicuts were done without adhering to the selection criteria enumerated in the work plan. However, Government did not take any follow up action to address the post construction impediments by engaging suitable domain experts.

(b) Utilisation of water from Anicuts

Government could not ensure utilisation of water for irrigation from the constructed Anicuts

DPRs of Anicuts provides that irrigation potential would be created by lift irrigation i.e. own arrangement of cultivators. Accordingly in 72 selected Anicuts, 2724.30 acres cultivable land of 720 beneficiaries was to be irrigated. Of these, there was no scope of irrigation in 274.72 acres cultivable land of 90 beneficiaries as water could not be stored in nine Anicuts as reported in paragraph 2.1.9.3. Thus, irrigation could be done throughout the year only through 50 Anicuts and partially through 13 Anicuts by the villagers. It was noticed that 630 beneficiaries have 2449.58 acres of cultivable land in the command areas of these Anicuts. However, during survey it was stated by 441 of 630 beneficiaries that they had not been using the water of Anicuts for irrigation due to more distance of agricultural land from Anicuts, excessive height of banks in nearby areas of Anicuts, absence of electrification and pumps and lack of financial resources. Whereas 189 out of 630 beneficiaries having 909.36 acres of cultivable land stated that they could do irrigation in only 506.01 acres land. Thus, only 21 *per cent* (506.01 acres) of total cultivable land (2449.58 Acre) of the 720 beneficiaries was irrigated from the Anicut water which defeated the very purpose of construction of these Anicuts. However, Government did not intervene to arrange electric connections, canal network to take the water to fields etc. or to make alternative arrangements to extend the utility of the Anicuts to the actual beneficiaries.

During exit conference the Secretary stated that Government has been trying to provide electricity to the farmers by establishing solar power units near some Anicuts. However, plans to resolve the other bottlenecks were not furnished by the Secretary.

(c) Increase in area for cultivation of *Rabi* (other than rain fed) crops

There was 11 *per cent* increase in area of cultivation of *Rabi* crops in the command area of test checked Anicuts

One of the objectives of construction of Anicuts is to store water mainly for irrigation of *Rabi* crops. During beneficiary survey it was found that before construction of 63 Anicuts (out of 72 selected Anicuts), *Rabi* crop was cultivated in 191.40 acres only by 119 beneficiaries whereas after construction of Anicuts, 36 *per cent* of the cultivation area (260.65 Acre) for *Rabi* crops was increased. However, in comparison to total cultivation (2449.58 Acre) the increase was only 11 *per cent* which was achieved by spending ₹ 208.12 crore.

During exit conference the Secretary stated (December 2016) that in Bastar district, area of cultivation for *Rabi* crops has been increased. However,

efforts have been made to increase the area of *Rabi* crops in other districts of State. However, road map to do this was not furnished by the Secretary of the department.

2.1.9.2 Status of ground water recharge in nearby Anicuts

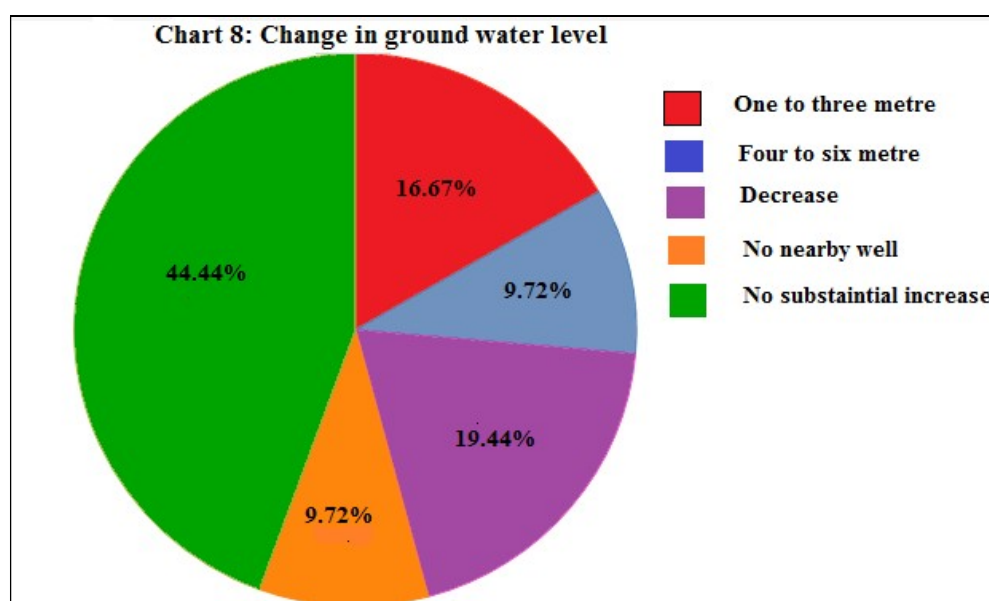
Central Ground Water Board (CGWB), North Central Chhattisgarh Region, Raipur monitors the water levels in the State four times a year through a network of 709 number of observation wells (both dug wells and piezometers). Water quality is also assessed once in a year. The generated data from these observation wells are compiled, analysed and presented in the form of reports from time to time and circulated to various Central and State Government departments.

The wells of CGWB situated at shortest distance nearby the 72 selected Anicuts were identified as per latitude and longitude of that area. During analysis of ground water level, measurement taken by CGWB during 2011-15 and the details of increase or decrease (**Appendix-2.1.4**) in ground water level are as detailed below:-

Table 2.1.9 : Details of ground water level in selected Anicuts

No. of Anicuts	Increase in ground water level		No substantial increase	Decrease in ground water level	Nearest well not found
	4 to 6 meter	1 to 3 meter			
72	07	11	33	14	07

(Source: information furnished by the CGWB and compiled by audit)



After construction of 72 selected Anicuts, increase in ground water level were noticed in only 18 (25 per cent) nearby wells

It can be seen from the above that increase was noticed only in seven wells (10 per cent) and slight increase was noticed in 11 wells (15 per cent) whereas no increase was noticed in 33 wells (46 per cent). Further in 14 wells there was decrease in ground water level which ranged from 0.26 to 3.9 metre below ground level (mbgl).

Thus, even after construction of Anicuts significant increase in the ground water level was not noticed which defeated one of the objectives of construction of Anicuts.

During exit conference the Secretary stated (December 2016) that digging of large number of tubewells could be the reason for decrease in ground water level. However, Government did not take any initiatives to ascertain the reasons by engaging domain experts for ensuring remedial measures.

2.1.9.3 Unfruitful expenditure of ₹ 8.68 crore on Anicuts

Construction of 72 selected Anicuts were administratively approved for ₹ 245.12 crore by the State Government between 2005-06 and 2012-13. These were completed at a cost of ₹ 208.12 crore between 2007-08 and 2014-15.

Audit conducted (May to July 2016) joint physical verification and observed that five Anicuts were dry for six to eight months. The survey with 50 beneficiaries of these five Anicuts⁸ also confirmed failure in creation of planned irrigation potential on the ground that the availability of water stored in these Anicuts or flows in concerned rivers/*nallas* on which these Anicuts were constructed lasts for only four to six months i.e. only in rainy season. As such, the villagers of nearby villages could not get the proposed benefits from construction of these Anicuts.

Similarly, joint physical verification of four Anicuts constructed between 2007-08 and 2008-09 in Sarguja districts (Bulga, Dadgaon, Changori and Lichirama) revealed that no gates were fixed. Therefore water could not be retained. The beneficiaries reported to audit that initially the gates were fixed in these Anicuts but were subsequently damaged since last three to four years. Thereafter, neither repair and maintenance were done nor any new gates were installed in these Anicuts as shown in the photographs taken during joint physical verification.

Photographs of Otenda (12 June 2016) and Bulga (12 July 2016) Anicut (Kondagaon and Sarguja district)



It is thus evident that the deficiencies pointed above prevented the storage of water for *nistari*, drinking and agriculture uses. Besides, increase in ground water level of the nearby areas could not be achieved in these nine Anicuts. The expenditure of ₹ 8.68 crore (**Appendix-2.1.5**) incurred on these Anicuts thus remained unfruitful.

It was also confirmed from the ground water level data furnished by Central Ground Water Board (CGWB), North Central Chhattisgarh Region, Raipur that the ground water level had decreased in four wells (-0.26 to -1.96 mbgl) situated nearby the four Anicuts⁹ while no substantial changes were noticed in

⁸ Hathkera, Kavaia, Savantpur, Tipannalla and Otenda

⁹ Bulga (-0.26), Changori (-0.26), Dadgaon (-0.77) and Lichirama (-1.96)

three wells adjacent to three Anicuts¹⁰. In Savantpur Anicut, ground water level has increased (6.2 mbgl) whereas increase/decrease in ground water level data of Kavaiya Anicut was not made available to audit.

During exit conference the Secretary accepted the fact and stated (December 2016) that the provision of gates/shutters would be made. However, factors which led to damage of the gates preventing the use of the Anicuts were not investigated by the department.

2.1.10 Monitoring Mechanism and Evaluation

As per clause 1.002 of WD Manual, Irrigation department is responsible for carrying out the maintenance of minor irrigation schemes. Accordingly, provision for repair and maintenance of constructed Anicuts/stopdams should be made to retain the structure for fulfillment of the objectives. Further, manpower should be deployed for opening and closing the gates of Anicuts before and after rainy season so that the structure of Anicut is not damaged during heavy rainfall or heavy flow of water as well as to store water for *nistari* and agriculture use. Evaluation study also needs to be conducted either by the department or by any third party with domain expertise to ascertain whether the objectives of construction of Anicut are achieved. Further, as per AIBP guidelines, evaluation shall be carried out for completed Minor Irrigation schemes by the State Government through independent agency. The following are observed:

2.1.10.1 Management of water supply from Anicuts

Scrutiny of records of E-in-C office and 12 selected divisions revealed that WRD remains the owner of the Anicuts and the beneficiaries who are the end users are not involved in managing the water stored in Anicuts. Although the DPRs of the Anicuts provides that irrigation potential would be created by lift irrigation by the cultivators, Government did not ensure arrangement of electric connections, canal network to take the water to fields etc.

In the absence of management of water supply from Anicuts either by the department or joint management by the stake holders or by forming water users association, the end users are deprived of getting the actual benefit of the Anicuts as they do not have any means to take water from the Anicuts to their fields for irrigation besides facing problems from absence of electrification, pumps and lack of financial resources etc.

Thus, government has not been able to extend the actual benefit of the Anicuts to the end users in the absence of management of water supply from the Anicuts.

2.1.10.2 Provision of funds for repair and maintenance

Scrutiny of records of 72 selected Anicuts/stopdams revealed that no funds for repair and maintenance of constructed Anicuts were provided. In the absence of funds, gates were not properly closed in nine Anicuts¹¹ due to damages. As a result, water could not be stored for *nistari* and agriculture uses as well as one of the objective to store water to increase ground water was also defeated.

¹⁰ Hathkera (0.45), Tipan *nalla* (0.00) and Otenda (0.8)

¹¹ Amora, Angaboda, Badgaon, Bamhani, Malakot, Otenda, Parsada, Rahtator and Sirpur

It was stated by all the 720 beneficiaries that neither was there any system for cleaning of water stored in Anicuts nor were these cleaned by the Gram Panchyats or by any other agency. As a result, in 18 Anicuts¹², silts/*jalkumbhi* was deposited and gates were blocked by silt. Further in absence of cleaning of water stored in Anicuts it was not hygienic for drinking or *nistari* use.

During exit conference the Secretary appreciated the audit observation and stated (December 2016) that correspondence with finance department is being done for obtaining allotment of fund for repair and maintenance of Anicuts.

2.1.10.3 Deployment of manpower for maintenance and operation of Anicuts

For the maintenance and operation of the 72 selected Anicuts, it was observed in audit that no man power was deployed. As a result, in two Anicuts i.e. Hathkera and Palli the gates were permanently closed with cement concrete due to which there is risk of damages to structures of Anicuts in case of accumulation of excess water due to heavy rainfall etc. Further, in nine Anicuts, gates were not properly closed and resultantly water could not be stored for intended purpose.

During exit conference the Secretary accepted the fact and stated (December 2016) that no separate manpower is engaged for maintenance and operation of Anicuts.

2.1.10.4 Evaluation study not conducted after completion of Anicuts

As per paragraph 5.2.3 of AIBP guideline, evaluation is to be carried out for completed minor irrigation schemes by the State Government through independent agency.

Scrutiny revealed that though guideline under AIBP was issued, no evaluation study was conducted by the department to ascertain if the constructed Anicuts fulfilled the intended objectives. Hence, the achievement of intended purposes could not be ascertained from records.

During exit conference the Secretary stated (December 2016) that steps would be taken for conducting Evaluation study as per AIBP guidelines for ascertaining the achievement of construction of Anicuts.

2.1.11 Conclusion

The State Government was ill prepared to execute comprehensive, planned and effective Anicut system. In the absence of a Master Plan which is pending at Government level for 15 years, 595 Anicuts were planned in the year 2005 based on the toposheet only. Resultantly, the department did not stick to the plan and left aside 364 planned Anicuts and instead sanctioned additional 538 Anicuts but again without adhering to the conditions of selection.

Due care was not taken for selecting the sites for the Anicuts as the essential data such as rainfall, crop failure, ground water level during summer and other seasons etc. required for evaluating the feasibility were neither collected nor incorporated in the DPRs. The net result is that 62 of the 72 sampled Anicuts failed to serve all the purposes as envisaged in the work plan whereas 22 (31 *per cent*) Anicuts did not have water for more than eight months.

¹² Amagohan, Amaldiha Semariya, Bamhani, Belgahna, Bhouradih, Damaidih, Dandadamdhi, Motimpur, Nandghat-Limtara, Podi, Rahtator, Ravelisandi, Sarvan Devari, Savantpura, Silpahari, Siltara Borenda, Sirpur and Urtum

Expenditure of ₹ 1095.74 crore on 280 incomplete Anicuts which could not be used for the intended purpose in more than one to 10 years was unfruitful. Further, failure of the department to resolve bottlenecks in completion of these Anicuts and to assess the damages to the old foundations and structures of the Anicuts, particularly 119 Anicuts which were not completed in more than three to 10 years raised doubt about the possibility of completion of these Anicuts in near future. In the sampled Anicuts, completion of 65 Anicuts were delayed between two and 36 months on account of labour problems, *naxalite* problems or presence of water in river or *nalla* preventing construction works. At the same time, damages to the Anicuts within 18 to 20 months of their construction, existence of Anicuts without gates and lack of maintenance made 18 out of 72 sampled Anicuts useless for the purpose.

The intended purpose of the Anicuts such as ground water recharge and irrigation during *Rabi* season were not served as out of 72 Anicuts test checked, 47 did not contribute positively to ground water recharge and 79 per cent of cultivable land was not irrigated due to lack of electric connection, more distance of agricultural land from Anicuts, excessive height of banks in nearby areas of Anicuts etc. However, Government did not intervene to arrange electric connections, canal network to take the water to fields etc.

The net result of all these is that after spending ₹ 1,876.07 crore on construction of Anicuts during the period 2011-16, the Government was not able to derive full benefit of the project.

2.1.12 Recommendations

Water Resource Development Policy 2012 together with preparation of Water Resource Master Plan should be finalised at the earliest for estimation of surface and ground water in the State.

Construction of new Anicuts should be taken up based on expert guidance on ground water recharge, availability of water in the streams/rivers and rain fall pattern etc.

Responsibility may be fixed on the executing authorities for faulty construction, poor quality management and deliberate neglect in maintenance.

A maintenance plan for the existing Anicuts needs to be prepared immediately in order to protect the Government assets and to optimally use the water available until a full-fledged evaluation is carried out.

Technical evaluation of all the Anicuts already constructed should be carried out to ascertain their usefulness and based on the study, further action to construct canal networks and maintain Anicuts should be taken up.

Government may consider forming water users association for management of water supply and maintenance of the Anicuts as is being done in case of *Talabs*.

SCHOOL EDUCATION DEPARTMENT

2.2 Performance Audit on Implementation of Right of Children to Free and Compulsory Education Act, 2009 (RTE Act)

Executive Summary

The Right of Children to Free and Compulsory Education Act also known as Right to Education (RTE) Act has become operative with effect from 1 April 2010 in the State. The RTE Act provides that all children in the age group of six to 14 years have a right to free and compulsory education in neighbourhood schools within three years of the enactment of the Act. Government of Chhattisgarh formulated (November 2010) rules in compliance of Section 38 of the Act termed as the Chhattisgarh Right of Children to Free and Compulsory Education (CGRTE) Rules, 2010.

A Performance Audit on the implementation of Right of Children to Free and compulsory Education in the State of Chhattisgarh for the period 2010-16 revealed the following major findings:

The State Government launched Dr. APJ Abdul Kalam Shiksha Gunavatta Abhiyan education. As per the survey conducted by the Government, only 25 *per cent* of total school achieved Grade 'A'. The balance 75 *per cent* schools were graded under 'B' to 'D', of which 12 *per cent* were placed at Grade 'D' only.

(Paragraph 2.2.6.1)

Though the Act mandates establishment of neighbourhood schools within a period of three years of enactment of the Act i.e. by March 2013, 879 habitations did not have Primary Schools (PS) and 1,231 habitations did not have Upper Primary Schools (UPS) as of March 2016. Further, habitations having schools suffered from adverse Pupil Teacher Ratio (between eight and 34 *per cent*) which coexisted with surplus teachers (between 45 and 61 *per cent*) in the State in violation of Section 25 of the Act. However, Government did not make any arrangement to address the imbalance by rationalising the availability of teachers to reach the optimal ratio within three years i.e. by March 2013 in violation of the Act. Moreover, 11,963 (20 *per cent*) teachers in the State were untrained as of March 2016 in violation of Section (23) (2) of the Act.

(Paragraphs 2.2.7.2, 2.2.8.4 and 2.2.8.5)

Although Section 9 (d) of the Act and Rule 10 of Chhattisgarh RTE Rules 2010 mandate the schools to maintain records of children up to the age of 14 years residing within its jurisdiction, the department had not maintained these vital data to ensure elementary education to every child. The enrolment of children in all PS during 2010-16 showed a decreasing trend whereas the enrollment during the same period in the private primary schools showed an increasing trend.

(Paragraph 2.2.7.3)

There were shortfalls in special training for age appropriate admission for out of school children ranging between 60 and 83 *per cent* against surveyed children requiring training in violation of Section 4 of the Act. In the test-checked schools, nine to 43 *per cent* of schools did not have basic infrastructure such as toilets, classroom, library and drinking water facilities

etc. as of March 2016 in violation of the provisions of Section 19 of the Act which prescribe for establishing infrastructure facilities within a period of three years from the commencement of Act. The provision of Section 12 (i) (c) of the Act was also not adhered to as the required percentage of admission into private schools for disadvantaged group was not fulfilled and the shortfall ranged between seven to 23 *per cent* during 2012-16.

(Paragraphs 2.2.7.5, 2.2.8.1 and 2.2.8.8)

Advances worth ₹ 166 crore released to various units for implementation of various interventions under Sarva Shiksha Abhiyan during 2010-15 were pending for adjustment as of March 2016 as these committees did not submit the expenditure reports to the Rajiv Gandhi Shiksha Mission (RGSM) for adjustment. Further, utilisation certificates for ₹ 27.19 crore were pending from State Council of Educational Research and Training and District Mission Coordinator Surguja and Mungeli as the income and expenditure of fund provided for civil works were not furnished by the training centres and Sarpanchs to whom the funds were given.

(Paragraphs 2.2.9.5, 2.2.9.4 and 2.2.10.6)

Director, Public Instruction incurred an excess expenditure of ₹ 25.29 crore in the procurement of school uniforms at higher rates over the approved rates although the same set of uniforms were purchased at the approved rates by Mission Director (MD), RGSM during the same period. Further, MD, RGSM incurred extra expenditure of ₹ 7.70 crore in the purchase of text books at higher rates. Besides, inadmissible allowance of ₹ 5.12 crore was paid to 7,217 panchayat teachers by 20 Block Education Officers in violation of Government orders.

(Paragraphs 2.2.10.1, 2.2.10.2 and 2.2.10.5)

Inadequate monitoring by the State Advisory Council and School Management Committee were noticed. Achievement survey report was submitted late and could not be used for planning purpose that year due to delayed compilation of data. The PS and UPS were not inspected as per norms by Districts Education Officers and Block Education Officers. There was shortage of 485 Block Resource Persons and 412 Cluster Resource Persons in the State.

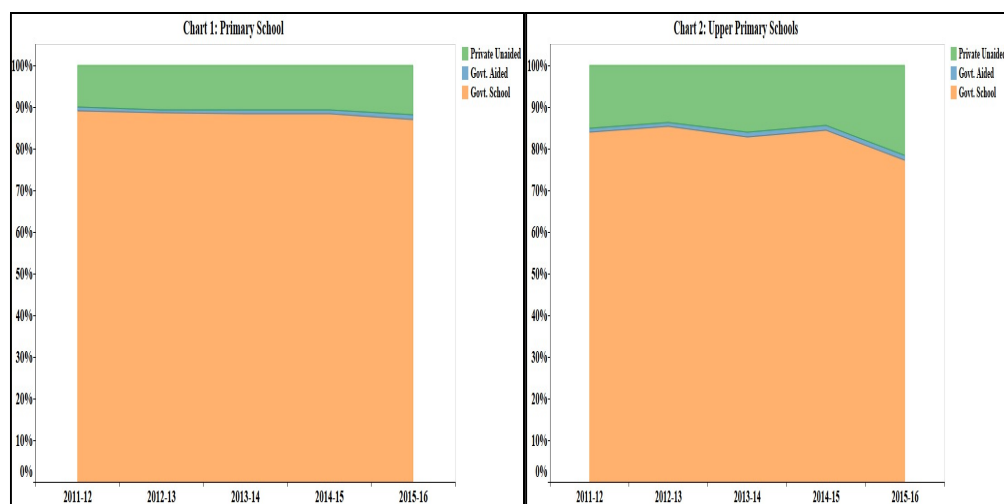
(Paragraphs 2.2.11 and 2.2.11.1)

2.2.1. Introduction

The Right of Children to Free and Compulsory Education Act also known as Right to Education (RTE) Act, has become operative in the state with effect from 1 April 2010 to make elementary education (Class I to VIII) a fundamental right of all children. The RTE Act (the Act) provides that all children in the age group of six to 14 years have a right to free and compulsory education in a neighbourhood school within three years of the enactment of the Act. Sarva Shiksha Abhiyan (SSA) is the main vehicle for implementing the provisions of the RTE Act. Government of Chhattisgarh (GoCG) in accordance with Section 38 of the Act, enacted (November 2010) the rules termed as the Chhattisgarh Right of Children to Free and Compulsory Education Rules, 2010.

As of March 2016, there were 56,119 Government, Government aided and private Primary Schools¹ (PS) and Upper Primary Schools² (UPS) in the State (**Appendix-2.2.1**) in which 44.57 lakh children in the age of six to 14 years were enrolled. Between 2011-12 and 2015-16, the number of government PS increased by a mere 1.36 *per cent* whereas private PS increased by 23.55 *per cent*. In case of UPS, the number of government schools have increased by only 1.78 *per cent* whereas private UPS have registered a growth of 57.89 *per cent* over the same period as shown in the charts below:

Fig: Growth of Primary and Upper Primary Schools



2.2.2 Organisational set-up

The overall responsibility for effective implementation of the Act rests with the Secretary, School Education Department (the department), GoCG who is assisted by the Director Public Instruction (DPI), the Mission Director (MD), Rajiv Gandhi Shiksha Mission (RGSM) at the State level and District Education Officer (DEO)/District Project Coordinator (DPC) at the district and Block Education Officer (BEO)/Block Resource Coordinator (BRC) at the block level (**Appendix- 2.2.2**).

For redressal of grievances, the State Government constituted (June 2010) State Commission for Protection of Child Right (SCPCR). The State Council of Educational Research and Training (SCERT) is the academic authority for laying down the curriculum and evaluation procedure.

2.2.3. Audit Objectives

Performance Audit of the Act was carried out to verify whether:

- the Act achieved its objective of making elementary education as fundamental right for all children between ages of six to 14 years within three years of enactment of the Act;
- the funds allocated were being utilised in an economic and efficient manner; and
- the Act was being implemented and monitored in a planned manner.

¹ Primary Schools (Class I to V)- 38277

² Upper Primary Schools (Class VI to VIII)- 17842

2.2.4. Audit Scope and Methodology

The Performance Audit (PA) was conducted during March 2016 to July 2016 covering the period 2010-11 to 2015-16. Audit test checked the records of the DPI, MD, RGSM and seven districts³, 27 blocks (20 Rural and seven Urban) and 210 schools (183 Government and 27 Government aided Schools) (**Appendix-2.2.3**). Audit also collected information from the offices of SCPCR and SCERT. The districts were selected by Probability Proportional to Size without Replacement (PPSWOR) and the Blocks and schools in seven districts were selected on the basis of Simple Random Sampling without Replacement (SRSWOR). Besides, physical verification of 210 test checked schools were also conducted.

An entry conference was held on 10 May 2016 with the Secretary, School Education Department, GoCG to discuss the audit objectives, scope and methodology and criteria of the PA and exit conference was held on 28 October 2016 to discuss the audit findings. Replies of the Secretary have been suitably incorporated at relevant places in this report. Five government and three government aided schools have not furnished the required information to audit (**Appendix-2.2.4**).

2.2.5 Audit Criteria

The audit criteria were derived from the following sources:

- Right of children to Free and Compulsory Education Act, 2009
- Chhattisgarh Right of Children to Free and Compulsory Education (CGRTE) Rules, 2010
- Scheme guidelines based on Right to Free and Compulsory Education Act, 2009, SSA Guidelines/Framework.
- Norms framed by the State Government for expenditure under RTE Act
- Various orders, notifications, circulars, instructions, Performance Reports, Management Information Reports issued by the Ministry of Human Resource Development (MHRD), Government of India (GoI) and GoCG
- Chhattisgarh Financial Code, Chhattisgarh Treasury Code and Chhattisgarh Store Purchase Rules, 2002.

³ Balodabazar-Bhatapara , Bastar, Dhamtari, Mungeli, Raipur, Rajnandgaon and Surguja

Audit Findings

2.2.6 Quality of education in the State

2.2.6.1 Grading of schools based on quality

The State Government launched (September 2013) Doctor APJ Abdul Kalam Shiksha Gunavatta Abhiyan to improve the quality of education. The Government deputed officials of various departments of the State to survey the schools through questionnaires⁴. Out of total 53,269 schools in the state, 43,529 schools (82 per cent) were covered under the programme as of March 2015. Details are shown in Table 2.2.1 below:

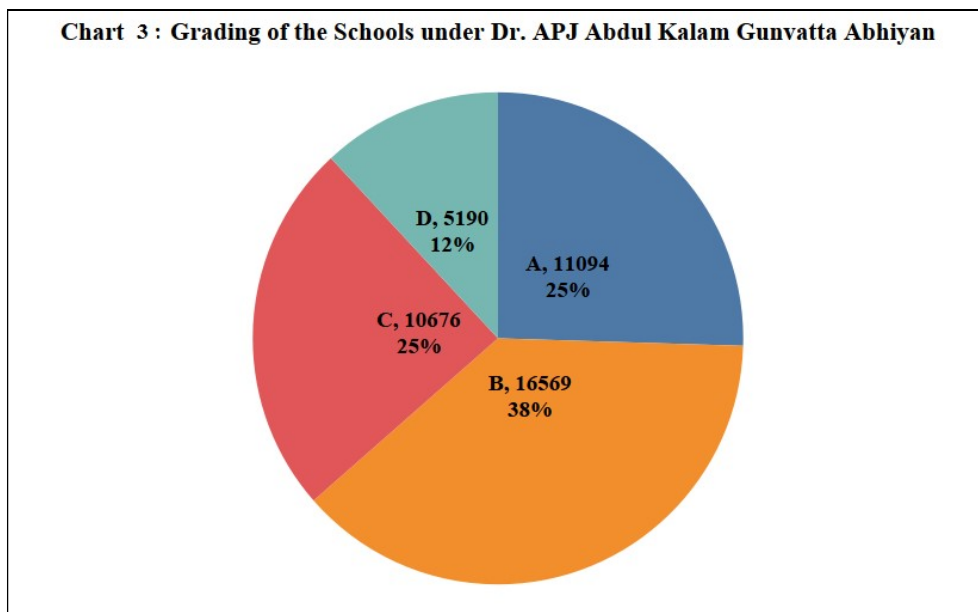
Only 25 per cent schools achieved “A” Grade in the State under Dr. APJ Abdul Kalam Shiksha Gunavatta Abhiyan

Table 2.2.1:-Statement showing grading of the schools

No. of schools	School covered	Categories ⁵			
		A	B	C	D
53269	43529	11094	16569	10676	5190

(Source: - Information furnished by RGSM)

Chart 3 : Grading of the Schools under Dr. APJ Abdul Kalam Gunvatta Abhiyan



The above table and graph shows that only 25 per cent of the total schools have achieved Grade ‘A’ and two third of the schools which were placed under grades ‘B’, ‘C’ and ‘D’ needs improvement in quality education.

During exit conference (October 2016), Government stated that the efforts will be made to improve the quality of the schools as it is a continuous process. The fact remains that only 25 per cent schools were ‘A’ Grade schools in the State.

2.2.6.2 Impact of RTE Act in the State

As per Confederation of Indian Industry (CII) and KPMG Report on ‘Assessing the Impact of Right to Education Act’ in India published in March

⁴ One hundred questions were prepared for valuation related to various aspects of elementary education and Grade had been assigned to schools on the basis of valuation
⁵ Category A, B, C and D were decided on the basis of total number of reply “yes” out of one hundreds points

2016, Chhattisgarh ranked 17 in National Assessment Survey (NAS) and 22 in Educational Development Index (EDI) among all the states. Similarly, neighbouring States like Jharkhand ranked 25th position in NAS and 35th position in EDI whereas Madhya Pradesh ranked 16th position in NAS and 28th position in EDI. This indicates that Chhattisgarh State is increasingly improving its compliance with norms of RTE Act in comparison to its peers.

2.2.7 Planning, Coverage and Implementation

2.2.7.1 Planning

The State Government prepared AWP&B from the district's plan and submitted to PAB in time

To achieve the goal of universalisation of elementary education, plan is to be prepared at the district level. The District and State Annual Work Plan are to be prepared based on the guidelines of the MHRD, GoI with reference to the Act. Preparation of Annual work plan is based on identification of problems through household survey conducted by the School Management Committee (SMC). The budget proposals under SSA are prepared in the form of Annual Work Plan and Budget (AWP&B), covering all the interventions specified in the SSA norms. The budget plans are reviewed and approved by the Project Approval Board (PAB) constituted by the MHRD, GoI.

Scrutiny of records of seven test checked districts revealed that all the districts had prepared the Annual Plans based on household survey every year and submitted reports to the State Project Office (SPO), RGSM. The State Government prepared AWP&B from districts plan and submitted to PAB in time for all these years.

2.2.7.2 Coverage of schools

Rule 6 of the CGRTE Rule, 2010 and Section 6 of the RTE Act, 2009 defines the limit of neighbourhood school, for class 1 to V, within the walking distance of one kilometre and for class VI to VIII within a distance of three kilometres from the residence. Further, Government should establish, within such area or neighbourhood where it is not so established, a school within a period of three years from the commencement of the Act.

Audit observed that out of 41,974 habitations in the State, 41,095 habitations have PS and 879 habitations were without having PS as of March 2016. At upper primary level, 40,743 habitations have UPS and 1231 habitations did not have any UPS.

As per above provision of the Act, the State Government had to complete the mapping work of existing schools and habitations without school by March 2013. But the State Government completed this exercise in March 2016 with delay of three years. Thus, there was delay in mapping of the schools which resulted in subsequent delay in assessment of requirement of schools to cover the habitations.

During exit conference (October 2016), the Secretary of the department stated that at least 10 children are required to open a new school. The habitation without PS and UPS are those where adequate numbers of children are not available. Further, the Secretary also assured to examine the reasons for delay in mapping. However, the Secretary did not provide any details of the

habitations having less than ten children and as such the veracity of the reply could not be substantiated in audit.

2.2.7.3 Coverage of Children and Enrolment

As per Section 9 (d) of the Act and Rule 10 of CGRTE Rules, 2010 every local authority shall provide free and compulsory elementary education to every child and maintain records of children up to the age of 14 years residing within its jurisdiction. Child population in the age group of six to 14 years, enrolment and dropouts during the period 2010-16 are as detailed in **Table 2.2.2** below:

Table 2.2.2: Details of child population, enrolment and dropouts in the State

(Figures in number)

Year	No of children who attained the age of Enrolment of 6-14 years	No. of children enrolled	Number of dropouts	Percentage of dropouts
2010-11	NA	4637000	NA	NA
2011-12	4533143	4743000	64860	1.36
2012-13	4562631	4752000	76204	1.60
2013-14	4494411	4590000	56159	1.22
2014-15	4471088	4549000	50373	1.11
2015-16	4333179	4457000	36511	0.81

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

The department did not have a database and a realistic position of state to ensure enrollment of all eligible children

The department furnished enrolment and dropout data but could not provide the data of children attaining the age of enrolment as it was not maintained. However, it was noticed in audit that the department had been using the data maintained by National University of Educational Planning and Administration (NEUPA) on child population attaining the age between six to 14 years based on Census 2011. This indicated that the department did not have a database of children attaining the age of six to 14 years to enroll them under elementary education in violation of the Act.

As a result of using the child population data which dates back to 2011, figures of enrolment became more than the number of children who attained the age of enrolment and thus proved unrealistic. However, the data shows declining trend of enrolment over these years except during 2011-13 which were due to inclination of children towards private schools as stated by the MD, RGSM.

The details of enrolment are shown in **Appendix-2.2.5 and 2.2.6**. Scrutiny of records in the MD, RGSM further revealed the following status of enrolment in schools:

(a) Enrolment status in the State

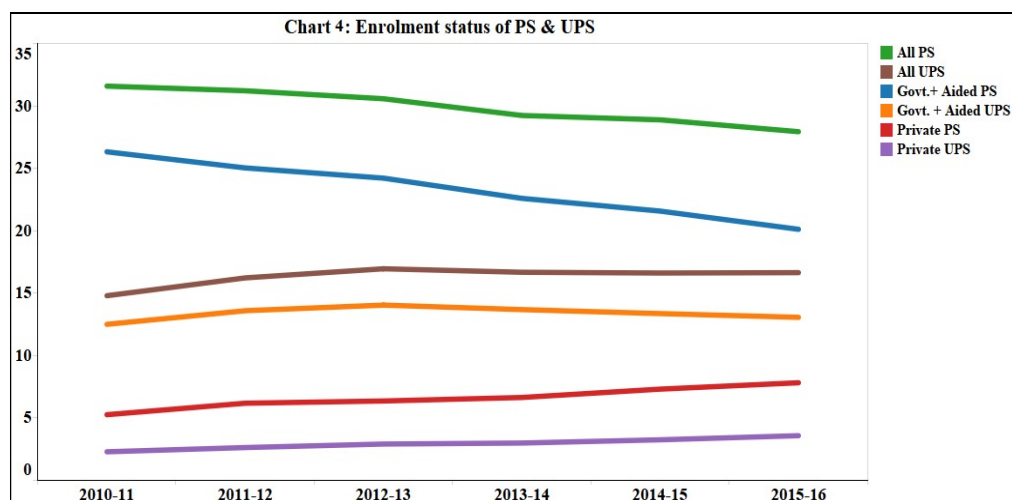
(i) The enrolment of children in all PS (including private schools) in the State decreased by 3.65 lakh (11.56 per cent) during 2010-16 from 31.58 lakh in 2010-11 to 27.93 lakh in 2015-16 (**Appendix-2.2.5**). The department attributed the main reason of decreasing trend of enrolment to migration of parents.

(ii) In case of government and government aided PS, the enrolment decreased by 6.21 lakh (23.59 per cent) during 2010-16 from 26.32 lakh in 2010-11 to 20.11 lakh in 2015-16. Contrary to this, in case of private PS, enrolment increased by 2.56 lakh (48.67 per cent) during same period from 5.26 lakh in 2010-11 to 7.82 lakh in 2015-16 (**Appendix-2.2.6**).

The enrolments in government schools were in decreasing trend in contrary to the private schools where it indicated an increasing trend

(iii) For all UPS (including private schools) the enrollment increased by 1.85 lakh (12.51 per cent) during 2010-16 from 14.79 lakh in 2010-11 to 16.64 lakh in 2015-16 while for government and government aided UPS, the enrolment increased from 12.50 lakh to 13.06 lakh during the same period and it increased by 0.56 lakh (4.48 per cent). So contrary to PS, enrolments in UPS are encouraging across all schools. However, in between there were occasional reversal of trend (**Appendix-2.2.6**).

(iv) Enrolment in private UPS shows steady increase by 1.29 lakh (56.33 per cent) during 2010-16 from 2.29 lakh in 2010-11 to 3.58 lakh in 2015-16 (**Appendix- 2.2.6**)



The Mission Director stated that the reasons for shortfall in enrolment in PS were inclination of new generation towards English medium schools and preference of parents' for private schools.

(b) Enrolment in test checked districts/schools

Targets are set for each school for enrolment each year. The target of enrolment and position of achievement in 210 test checked schools in the seven selected districts are detailed in **Table 2.2.3** below:

Table 2.2.3: Details of shortfall in target of enrolment in test checked schools

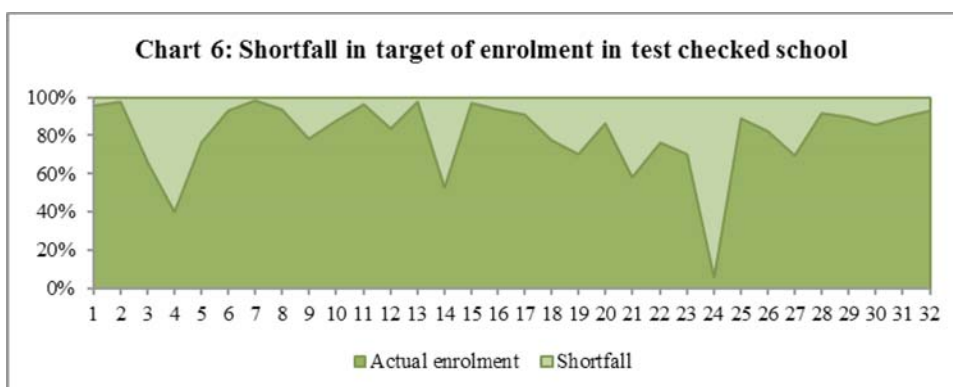
Year	Target range	Achievement range	Shortfall in achievement of target in no. of schools	Range (No. of children not admitted in schools)	Average Shortfall
2010-11	10-550	8-534	32	1-41	8
2011-12	8-550	4-530	29	1-64	12
2012-13	8-520	7-514	32	1-56	11
2013-14	9-500	3-455	33	1-46	11
2014-15	5-400	2-388	29	1-51	13
2015-16	9-350	2-320	32	1-67	13

(Source: Compiled by Audit from school records)



As evident from the above table and chart, out of 210 test checked schools, there was shortfall in achievement of target of enrolment in 29 to 33 schools and number of children ranging between one and 67 were not enrolled against the target fixed during 2010-16. Twenty five schools in one to five years and 15 schools in all the six years have not been able to meet the enrolment targets during 2010-16.

The shortfall in target of enrolment in the individual 32 schools in the year 2015-16 (**Appendix 2.2.7**) is shown graphically below:



During exit conference (October 2016), Government replied that the system will be developed to create database of the children attaining the age of enrolment. Fact remains that database of children have not been prepared by the department.

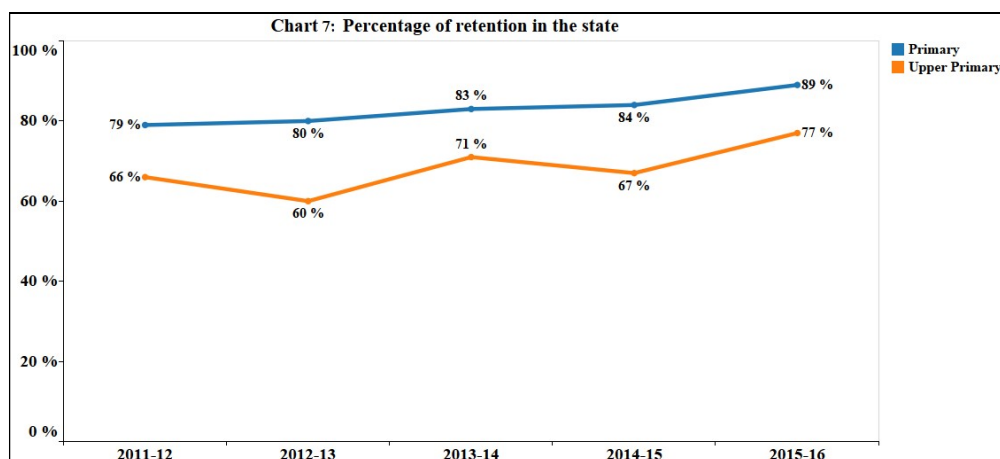
2.2.7.4 Retention and Dropout

Retention of children is the number of enrolled children retained during a year in the school. The status of retention of children in PS and UPS in the State during 2011-16 is detailed in **Table 2.2.4** below:

Table 2.2.4: Statement showing details of percentage of retention in the State
(In per cent)

Schools	2011-12	2012-13	2013-14	2014-15	2015-16
Primary	79	80	83	84	89
Upper primary	66	60	71	67	77
Gap	13	20	12	17	12

(Source: Information provided by RGSM)



It can be seen from the above table that the rate of retention increased over the years during 2011-16 at primary level but was inconsistent at upper primary level.

There was less retention particularly in upper primary level in comparison to primary level and the gap in the rate with respect to primary level ranged between 12 and 20 *per cent*. Reasons for less retention resulted from dropouts, migrations and deaths as reported by MD, RGSM.

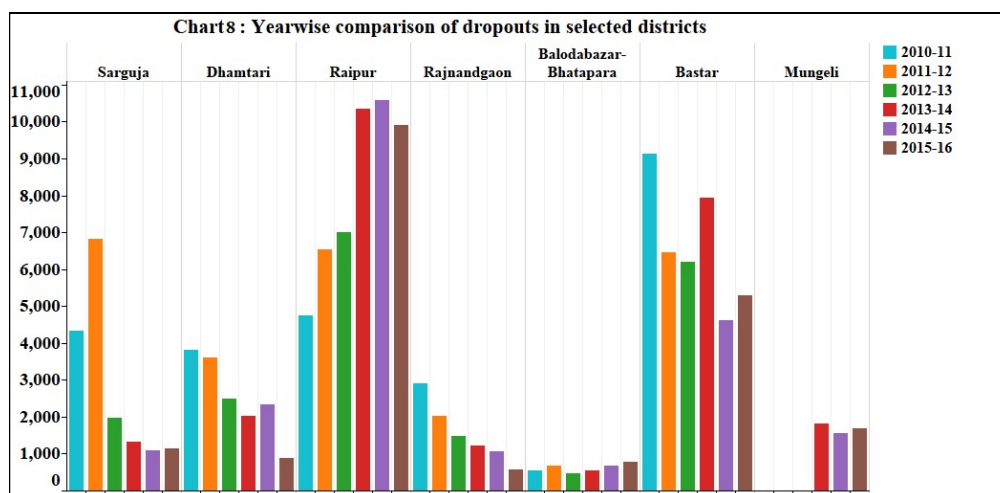
(a) Status in selected districts

The status of dropouts of children in PS and UPS in the selected districts during 2011-16 is detailed in **Table 2.2.5** below:

**Table 2.2.5: Details of dropout in the selected districts
Dropout percentage increase/decrease in 2015-16 vis-à-vis 2010-11**

Name of the District	Year					
	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
Surguja	4328	6821	1958	1324	1087	1145 (-74)
Dhamtari	3825	3612	2501	2027	2325	880 (-77)
Raipur	4739	6544	6990	10350	10571	9912 (109)
Rajnandgaon	2917	2033	1484	1217	1053	561 (-81)
Balodabazar-Bhatapara	554	677	461	544	686	783 (41)
Baster	9125	6457	6197	7944	4613	5290 (-42)
Mungeli	NA	NA	NA	1815	1557	1696 (-7)

(Source: Information furnished by DEOs and DPCs and compiled by audit)



In two out of seven test checked districts viz. Balodabazar-Bhatapara and Raipur the dropout rate increased by 41 *per cent* and 109 *per cent* respectively in 2015-16 in comparison to 2010-11. In contrary, in five districts⁶ number of dropouts decreased and the percentage of decrease ranged between seven and 81 *per cent* in 2015-16 over 2010-11.

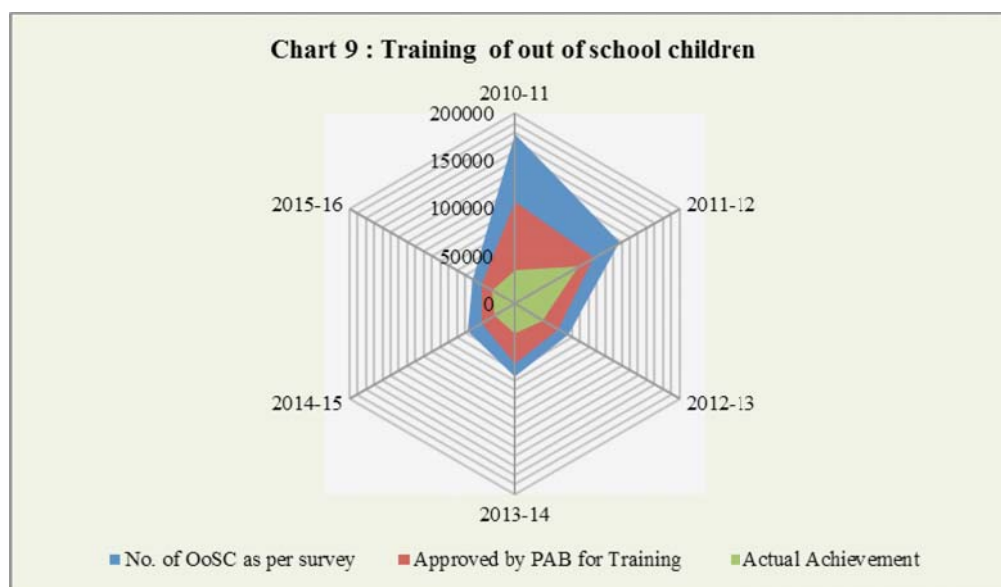
During exit conference (October 2016), Government stated that the percentage of retention will be verified and the main reason of dropout was seasonal migration of labourers with family. The fact remains that Government had not furnished any data of migration of children in support of their reply.

2.2.7.5 Training to out of school children

As per Section 4 of the Act where a child above six years of age has not been admitted in any school or though admitted, could not complete his or her elementary education, then, he or she shall be admitted in a class appropriate to his or her age. The Act further provides for special training for age appropriate admission for Out of School Children.

Audit observed that during 2010-16, the MD, RGSM proposed training for 3.98 lakh Out of School Children in AWP&B against 5.54 lakh surveyed children which was approved by the GoI. This resulted in shortfall of training for 1.56 lakh Out of School Children which ranged between 60 and 83 *per cent* during 2010-16. The targets of the training were also not achieved and the shortfall in achievement ranged between 32 and 80 *per cent* (Appendix-2.2.8) during the same period.

There was shortfall in training of out of school children against the target



During exit conference (October 2016), Government stated that the system would be strengthened to cover training of maximum percentage of children surveyed. The fact remains that the department had not followed the provision of the Act and planned training for less number of children without valid grounds.

⁶ Bastar (42), Dhamtari (77), Mungeli (7), Rajnandgaon (81) and Surguja (74)

All the physically challenged children and blind children were not covered under the transport and escort facilities

2.2.7.6 Transport and escort allowance for children with special needs

As per Section 3(3) of the Act, Children with Special Needs (CWSN) shall have the right to pursue free and compulsory elementary education. CWSN are those children who are physically challenged or having physical disabilities of different degree, kind and category. As per Rule 35.3 of Manual on Financial Management and Procurement (MFM&P) of SSA, every child with special needs should be placed in regular schools, with needed support services.

Scrutiny of the records of the MD, RGSM revealed that all the physically challenged children were not covered (14 to 67 *per cent*) under the transport facilities and blind children were also not provided (36 to 84 *per cent*) with escort facilities during 2011-16 (**Appendix-2.2.9 and 2.2.10**). The department thus, did not ensure providing basic facilities to the needy as per the Act and deprived the needy of the facility.

During exit conference (October 2016), Government stated that priorities would be fixed to cover the maximum percentage of children with disabilities under transport and escort facilities. Fact remains that all the physically challenged children were not covered under the transport facilities and blind children were not provided escort facilities without any valid ground.

2.2.8 Creation of physical and educational infrastructure facility

2.2.8.1 Physical infrastructure

As per Section 19 (2) of the Act, where a school established before the commencement of the Act does not fulfil the norms and standards specified in the schedule such as separate toilets for boys and girls, at least one classroom for every teacher, room for headmaster, barrier free access, drinking water facilities, boundary wall and playground, it shall take steps to fulfil such norms and standard at its own expenses, within a period of three years from the date of such commencement i.e. by March 2013.

Scrutiny of records of the MD, RGSM and DPI revealed that the time frame of three years for completion of various infrastructure facilities such as school buildings, toilets, drinking water facilities, special lavatories for disabled and headmaster's room had not been adhered to. Out of 68,879 sanctioned civil works during 2001-10, 2,551 works (four *per cent*) remained incomplete by March 2013 (**Appendix-2.2.11**). Further, out of 1.60 lakh works sanctioned during 2010-16, 20,988 works (13 *per cent*) remained incomplete as of March 2016 in the State. Incomplete infrastructures both as of March 2013 and March 2016 ranged between two and 43 *per cent* for various components (**Appendix- 2.2.12**). In the seven test checked districts, 2,638 works were incomplete as of March 2016 on which funds of ₹ 66 crore were blocked for one to 13 years.

(a) Status in test checked schools

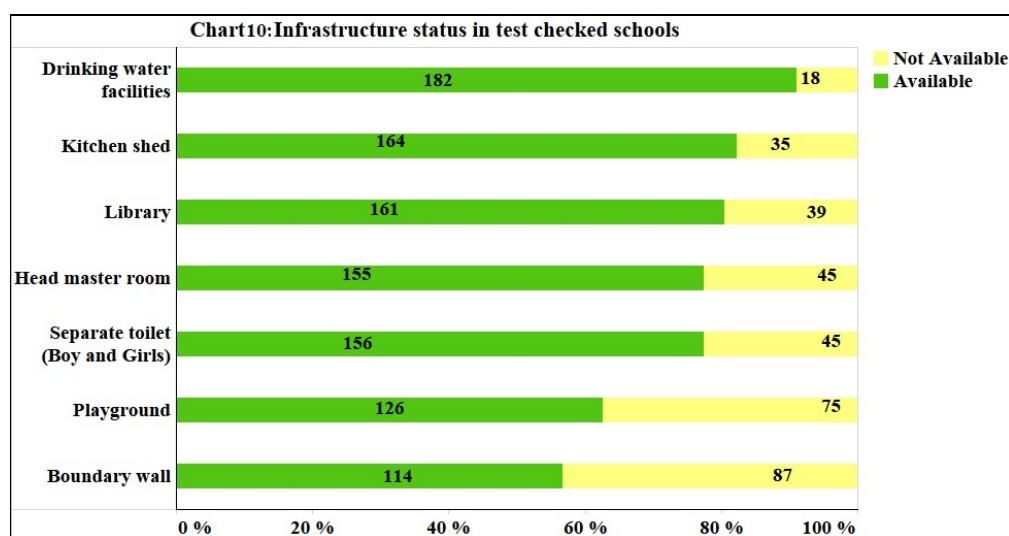
Physical verification of 210 government/ government aided schools revealed shortage of infrastructural facilities as of March 2016 as detailed in **Table 2.2.6** below:

Infrastructure facilities were not provided in schools in violation of Section 19 of the Act as 2,551 works remained incomplete by the completion deadline

Table 2.2.6: Statement showing details of not having infrastructure facilities in schools

Sl. No	Name of Infrastructure facility	Available	Not Available	Information not available	Percentage not available
1.	Separate toilet (Boys and Girls)	156	45	9	22
2.	Drinking water facilities	182	18	10	9
3.	Library	161	39	10	20
4.	Playground	126	75	10	37
5.	Kitchen shed	164	35	11	18
6.	Head Master room	155	45	10	23
7.	Boundary wall	114	87	9	43

(Source-Information furnished by schools and compiled by audit)



It is evident from the above table that out of 210 government/government aided schools, 18 to 87 schools had no basic infrastructural facilities ranging between nine and 43 *per cent*. Reasons included works remaining incomplete, funds misappropriated by construction agencies i.e. Panchayat Secretaries besides slow execution of works, change of construction agencies etc. as discussed in subsequent paragraphs.

During exit conference (October 2016), Government stated that funds will be arranged to complete the infrastructural facilities. The fact remains that for not completing the infrastructure by 2013 and even by 2016, the Act mandate was violated.

2.2.8.2 Unfruitful expenditure of ₹ 19.82 crore on incomplete boundary walls

The State Government sanctioned (2010-16) construction of 9,130 boundary walls in PS and UPS, out of which 7,417 boundary walls (81 *per cent*) were completed, 1,482 (16 *per cent*) were in progress and 231 (three *per cent*) had not been started for want of fund as of March 2016.

In the five out of seven sampled districts, Government sanctioned ₹ 39.55 crore⁷ for construction of boundary walls in 678 schools during 2010-13 and

678 boundary wall works were not completed as of March 2016 in five sampled districts despite incurring expenditure of ₹ 19.82 crore

⁷ Balodabazar-Bhatapara - ₹ 12.88 crore, Bastar - ₹ 13.69 crore, Dhamtari - ₹ 1.08 crore, Raipur- ₹ 10.50 crore and Rajnandgaon- ₹ 1.40 crore

released first installment of ₹ 19.82 crore⁸. The works were to be completed within three months from the date of sanction. However, it was noticed in audit that the construction of the boundary walls could not be completed as of October 2016 as the second and final installments were not released. On these incomplete boundary walls, Government incurred an expenditure of ₹ 19.82 crore which proved unfruitful as of October 2016.

During exit conference (October 2016), Government confirmed that the boundary wall works were not completed as second installment was not released by the GoI. Government further stated that these would be completed by arranging funds from other sources. However, Government did not mention any time frame within which these would be completed although more than three to five years had gone by since completion periods of these works were over.

2.2.8.3 Preparation of School Development Plan

As per Rule 4 of CGRTE Rules, 2010, the SMC shall prepare a School Development Plan (SDP) at least three months before the end of the financial year in which it is first constituted under the Act. The SDP shall be a three year plan comprising three annual sub plans. The SDP shall contain the estimates of class-wise enrolment for each year, requirement of the number of additional teachers including head teachers, subject teachers and part time instructors, physical requirement of additional infrastructure and equipment over the three year period, entitlements of children such as free text books and uniforms, and any other additional financial requirement for fulfilling the responsibilities of the school under the Act.

SMCs had not prepared SDP in 75 out of 210 schools during 2010-16

During physical verification of 210 test checked schools, it was noticed that 75 SMCs (36 per cent) had not prepared any SDP during 2010-16 due to lack of awareness. It was further observed that out of the above 75 schools, five schools were without Head Masters' room, 15 schools did not have separate toilets, six schools were without drinking water facility, 24 schools lack playground and 31 schools were without boundary walls. This indicated that these schools have not prepared SDP and as such, implementation of the Act was not ensured.

During exit conference (October 2016), Government stated that every school will be insisted to prepare SDP. However, Government did not provide any justification for failing to prepare the SDP by the SMCs during the period reported upon in violation of the Act.

2.2.8.4 Pupil Teacher Ratio

As per Section 25 of the Act, Government shall, within three years from the date of commencement of the Act, ensure that the Pupil-Teacher Ratio (PTR) i.e. one teacher for each 30 children in class I to V and one teacher for each 35 children in class VI to VIII, is maintained in each school.

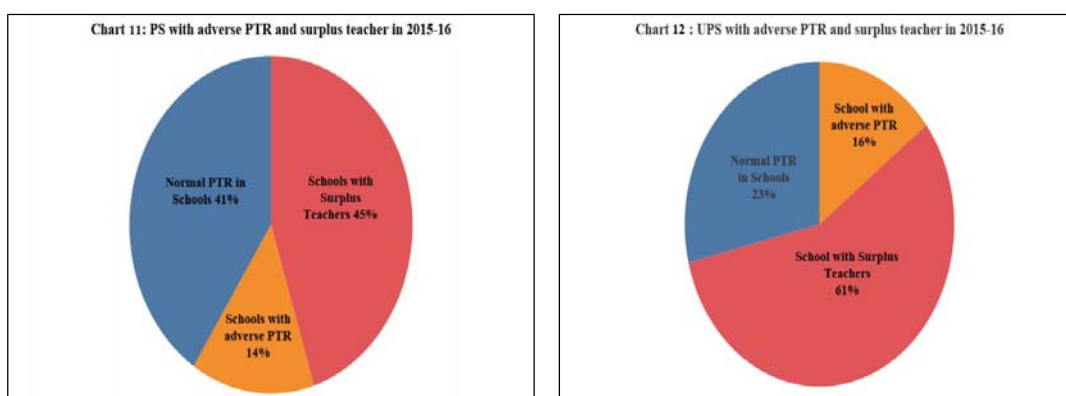
Pupil Teacher Ratios were not maintained in schools according to norm

Scrutiny of records of the MD, RGSM and DPI revealed that the specified PTR was not maintained in both primary and upper primary schools. While

⁸ Balodabazar-Bhatapara - ₹ 6.44 crore, Bastar - ₹ 6.85 crore, Dhamtari - ₹ 0.54 crore, Raipur- ₹ 5.25 crore and Rajnandgaon- ₹ 0.74 crore

adverse PTR was between eight and 27 *per cent* in PS, it was between 16 and 34 *per cent* in UPS during 2011-16 (**Appendix-2.2.13**).

At the same time, 22 *per cent* to 45 *per cent* PS had surplus PTR ranging between 9,236 and 17,739 surplus teachers while 46 *per cent* to 61 *per cent* UPS had surplus PTR ranging between 5,683 and 8,227 surplus teachers during 2011-16. Thus, adverse PTR coexists with surplus PTR in the State. However, Government did not make any arrangement to address the imbalance by rationalising the availability of teachers to reach the optimal ratio within three years i.e. by March 2013 in violation of the Act. The breach of desired PTR in PS and UPS continued unabated till 2015-16 in the State for continued lack of intervention by the Government under the Act as shown in the charts below:



(a) Status in test checked schools

In 210 test checked schools, PTR was noticed less in 24 PS (11 *per cent*) and 20 UPS (10 *per cent*) while in 25 PS (12 *per cent*) and 57 UPS, there were surplus teachers as of March 2016. Thus, in the selected schools audit also noticed that adverse PTR coexists with surplus teachers against the basic objective of the Act.

During exit conference (October 2016), Government stated that action would be taken as per the provision of the Act. The fact remains that the department failed to comply with the provision of the Act to achieve the desired PTR in more than three years of expiry of deadline.

2.2.8.5 Training of untrained teachers

As per Section 23(2) of the Act, all teachers not possessing the minimum qualifications at the time of commencement of the Act, shall acquire such minimum qualifications within a period of five years from the commencement of the Act.

In the State, 45,223 teachers in primary level and 15,924 teachers at upper primary level (total 61,147 teachers) were untrained as of April 2012. National Council for Teacher Education (NCTE) accorded (May 2012) approval to the State Government to conduct training programme for 45,223 untrained teachers working in primary level. The untrained teachers working at upper primary level had been asked by SCERT to acquire professional qualification before 2015 through Open Distance Learning (ODL) mode programmes run by Indira Gandhi National Open University, State Open

11,963 teachers were untrained in the State in government schools

University or any other Open University. This included two years Diploma in Elementary Education programme in ODL-cum-contact mode to be offered by the State and implemented by SCERT.

Scrutiny of records in the offices of the MD, RGSM, DPI and SCERT revealed that 11,963 (20 *per cent*) out of 61,147 untrained teachers in the State (6,111 teachers of Government/Government aided PS, and 5,852 teachers in government UPS) remained untrained as of March 2016 even though five years period expired in 2015.

Further, in seven test checked districts, 3,633 (nine *per cent*) out of 40,851 teachers remained untrained as of March 2016. In the 210 test checked schools, 61 teachers (seven *per cent*) in 39 schools (19 *per cent*) were found untrained. Hence the objective of imparting training to the untrained teachers could not be achieved by the State within the timeline. However, it was not done till October 2016.

During exit conference (October 2016), Government stated that extension of another five years has been sought for from GoI to complete the training process. Fact remains that Government failed to provide training to the teachers even after lapse of five years from the commencement of Act.

2.2.8.6 Educational qualifications of teachers in private schools

1,525 teachers were untrained in selected 145 private schools under the selected test checked districts

Scrutiny of records of DEOs and BEOs of seven test checked districts revealed that out of 2,594 teachers appointed in 145 private schools, 1,069 (42 *per cent*) teachers were trained and 1,525 teachers (59 *per cent*) were untrained as of March 2016. This indicated that the private schools also run with untrained teachers and their percentage was much higher than government schools (nine *per cent*) in selected districts.

During exit conference (October 2016), Government stated that steps would be taken to de-recognise the schools with unqualified teachers in a planned manner. However, no roadmap to do this along with timeline was furnished to audit.

2.2.8.7 Observance of working days/instructional hours in schools

Two to 21 UPS out of 210 test checked schools did not observe the working days during 2010-16

Schedule of Section 19 and 25 of the Act prescribes minimum of 200 working days for PS and 220 working days for UPS.

In physical verification of 210 test checked schools it was noticed that required working days were observed in PSs but not in UPSs. The year-wise number of UPS which had not observed the norms for working days are detailed in **Table 2.2.7** below:

Table 2.2.7: Details of UPS which did not observe norms for working days

School	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
UPS	21	16	20	8	2	5

(Source: Compiled by Audit from school records)

The above table shows that during the period 2010-16, UPS ranging from two to 21 did not observe the working days as per the norms.

During exit conference (October 2016), Government stated that working days were not observed by the UPS due to local reasons and steps will be taken to ensure observance of maximum working days as per norms. The fact remains that the Act provisions during the period reported upon were not adhered to.

The required percentage of admission into the private schools for disadvantaged groups was not fulfilled

2.2.8.8 Status of implementation of reservation in private schools

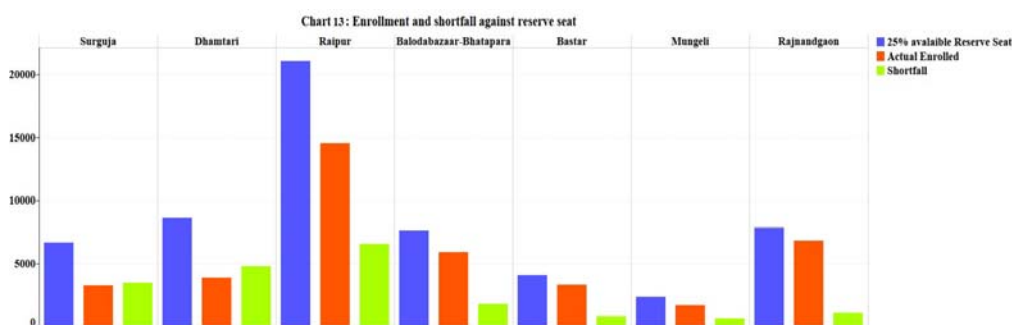
Section 12 (1) (c) of the Act stipulates that private schools shall admit children from weaker Sections and disadvantage⁹ groups in class I to the extent of at least twenty-five *per cent*, of the strength of that class in the neighbourhood schools and provide free and compulsory elementary education. As per the Government's order (September 2012) cost fixed per child for PS is ₹ 7,650 per annum and for UPS is ₹ 12,050 per annum including uniform and text books.

(A) Scrutiny of records in DPI revealed that the required percentage of admission into the private schools for disadvantaged groups was not fulfilled and the shortfall ranged between seven and 23 *per cent* during 2012-16. Findings in test check of records in selected districts are shown in **Table 2.2.8** below:

Table 2.2.8: Statement of enrolment of children under disadvantage group

District	Schools	Total number of Reserved Seat	Actual number of admission	Shortage of admission in number	Percentage of deficit
Balodabazaar-Bhatapara	262	7606	5841	1765	23
Bastar	131	4050	3275	775	19
Dhamtari	175	8602	3822	4780	56
Mungeli	124	2333	1692	641	27
Raipur	863	21084	14554	6530	31
Rajnandgaon	297	7820	6798	1022	13
Surguja	189	6648	3226	3422	51

(Source-Information provided by DEOs and DPCs and compiled by audit)



It can be seen from the above table and chart that the shortage of children for admission under disadvantage group and weaker Section in the selected districts ranged between 641 and 6,530 and the percentage of deficit to required percentage (25 *per cent*) of enrolment ranged between 13 and 56 *per cent*.

The DEOs replied that the reasons of shortage were absence of children under the disadvantaged category within the prescribed neighbourhood under the

⁹ Child belonging to Scheduled Castes (Article 341 and 342), Scheduled Tribe, a child with 40 *per cent* disability and a child whose parents are having certificate of Recognition of Forest Rights

Act. However, Government did not provide any information about the steps it had taken to spread awareness among the children belonging to the above category to take admission in the private schools.

(B) Audit further observed that DPI allotted funds worth ₹ 34.99 crore for the years 2010-11 and 2011-12 in 2012-13 for reimbursement of education cost of children admitted in private schools. Thus, reimbursements were not made timely (**Appendix-2.2.14**).

DPI stated (July 2016) that the reimbursement of fees were not made timely as the committee constituted at the Government level delayed examination and fixation of the rate of reimbursement of fee.

(C) In the seven test checked districts, the following irregularities were noticed:

- In Surguja district, out of allotment of ₹ 5.70 crore during 2010-16, ₹ 2.87 crore was not distributed and was deposited in the bank account while ₹ 91.94 lakh was retained in the Personal Deposit Account.
- In DEO Mungeli, an amount of ₹ 6.14 lakh was found undisbursed and was laying in the bank account as of March 2016.
- DEO, Bastar diverted ₹ 6.02 lakh and incurred expenditure on organising pravesh mela (January 2016) in schools.

During exit conference (October 2016), Government stated that steps will be taken to expand the jurisdiction of every private school so that the required percentage of admission is ensured. Further, in respect of diversion of funds and blockage of funds, it was stated that action will be taken after examination. However, the timeline within which these actions would be taken was not intimated to audit.

2.2.8.9 Provisions of the Act not adhered to by private schools

As per Rule 15 (1) (b) of CGRTE Rules, 2010, no school shall be run for profit by any individual, group or association of individuals or any other persons. The Government issued (April 2012) direction to all the Collectors and DEOs to examine the Income and Expenditure Statement furnished by private schools to assess whether the schools run on principle of no profit- no loss and action is to be initiated against the schools not adhering to the rules.

Audit observed in the office of the DEO, Raipur that four schools had shown excess income of ₹ 8.47 crore in their Income and Expenditure Statement for the years 2012-15 (**Appendix-2.2.15**) which was against the principle of no profit-no loss as per the Rule. However, neither any mechanism was established by the department to prevent such malpractices by the private schools nor any action had been initiated against the concerned schools for violating the norms as of October 2016.

In the exit conference (October 2016), Government stated that the rule position about this would be examined. The reply was not acceptable because there was no valid reason for not initiating action against such schools for more than two to three years.

2.2.9 Financial Management

2.2.9.1 Funding pattern

There was short release of ₹ 5,787 crore against ₹ 13,379 crore approved by Project Approval Board

Till the year 2014-15, funding pattern of the programme between the Central and the State Governments was in the ratio of 65:35 and from the year 2015-16 it was revised to 60:40. The method of funding was also changed in 2013-14. Till 2013-14, the approved amount of fund was released directly by the Central/State Government to State Implementing Society (RGSM) under SSA. From the year 2014-15 onwards, the central share is released to the State which in turn releases it along with the state share to the MD, RGSM for implementation of the approved activities. The State Project Office (RGSM) distributes funds to DPCs, BRCs and SMCs for further disbursement under various interventions.

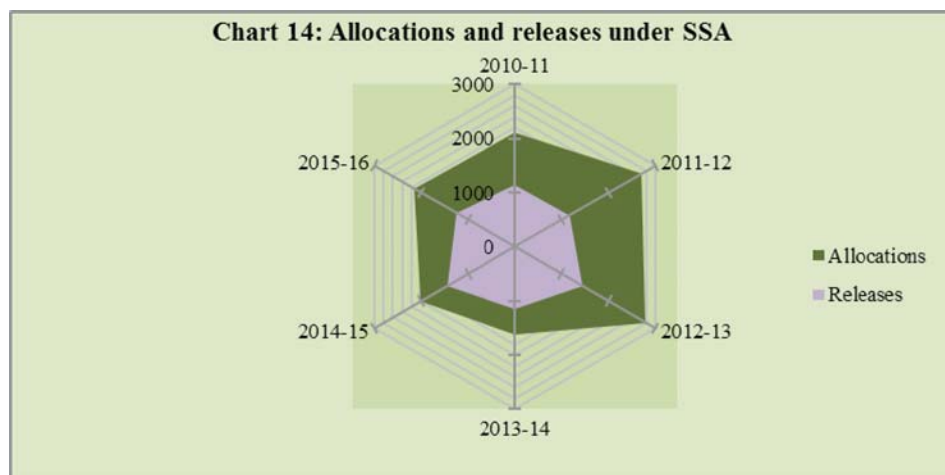
SSA is the vehicle for implementation of the provision of the RTE Act and budget is allocated under SSA. The details of budget allocations and releases during 2010-16 are shown in **Table 2.2.9** below:

Table 2.2.9: The details of budget allocations and releases during 2010-16

(₹ in crore)

Year	Allocations			Releases			Percentage of Release against the Allocation		
	GoI	State	Total	GoI	State	Total	GoI	State	Total
2010-11	1375	740	2115	736	392	1128	54	53	53
2011-12	1752	943	2695	739	430	1169	42	46	43
2012-13	1819	979	2798	959	484	1443	53	49	52
2013-14	1057	569	1626	767	392	1159	73	69	71
2014-15	1297	699	1996	927	514	1441	71	74	72
2015-16	1289	860	2149	622	630	1252	48	73	58
Total	8589	4790	13379	4750	2842	7592	55	59	57

(Source: Information provided by RGSM and compiled by Audit)



It can be seen from the above table and chart that ₹ 7,592 crore was released by GOI and the State Government against ₹ 13,379 crore approved by the PAB. This resulted in short release of ₹ 5,787 crore (43 per cent) during 2010-16. The department replied that short release of fund was mainly due to short release of central share and proportionate release by State Government accordingly.

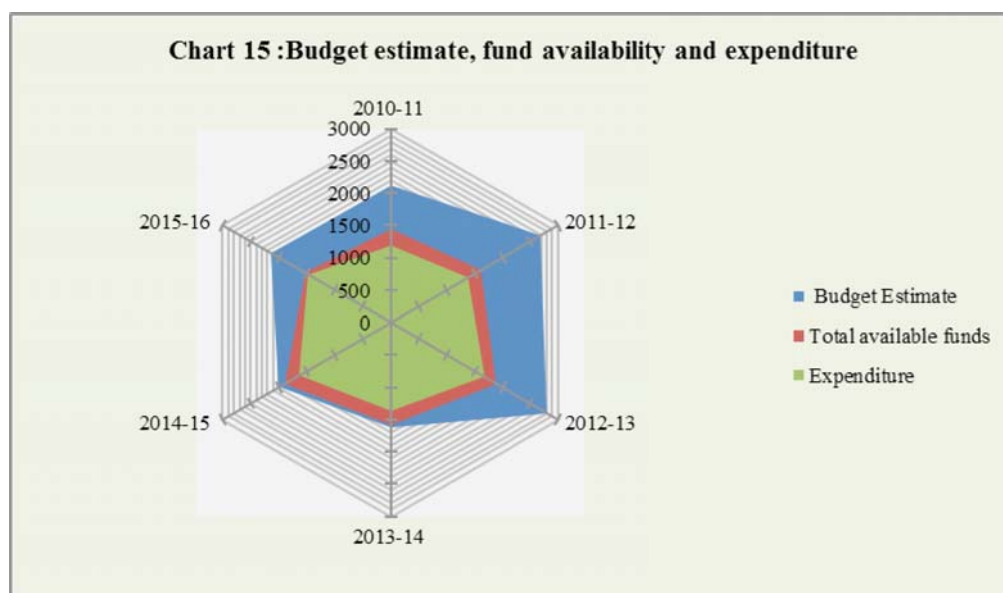
2.2.9.2 Budget Estimates and Expenditure

The position of budget estimates, releases and expenditure during 2010-16 is shown in Table 2.2.10 below:

Table 2.2.10: Details of budget estimates, funds released and expenditure

(₹ in crore)									
Year	Budget Estimate	Actual release (Col 5+6)	Opening Balance	GoI release (Per cent)	State Release (Per cent)	13 th Finance commission	Others	Total (Col 4+5+6+7+8)	Expenditure
1	2	3	4	5	6	7	8	9	10
2010-11	2115	1128	168	736(65)	392(35)	136	18	1450	1185
2011-12	2695	1169	265	739(63)	430(37)	154	28	1351	1375
2012-13	2798	1443	241	959(66)	484(34)	174	30	1647	1671
2013-14	1626	1159	217	767(66)	392(34)	194	16	1369	1356
2014-15	1996	1441	230	927(64)	514(36)	200	29	1670	1640
2015-16	2149	1252	260	622(50)	630(50)	0	17	1269	1478
Total	13379	7592		4750(63)	2842(37)	858	138	8756¹⁰	8705

(Source: Information furnished by RGSM and complied by Audit)



It may be seen from the above table that:

- During 2015-16, the release of the state share was 50 per cent against the prescribed limit of 40 per cent. During 2010-15, the central share ranged between 63 and 66 per cent against the requirement of 65 per cent and the state share between 34 and 37 per cent against the requirement of 35 per cent. Thus, the obligations were not discharged by both the GoI and the State Government as per norms as mentioned in paragraph 2.2.9.1.
- During 2010-15, the State Government received ₹ 858 crore as grant under 13th Finance Commission. The entire amount was spent on payment of salaries to teachers although these were to be utilised for other recurring expenditure. The payment under this head ranged between 41 and 74 per cent of the total expenditure during 2011-16.

41 to 74 per cent of total expenditure was spent on payment of salaries to teachers

¹⁰ Opening balance was included only for the financial year 2010-11

During exit conference (October 2016), Government stated that State released its share according to Central release and GoI had not released the approved amount by PAB. The reply was not acceptable as the State Government had not released its share according to approved AWP&B.

2.2.9.3 Delay in release of grants

The department released funds with a delay of up to eight months

The MFM&P under SSA stipulates that GoI would release funds directly to the State Implementing Societies in two installments in April and September in each financial year. Further, as per Rule 91.2 of MFM&P, the State should issue its share in agreed ratio of assistance within 30 days of the receipt of the central share as per the approved sharing arrangement.

Audit observed in DPI that the department released funds with a maximum delay of up to eight months during 2010-16 thereby causing delay in availability of funds at each level of implementation.

During exit conference (October 2016), Government stated that delay will be regularised in future. However, no justification for the delay for the period reported upon was given.

2.2.9.4 Pending Utilisation Certificates

Utilisation certificate for ₹ 17.50 crore were not submitted by the SCERT

Scrutiny of records of the MD, RGSM revealed that ₹ 49.90 crore was released to the SCERT under different components of SSA during 2013-14 and 2014-15 for implementation of the programme. Against this, SCERT submitted utilisation certificates (UCs) for ₹ 32.40 crore and UCs for ₹ 17.50 crore were pending (March 2016) as detailed in **Table 2.2.11** below:

Table 2.2.11: Details of pending Utilisation Certificate

(₹ in crore)			
Head	Amount released	UCs Received	Pending UCs
Research Methodology	0.06	0.03	0.03
Master Trainers	1.25	1.09	0.16
Training of untrained teacher	48.59	31.28	17.31
Total	49.90	32.40	17.50

(Source: Information furnished by RGSM)

It can be seen from the above table that UCs for ₹ 17.50 crore were not submitted by the SCERT as it did not receive the Income and Expenditure Statement from training centres. However, RGSM had not made any correspondences till May 2016.

During exit conference (October 2016), Government stated that SCERT will be directed to submit UCs with immediate effect. The fact remains that UCs were not submitted even after lapse of one to two years of receipt of fund.

2.2.9.5 Pending adjustment of advances under SSA

Advance of ₹ 166 crore released to various units were pending for adjustment

As per Rule 74.1 of MFM&P, all funds released to the districts and sub-district level units are initially classified as advances and accordingly mentioned in the books of accounts. Further, Rule 75.1 of MFM&P prescribes time limit of one month after the close of the financial year for submission of accounts.

Scrutiny of records of MD, RGSM revealed that advances of ₹ 166 crore released to BRCs, CRCs and SMCs etc for implementation of various interventions under SSA during 2010-15 were pending for adjustment as of

March 2016 as these committees did not submit the expenditure reports to the RGSM for adjustment.

During exit conference (October 2016), Government stated that adjustment of advances will be carried out. The fact remains that advances had not been adjusted within the prescribed time limit in violation of Rule 75.1 of MFM&P.

2.2.10 Irregularities in procurement

2.2.10.1 Excess expenditure of ₹ 25.29 crore in procurement of uniforms

Norms for intervention under SSA framework provide free distribution of uniforms to students for class I to VIII within a ceiling of ₹ 400 per two sets per child in a year. The State Government has two agencies viz. DPI and RGSM for procuring and distribution of uniforms to the students. DPI procured uniform at the rate fixed by the Gramodyog Department (GD).

DPI incurred an excess expenditure of ₹ 24.19 crore in the procurement of uniforms

(i) Audit noticed that DPI incurred an expenditure of ₹ 102.24 crore on procurement and distribution of 39,02,743 sets of uniforms (18,86,266 sets for boys and 20,16,477 sets for girls) for children in PS and UPS in 2014-15 and 2015-16 at the rate of ₹ 454 per boy and ₹ 512 per girl in PS for two sets of uniforms (size 20 inches to 26 inches). Similarly, the rate of procurement was ₹ 588 per boy and ₹ 656 per girl (size 28 inches to 34 inches) in UPS. Thus, DPI incurred an excess expenditure of ₹ 54 per boy and ₹ 112 per girl in PS and ₹ 188 per boy and ₹ 256 per girl in UPS for two sets of uniforms. In contrary, during the same period, MD, RGSM procured the same sets of uniforms within ceiling of ₹ 400 per two sets.

Hence, two different types of rates were applied by DPI and RGSM in implementation of the same scheme under one management. As a result, DPI procured the uniforms at an excess cost of ₹ 24.19 crore (**Appendix-2.2.16**).

DPI stated that the School Education Department implemented the uniform scheme as per rate fixed by State Government whereas the rate applied under SSA was fixed as per GOI guideline. The reply was not acceptable as purchases made at higher rates when lower rates were available and also procured by another arm of the same department led to excess expenditure.

Avoidable expenditure of ₹ 1.10 crore were made in procurement of uniforms

(ii) Likewise, DPI also decided to procure uniforms from GD in 2011-12 with a condition of paying 75 per cent advance along with the supply order. The rates fixed per set of uniform were ₹ 205.50 (size 20 inches to 26 inches) and ₹ 262.00 (28 inches to 34 inches) effective from July 2010. GD revised the rates to ₹ 256 and ₹ 328 per set with effect from October 2011.

Scrutiny revealed that DPI placed (August 2011) supply order for procurement of 2,00,164 sets of uniforms but 75 per cent advance payment, as agreed, was not made to GD to avail the prevailing rate. Also, no condition was imposed on the supplier to deliver the uniforms at the rate prevailing at the time of issue of the supply order. As a result, when the supplies were made in February 2012, DPI made a payment of ₹ 5.55 crore at higher rate of October 2011. Thus, the DPI could not suitably secure the benefit of lower rate available at the time of issuing the supply orders which would have facilitated the purchase at only ₹ 4.45 crore. This resulted in avoidable

expenditure of ₹ 1.10 crore (**Appendix- 2.2.17**). DPI confirmed that the guideline of providing advance payment of 75 per cent was not adhered to while GD delayed the supply of uniforms and raised bills at rates effective from October 2011 resulting in avoidable payment of ₹ 1.10 crore.

In the exit conference (October 2016), Government stated that the issue of quality and cost would be examined for purchases made by both DPI and SSA. However, Government neither gave any justification on the reply of DPI who accepted purchases at higher rates and making avoidable payments by not adhering to the purchase guidelines.

2.2.10.2 Extra expenditure of ₹ 7.70 crore on free distribution of text books

RGSM incurred an extra expenditure of ₹ 7.70 crore on procurement of text books at higher rate than admissible

As per Rule 9 of CGRTE Rules, 2010, children (class I to VIII) attending a school established, owned or controlled by Government shall be entitled to free text books and uniforms.

As per norms for intervention under SSA framework, GoI fixed ₹ 150 per child in PS and ₹ 250 per child in UPS for providing text books to children. In case a state partially subsidises the cost of text books being supplied to children in the elementary classes, then the assistance under the SSA would be restricted to that portion of the cost of the books which was being borne by the children, subject to the overall ceiling stipulated above.

Scrutiny of records of MD, RGSM revealed that Chhattisgarh Text Book Corporation (CTBC) supplied text books to 26,27,818 numbers of children (Class VI to VIII) during 2012-13 to 2015-16 at the price ranging from ₹ 256 to ₹ 317 per child. On the above supplies, RGSM incurred an expenditure of ₹ 73.40 crore against the admissible ceiling of ₹ 65.70 crore at ₹ 250 per child. Thus, procuring books at higher prices resulted in extra expenditure of ₹ 7.70 crore (**Appendix-2.2.18**).

During exit conference (October 2016), Government stated that the norms will be followed in future. The fact remains that the extra expenditure proved a burden on the State exchequer as the amount had to be met from the state budget for which neither action was taken nor contemplated to fix accountability.

2.2.10.3 Irregular payment of ₹ 80.45 lakh on procurement of furniture

DPC Surguja paid ₹ 80.45 lakh irregularly to the firms for procurement of furniture

Audit observed that DPC, Surguja placed (February/March 2011) supply orders worth ₹ 2.35 crore to 10 firms for supply of 7,495 tables and benches for UPSs and made payment of ₹ 2.70 crore. The payment included Value Added Tax (VAT) for ₹ 34.58 lakh which was not deducted from the supplier's bills in violation of the provision of Section 27 of the VAT Act (**Appendix-2.2.19**). Further, the concerned firms had also not submitted any certificate of payment of VAT. Thus, the payment of VAT by DPC to the supplier instead of deducting it was irregular.

Audit also observed that ₹ 45.87 lakh (**Appendix-2.2.20**) was paid between April 2011 and July 2011 to four firms for supply of 2,532 tables and benches in 499 UPS. However, the concerned suppliers did not supply (July 2016) the tables and benches to the schools but no action had been initiated against the

suppliers (July 2016). Thus, payment without verifying the receipt of the items was irregular.

Hence, DPC, Surguja made irregular payment of ₹ 80.45 lakh by violating the norms and failing to exercise necessary due diligence.

During exit conference (October 2016), Government stated that the matter will be examined and action will be initiated against the concerned officials/agencies. The fact remains that action against the suppliers had not been initiated even after lapse of five years.

2.2.10.4 Irregular procurement of computers worth ₹ 3.29 crore under Computer Aided Learning Programme

Irregular payment of ₹ 3.29 crore were made to firms in procurement of computers

PAB sanctioned (October 2010) ₹ 9.00 crore for 18 districts of the State for good infrastructure under Computer Aided Learning Programme (CAL). As per the sanction, 288 UPS were to be developed under CAL with Large Format Display (LFD) computers.

Scrutiny of records of MD, RGSM revealed that supply order was issued (October 2010) to a firm registered under Director General of Supplies & Disposal (DGS&D) rate contract for supply of 246 units of computer equipment for schools at the rate of ₹ 1,26,500 per unit for a total cost of ₹ 3.29 crore.

However, another firm supplied (October 2010) the computers and received payment of ₹ 3.29 crore (February 2011). Interestingly, the RGSM neither terminated the contract of the firm with whom it entered into the contract nor placed any supply order to the other firm. The second firm was also not registered under DGS&D rate contract. Thus, procurement of computer equipment worth ₹ 3.29 crore from the other firm was irregular.

The Mission Director stated that (May 2016) that the second firm was an authorised dealer of the first firm to whom supply order had been placed and in exit conference (October 2016), Government stated that the matter will be examined.

Reply was not acceptable because the first firm had reported to the department that the second firm was not its authorised agent and as such the computers purchased from the firm without any contract was irregular. The department had not taken any action against the MD who not only subverted the contract conditions but also made false deposition of facts.

2.2.10.5 Inadmissible payment of allowances of ₹ 5.12 crore to panchayat teachers

Allowances worth ₹ 5.12 crore were paid to panchayat teachers in contrary to the government orders

As per Panchayat and Rural Development Department order (May 2013) Panchayat Shikshakarmi who successfully completed eight years of service will draw pay scale equivalent to regular teachers. Further, the State Government clarified (December 2013) that Panchayat teachers are not entitled for other allowances except dearness allowance.

Audit noticed that out of 27 test checked BEOs, in 20 BEOs 7,217 Panchayat teachers, who successfully completed eight years of service were paid ₹ 5.12 crore as house rent, medical, stagnation and other allowances during

the period May to December 2013 in contrary to the above orders resulting in an inadmissible payment of ₹ 5.12 crore.

During exit conference (October 2016), Government stated that as per rules appropriate action will be taken against the concerned teachers. However, Government did not give any justification for not taking or contemplating action against the BEOs involved in payment of inadmissible allowances to teachers even after lapse of three years.

2.2.10.6 Misappropriation of ₹ 9.69 crore

₹ 9.69 crore could not be recovered from Sarpanchs of GPs provided for civil works in Surguja and Mungeli districts

Scrutiny of records in DPC, Mungeli revealed that ₹ 74.76 lakh was released to Sarpanchs of Gram Panchayats (GPs) in 2007-10 for 39 civil works which included construction of additional class rooms, PS buildings etc. However, the works were incomplete (March 2016). Although, proposal for registering cases for Revenue Recovery had been issued against the Sarpanchs in 2011-12, the amount had not been recovered even after lapse of four years as of October 2016.

Similarly, DPC Surguja, released ₹ 8.94¹¹ crore to Sarpanchs of GPs for construction of 274 civil works during 2005-09, 2010-11 and 2012-13. It was observed that the Sarpanchs had not submitted (July 2016) UCs of the released amounts even after lapse of three to 11 years.

The DPC, Surguja stated (July 2016) that the funds had been misappropriated by the construction agencies and Revenue Recovery Certificate (RRC) had been issued to recover the amount. Further, DPC, Mungeli stated (July 2016), that RRC for 39 works had been registered for recovery of ₹ 74.76 lakh. The efforts to recover the amounts have been made at Janpad and Government levels.

During exit conference (October 2016), Government stated that efforts would be made to recover the amount. The fact remains that no criminal action was initiated by the department for misappropriation of Government money against the defaulters. Moreover, recovery made, if any, even after issue of RRCs had not been intimated (December 2016).

2.2.11 Management, Monitoring and Evaluation

There were shortfall in conducting meetings by SAC and SMC while less number of inspections were made by DEOs and BEOs. Posts of BRPs and CRPs were vacant

The Act entrusts responsibility on the School Education Department of the State Government for providing schools, infrastructure, trained teachers, curriculum and teaching/learning materials. It also envisages monitoring mechanism, right from the State Advisory Council (SAC) and SCPCR at the state level to SMC at school level. The detailed position of inspection, monitoring and posting is shown below in **Table 2.2.12**

¹¹ In the year 2005-09 sanctioned amount of ₹ 6.46 crore for 194 works and in the year 2010-11 and 2012-13 of ₹ 2.48 crore for 80 works

Table 2.2.12: Position of inspection, monitoring and posting

Sl. No.	Monitoring Institution	Function	Monitoring done
1	State Advisory Council (SAC)	As per Section 34 of the RTE Act, the State Government should constitute SAC. Further, the procedures for transaction of business of the council mandates meeting regularly, at such time as the chairperson thinks fit. However, a gap of three months shall be maintained between its last and the next meeting.	The State Government constituted SAC (March 2012) after two years of the enactment of the Act. Further, only two meetings (February 2014 and February 2015) were conducted during 2010-16 in place of 16 meetings resulting in a shortfall of 14 meetings. Reduced number of meetings limits the opportunity to discuss core issues of the committee.
2	State Commission for Protection of Child Rights (SCPCR)	Constituted (June 2010) to redress the complaints registered in the Commission as per Section 31 of the Act.	Out of 451 registered cases, 443 cases were disposed off and eight cases were pending as of March 2016. Thus, the disposal of cases were satisfactory.
3	District Education Officer (DEO)	As per Rule 16 of Chhattisgarh Education Code, the DEO shall inspect all UPS in the district once in a year and shall maintain inspection register.	The position of inspection conducted by the DEOs in the seven test checked districts are as below: Surguja–Seven to nine <i>per cent</i> (2012-16); Bastar - Four to seven <i>per cent</i> (2010-16); Dhamtari –Eight to ten <i>per cent</i> (2010-14); Raipur- 17 to 30 <i>per cent</i> (2013-16); Mungeli, Balodabazar-Bhatapara and Rajnandgaon had not submitted information to audit. Thus, the monitoring through the inspection of schools were impaired.
4	Block Education Officer (BEO)	As per Rule 16 of Chhattisgarh Education Code, the BEO shall inspect schools at least two times in a year and shall maintain inspection register.	Out of 27 test checked BEOs, in 17 BEOs two to 89 <i>per cent</i> of schools had not been inspected during 2010-16 and inspection registers were also not maintained. Thus, the monitoring was deficient.
5	School Management Committee (SMC)	Rule 3 (5) of the CGRTE Rules, 2010 provides that the SMC shall meet at least once a month and the minutes and decisions of the meetings shall be properly recorded.	Out of 210 test checked schools, in 178 schools (85 <i>per cent</i>) SMC meetings were not conducted as per norms during 2010-16. In 103 to 141 schools, attendance of SMC members was less ranging from one to 14 than the required number. Thus, the mandate of SMC was not fulfilled.
6	Block Resource Person (BRP)	The State Government fixed six BRP in each Block Resource Centre (BRC) to coordinate in all academic matters besides monitoring and supervision at block levels.	The State Government sanctioned 900 posts of BRPs for 150 BRCs against which 415 BRPs (46 <i>per cent</i>) were working in the State with a shortfall of 485 BRPs (54 <i>per cent</i>). Thus, the mandate of posting six BRPs in each BRC was not complied.
7	Cluster Resource Person (CRP)	To coordinate in all academic matter, supervision and organise training programme	Against sanctioned posts of 2,703 CRPs in 150 BRCs, 2,291 CRPs were posted resulting in a shortfall of 412 CRPs (15 <i>per cent</i>). This limits the availability of CRPs which defeats the objective.

It may be seen from the above table that adequate number of meetings and inspections were not conducted at different levels and there were vacancies against the sanctioned posts. This limits the availability of required inputs to the department to assess the effectiveness of the implementation of the Act and to take remedial and necessary measures to make the Act more effective.

During exit conference (October 2016), Government stated that management and monitoring will be improved and action will be taken for filling up the vacant posts.

2.2.11.1 Delayed submission of achievement survey report

The SCERT shall submit the achievement report of the children on different subjects highlighting the different areas needing improvement along with its suggestions by April of each financial year so that the suggestions could be addressed and included while formulating annual plan. As per direction issued by the GoI, MHRD, time line should be followed to ensure completion of the achievement survey. GoI released ₹ 81 lakh for conducting achievement survey by the SCERT in 2013-14 and ₹ five lakh in 2014-15.

The achievement survey reports were not submitted in time

Scrutiny of records of MD, RGSM and SCERT revealed that the SCERT conducted assessment survey of learning level of class III, V and VII grade students in 2013-14 and submitted (October 2015) the report to RGSM. SCERT also submitted the assessment survey report of learning level of class II students for the year 2014-15 in November 2015. On these works, SCERT incurred an expenditure of ₹ 56.56 lakh.

However, due to delay in submission of the reports, the suggestions therein were not considered for highlighting the areas needing improvement for inclusion in the AWP&B 2013-14. This defeated the very purpose of conducting surveys and the expenditure of ₹ 56.56 lakh was rendered unfruitful.

During exit conference (October 2016), Government stated that a time frame for submission of report will be made compulsory. Fact remains that no action was taken or contemplated for the delay without any valid ground.

2.2.11.2 Internal Audit

As per Rule 104.3 of MFM&P of SSA, the State Implementing Society which is RGSM should introduce proper internal audit system and strengthen checks of the in-house internal audit system to ensure proper utilisation of funds approved in AWP&B. Rule 3(7) of CGRTE Rules, 2010, prescribes that any money received by the SMC for the discharge of its functions under the Act, shall be kept in a separate account and be audited annually.

Internal audit system was not established in RGSM

Scrutiny of records of the MD, RGSM and its subordinate offices revealed that internal audit system was not established in the society. The RGSM conducted audit of the expenditure incurred by the SPO and DPCs by appointing Chartered Accountants every year. Audit of the years 2010-11 to 2014-15 had been completed and audit of accounts for the year 2015-16 was under process (March 2016). Out of 210 test checked schools, in 110 (52 per

cent) schools audit of accounts of the SMCs were not being undertaken annually.

During exit conference (October 2016), Government stated that the Mission Director will strengthen the internal audit by appointing a separate auditor. The fact remains that there was no internal audit wing working in the department.

2.2.12 Conclusion

Though the State has started taking steps for full implementation of RTE, it had not been able to fully comply with important sections of the Act as of March 2016 as mentioned below:

The State Government launched Dr. APJ Abdul Kalam Shiksha Gunavatta Abhiyan education. As per the survey conducted by the Government, only 25 per cent of total school achieved Grade 'A'. The balance 75 per cent schools were graded under 'B' to 'D', of which 12 per cent were placed at Grade 'D' only.

In the State, 879 habitations did not have a school despite completion of nearly seven years of implementation of the Act. Further, as on March 2016, 1,231 habitations did not an Upper Primary School (UPS) also.

The enrolment of children in all Primary Schools (PS) during 2015-16 decreased by 11.56 per cent when compared with that for year 2010-11 due to inclination of new generation towards English medium schools and preference of parents' for private schools.

Out of seven test-checked districts, the dropout rate of children increased by 41 per cent to 109 per cent in two districts during 2010-11 and 2015-16. In respect of five districts, the dropout rate decreased by seven per cent to 81 per cent during 2010-11 and 2015-16. However, the dropout rate of children for the State decreased from 1.36 per cent (2011-12) to 0.81 per cent (2015-16).

There was shortfall in special training for age appropriate admission for out of school children ranging between 60 and 83 per cent against surveyed children requiring training.

During 2011-16, only 14 per cent to 67 per cent of physically challenged children were not provided transportation facilities whereas 36 per cent to 84 per cent of blind children were not provided escort facilities due to shortage of funds.

Physical verification of 210 schools revealed that 22 per cent of schools did not have separate toilets for boys/girls, 20 per cent schools did not have libraries and there are no playgrounds in 43 per cent of schools.

Required Pupil Teacher Ratio (PTR) was not maintained in the schools. While adverse PTR ranged between eight and 34 per cent in the schools during 2011-16, there were surplus PTR to the extent of 22 per cent to 61 per cent. Thus, adverse PTR coexists with surplus PTR in the State and both the conditions are indicative of failure of the Government to address this mismatch within three years i.e. by March 2013 in violation of the Act.

As of March 2016, 20 *per cent* of the teachers in primary/upper primary schools remained untrained.

As per norms under Sarva Shiksha Abhiyan, Government of India fixed a ceiling of ₹ 150 and ₹ 250 per child for providing text books to children in PS and UPS respectively. However, the Rajiv Gandhi Shiksha Mission in the State provided text books at ₹ 256 to ₹ 317 per child during 2012-16.

Out of two agencies of the State Government engaged in purchase of uniforms, one agency purchased uniforms at a rate higher than the other one resulting in excess payment.

Financial irregularities such as misappropriation of fund worth ₹ 9.69 crore, unadjusted advances worth ₹ 166 crore, payment of inadmissible allowance of ₹ 5.12 crore to panchayat teachers, etc. were also noticed.

2.2.13 Recommendations

The department should open schools in the habitations not having either PS or UPS based on the habitation mapping done by the department in 2016. The department should also maintain a database of children in the age group of six to 14 years to target the Out of School Children for mainstreaming.

The PTR as envisaged in the Act should be ensured by redistributing the imbalance besides adopting other measures. Further, training to the untrained teachers should be given on a priority basis.

Review all infrastructure plans and work out a time bound programme for their completion so as to improve quality in schools and minimise dropout rates.

Procurement decisions regarding text books and uniforms must be reviewed in order to effect economy in procurement.

Supervision and monitoring should be strengthened for implementation of all the sections of the Act which have not been adhered to and reported upon.

PANCHAYAT AND RURAL DEVELOPMENT DEPARTMENT

2.3 Performance Audit on Pradhan Mantri Gram Sadak Yojana

Executive Summary

With an objective of providing all-weather access to unconnected habitations in rural areas, Government of India (GoI) announced a programme called Pradhan Mantri Gram Sadak Yojana (PMGSY) on 25 December, 2000 by acknowledging the expected socio-economic benefits to the rural population. During the period 2011-16, Chhattisgarh provided connectivity to 2,588 numbers of habitations. However, 581 numbers of habitations were still left out (November 2016) from the rural road network.

The Performance Audit (PA) of PMGSY for the period 2011-16 revealed major shortcomings as mentioned below:

As per the programme guidelines, all habitations with population above 500 (250 in case of hills, deserts and tribal areas) were to be provided all-weather rural roads by the end of 10th plan period (March 2007). However, in Chhattisgarh as of March 2016 seven *per cent* of the eligible habitations still do not have all-weather rural roads.

(Paragraph 2.3.7.1)

While annual targets were not fixed during the period from 2011-15, the available funds could not be spent during years 2011-12, 2012-13 and 2013-14. Spending efficiency for these years was very low and ranged between 17 *per cent* and 55 *per cent*. Lack of fixing of targets and low spending efficiency are the key reasons for habitations still left unconnected.

(Paragraphs 2.3.7.2 and 2.3.9.1)

The primary focus of the PMGSY is to provide all-weather road connectivity (with necessary culverts and cross-drainage structure), which can be used in all the seasons of the year. In disregard, bridges were not constructed on roads passing through the intervening *nala* or river due to which all-weather road connectivity could not be provided to the targeted habitations having population of 7635 while expenditure of ₹ 23.29 crore incurred on these roads remained unproductive.

(Paragraph 2.3.7.7)

The rural roads constructed under the PMGSY are required to meet the technical specification and geometric design standards of Indian Road Congress (IRC): Special Publication (SP): 20-2002 which recommends that the carriage width of rural roads may be restricted to three meters, where the traffic intensity is less than 100 motorised vehicles per day (MVPD). However, road works were executed with higher carriage width of 3.75 metres instead of three metres even when the traffic intensity was less than 100 MVPD causing an additional expenditure of ₹ 9.09 crore.

(Paragraph 2.3.7.4)

Although six packages having 30 road works valued ₹ 53.06 crore could not be completed within stipulated periods and the works valuing ₹ 31.15 crore were leftover by the contractors, the department did not rescind their contracts immediately upon completion of the stipulated periods. As a result, the revised estimates of balance works were increased from ₹ 31.15 crore to ₹ 52.37 crore. Thus, subsequent revision of estimate escalated the cost of these packages by ₹ 21.22 crore.

(Paragraph 2.3.10.2)

Although PMGSY Accounts Manual and Works Department Manual, mandates measurements by a Sub Divisional Officer or any other subordinate authorised by the Executive Engineer, Chhattisgarh Rural Road Development Agency entrusted the work of supervision, measurement and quality checks valued ₹ 18.17 crore to a Consultant who recorded inflated measurements resulting in excess payment of ₹ 8.03 crore.

(Paragraph 2.3.10.3)

The road works were not inspected as per the norms laid down in the programme guidelines. There were shortfalls of 203 inspections by State Quality Monitor (SQM) and 139 inspections by National Quality Monitor (NQM). This included nil inspection for 44 roads by SQM and 139 roads by NQM.

(Paragraph 2.3.11.1)

2.3.1 Introduction

Pradhan Mantri Gram Sadak Yojana (PMGSY) was launched on 25 December, 2000 with the objective to provide all-weather road access to eligible unconnected habitations in rural areas with a population of 500 persons and above (Census 2001). In the tribal (Schedule V) areas and selected tribal and backward districts, habitations with a population of 250 persons and above were to be connected. At the time of inception of programme in Chhattisgarh, 10647 habitations were unconnected out of which 9150 (1556 habitations having population more than 1000, 4239 with population of 500 and above and 3355 habitations having population 250-499) were sanctioned for connectivity upto March 2016. Of this, during 2011-12 to 2015-16, 2588 habitations were connected by constructing 7866.24 km of road length incurring an expenditure of ₹ 2826 crore. As of March 2016, 679 eligible habitations (19 of 1000 and above, 244 of 500-999 and 416 of 250-499) out of total sanctioned habitations still remain unconnected through all-weather roads in Chhattisgarh State.

2.3.2 Organisational structure

Ministry of Rural Development (MoRD), GoI assisted by National Rural Road Development Agency (NRRDA), is the prime authority and the coordinating Ministry to frame the policy and guidelines for implementation of the programme.

The planning and implementation of the programme is the responsibility of the State Government.

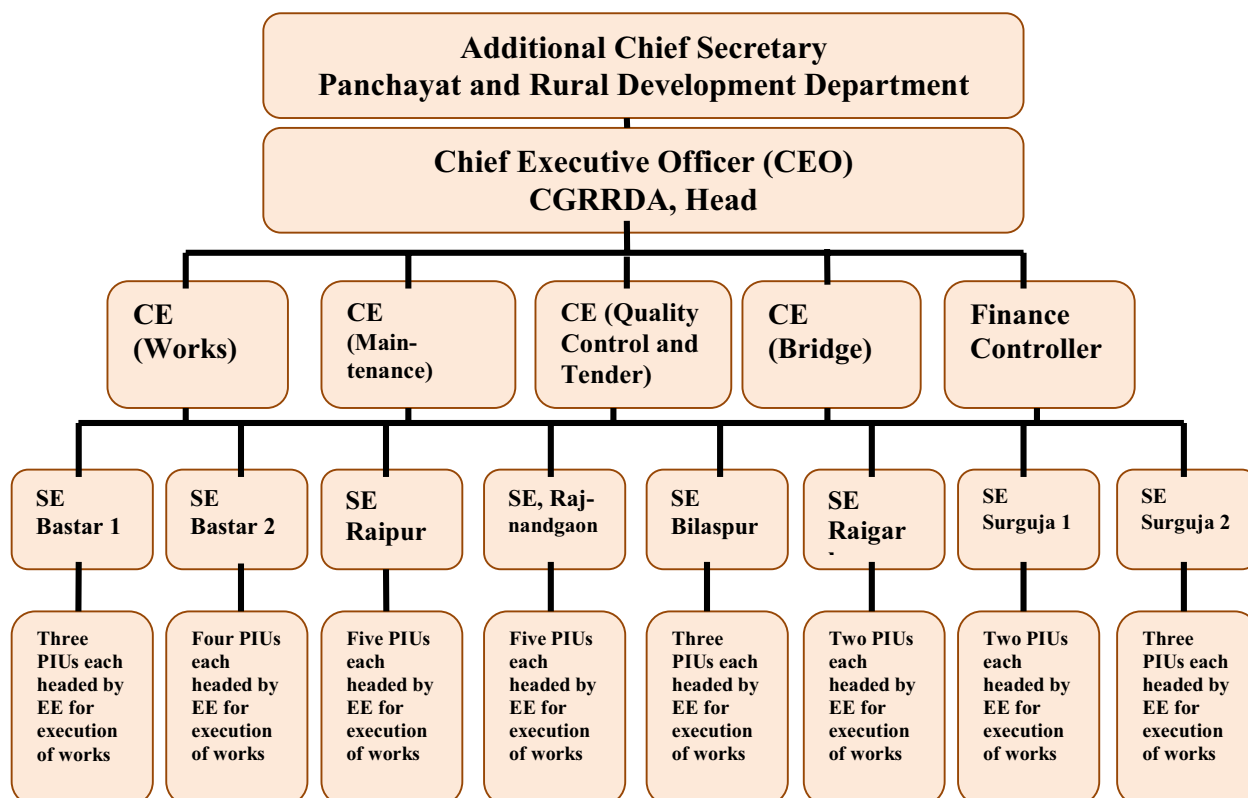
The Government of Chhattisgarh constituted (February 2003) Chhattisgarh Rural Road Development Agency (CGRRDA) and registered (March 2003) it

as a society for implementation of PMGSY under Panchayat and Rural Development Department (P&RDD).

CGRRDA is headed by Chief Executive Officer (CEO) who is assisted by four Chief Engineers and one Finance Controller.

At the field level, the construction of road works are executed through 18 Programme Implementation Units (PIUs) upto March 2015 which were divided into 27 PIUs in April 2015. Each PIU is headed by an Executive Engineer (EE).

The organisational chart is shown below:-

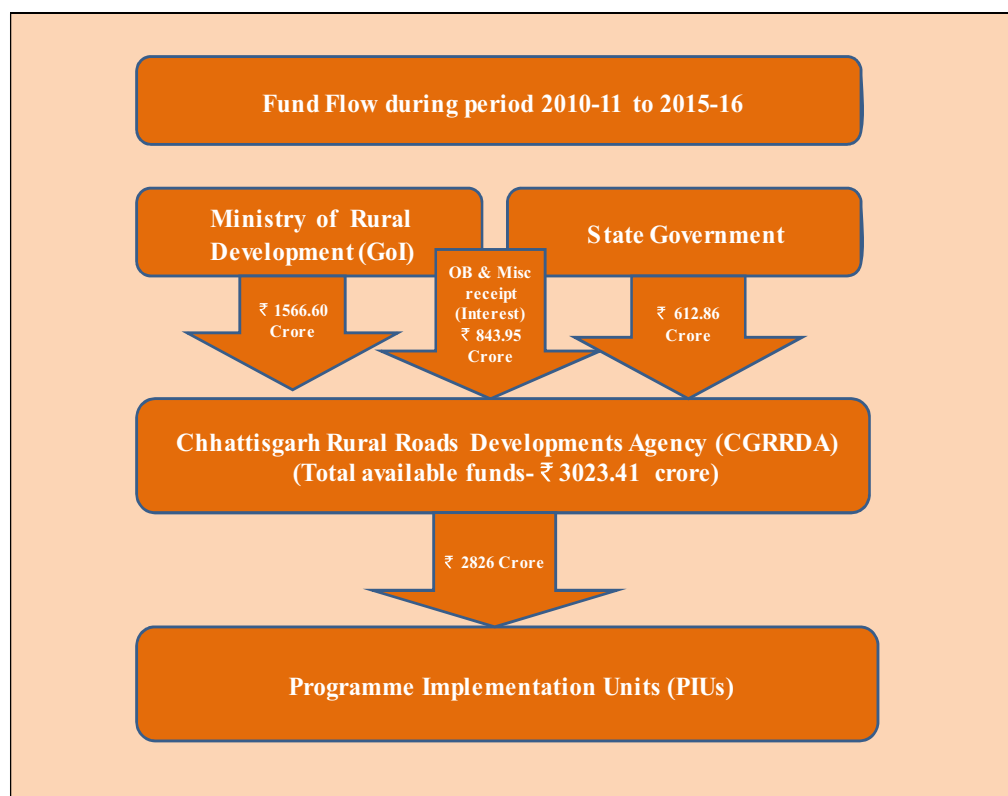


2.3.3 Funding pattern

The Ministry releases funds for the projects to the Chhattisgarh Rural Road Development Agency (CGRRDA) in two instalments. The first instalment amounts to 50 *per cent* of the approved value of projects and the release of second instalment (equal to the balance due on the cost of the awarded works) is subject to utilisation of 60 *per cent* of the available funds and completion of at least 80 *per cent* of the road works awarded in the year previous to the preceding year and 100 *per cent* of the awarded works of all the years preceding that year. Further, the CGRRDA releases the funds to PIUs for execution of works.

Available funds are the funds available with CGRRDA on 1 April of the financial year (including interest accrued) plus the amount of instalment released, if any, during the financial year. All costs due to time over run, arbitration/judicial award and tender premium shall be borne by the State Government.

The following flowchart depicts fund flow under PMGSY:-



2.3.4 Audit Objectives

The objectives of the Performance Audit (PA) were to ascertain whether:

- the systems and procedures in place for identification/preparation of Core Network as well as District Rural Road Plan were adequate and conform to the programme provisions;
- the methodology of selection of roads was appropriate;
- the financial management was effective and the works were executed economically, efficiently and effectively; and
- the existing monitoring system and quality control mechanism was adequate and effective for achieving the desired objective.

2.3.5 Audit Scope, Methodology and Sampling

The PA was conducted for the period 2011-12 to 2015-16 covering six¹ districts (bifurcated to nine districts) out of 18 districts (bifurcated to 27 districts). The PIUs were the primary auditee units for execution of the works. The districts were selected from all the three geographical locations of the State on the basis of a detailed sampling plan. This included selection of 25 *per cent* of the districts from each part of the State by Probability Proportional to Size without Replacement method with size measure as total PMGSY expenditure during the last five years. The details of six selected districts are as under:

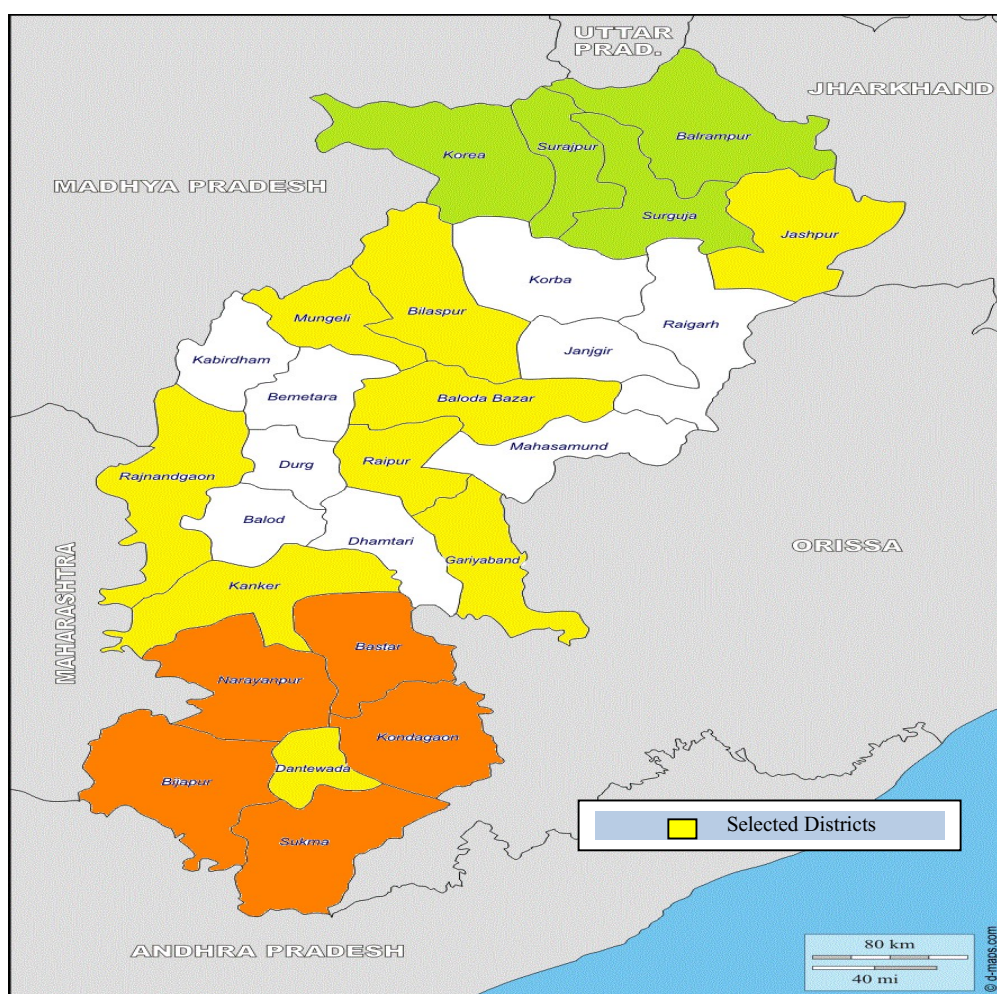
¹ Raipur, Bilaspur, Rajnandgaon, Jashpur, Dantewada and Kanker

Table 2.3.1:-Details of selected districts

Northern Hills ²		Chhattisgarh Plains ³		Bastar Plateau ⁴			
1	Jashpur	1	Bilaspur (Bilaspur and Mungeli)	1	Kanker		
		2	Raipur (Raipur, Balodabazar and Gariyaband)			2	Dantewada
		3	Rajnandgaon				

Further, 25 per cent of total packages of road works in each district were selected based on Simple Random Sampling without Replacement method. The details of number of packages selected by audit in selected districts are indicated in **Appendix-2.3.1**.

An entry conference was held in January 2016 to discuss the audit objectives, criteria, methodology and coverage with Additional Chief Secretary, Panchayat and Rural Development Department (P&RDD), Government of Chhattisgarh (GoCG). Audit was conducted during April to July 2016 in offices of Chief Executive Officer (CEO), CGRRDA and EEs of the PIUs of six test checked districts. An exit conference was held with the Additional Chief Secretary of the department in October 2016 to discuss the audit findings. The replies furnished by the department have been suitably incorporated in the Report.



² Number of districts in Northern Hills - 3 old / 5 new

³ Number of districts in Chhattisgarh Plains-10 old / 15 new

⁴ Number of districts in Bastar Plateau-5 old / 7 new

2.3.6 Audit Criteria

The audit criteria were sourced from the following:

- Guidelines of the programme and subsequent amendments issued by the Ministry of Rural Development, GoI and Department of Rural Development, GoCG;
- Operational Manual, Accounts Manual, Rural Road Manual (RRM) etc. of PMGSY;
- Annual Reports/Instructions/Guidelines issued by NRRDA;
- Circulars/instructions issued by the Department of Rural Development, GoI.

Audit Findings

2.3.7 Planning

The Core Network showing the existing and proposed road network system in the districts for connecting the unconnected habitations as shown in Comprehensive New Connectivity Priority List (CNCPL) and Comprehensive Upgradation Priority List (CUPL) through all-weather roads were prepared (February 2005) by CGRRDA.

Deficiencies noticed in selection of roads, preparation of Detailed Project Report (DPR) etc. are commented below:

2.3.7.1 Status of connectivity of habitations

The main objective of the programme is to provide connectivity to eligible habitations by all-weather road connectivity. The PMGSY also provides upgradation of existing roads but this is not central to the programme.

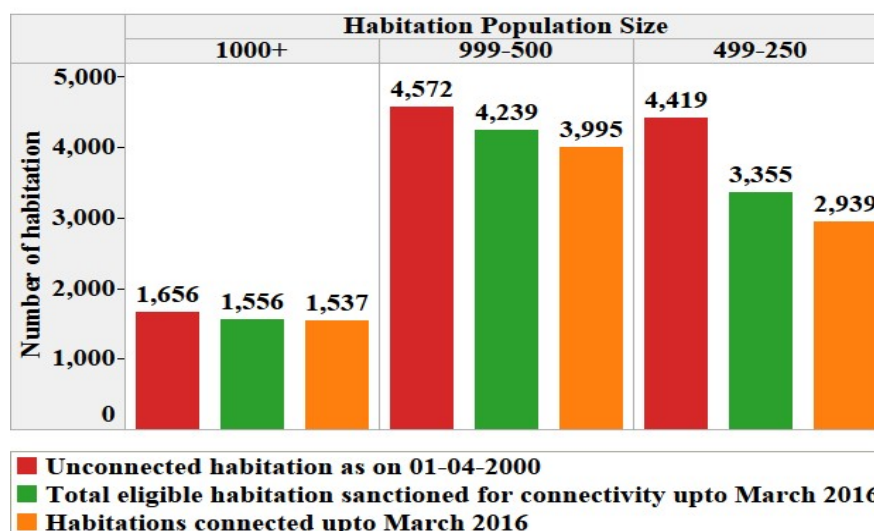
The position of the habitations connected and unconnected in the state as of March 2016 is as under:

Table 2.3.2: Position of connected and unconnected habitations

Particulars	Population			
	1000+	999-500	Eligible 499-250	Total Eligible
Unconnected habitations as on 01-04-2000 (Nos.)	1656	4572	4419	10647
Total eligible habitations sanctioned for connectivity upto March 2016 (Nos.)	1556	4239	3355	9150
Habitations connected upto March 2011 (Nos.)	1404	2994	1485	5883
Habitations connected upto March 2016 (Nos.)	1537	3995	2939	8471
Balance unconnected habitations - eligible under PMGSY as on March 2016 (Nos.)	19	244	416	679
Percentage of habitations unconnected out of sanctioned (Nos.)	1	6	12	7
Habitations covered during 2011-16 (Nos.)	133	1001	1454	2588

There are 679 eligible habitations remaining unconnected even after 15 years of the commencement of the programme

(Chart 1): Position of connected and unconnected habitations



From the above table it can be seen that one *per cent* of habitations with population above 1000, six *per cent* of the habitations having population between 999 and 500 and 12 *per cent* of the habitations having population between 499 and 250 were lying unconnected as on March 2016. Thus, seven *per cent* of the total sanctioned eligible habitations were still to be connected by all-weather roads even after 15 years of the commencement of the programme.

During exit conference (October 2016), the ACS stated that all habitations have been connected with all-weather road as on date, except few roads. The reply was not based on facts as CGRRDA in its reply (November 2016) to audit had stated that 581 eligible habitations were still to be connected by all-weather roads.

2.3.7.2 Target and achievement

The details of year wise physical targets and achievements for connecting the habitations of the State during 2011-12 to 2015-16 are as under:

Table 2.3.3: Year-wise physical targets and achievements

Year	Target		Achievement		Percentage of achievement	
	Habitations	Length (in km)	Habitations	Length (in km)	Habitations	Length
2011-12	No target was set		376	1053.65	-	-
2012-13	No target was set		311	1024.08	-	-
2013-14	No target was set		425	1292.05	-	-
2014-15	No target was set		915	2648.15	-	-
2015-16	1239	3657.58	561	1848.31	45	51
Total			2588	7866.24		

(Source: Information provided by CGRRDA)

As can be seen from the above table, no targets were fixed during the period from 2011-12 to 2014-15. Fixing the target commenced in 2015-16. During year 2015-16, physical achievement of targets in terms of number of habitations was 45 *per cent* while in terms of length of road constructed it

No targets were set during the period from 2011-12 to 2014-15

was 51 per cent. Absence of target during 2011-15 and slow progress in 2015-16 indicated poor implementation of the programme.

During exit conference (October 2016), the ACS stated that every year CGRRDA sought sanction of roads from NRRDA to execute within that year. Approval of the same had already been obtained and the same may be treated as target. The ACS further stated that since 2015-16, CGRRDA had started to set the targets to be achieved.

2.3.7.3 Giving priority to upgradation work over new connectivity

Para 2.2 of the PMGSY guidelines clearly stipulates that the upgradation (to prescribed standards) of the existing roads in those districts would be taken up only where all the eligible habitations of the designated population size have been provided all-weather road connectivity since upgradation is not central to the programme.

During scrutiny of records of six selected districts, audit noticed in three districts⁵ that in five packages having 16 roads, upgradation works were sanctioned (2007-09) and executed by CGRRDA even before taking up the works of new connectivity of 127 roads available in these districts. These works were completed between April 2011 and January 2015 incurring an expenditure of ₹ 33.87 crore in violation of the programme guidelines. The details are shown in the **Appendix-2.3.2**.

While accepting the audit observation during exit conference, the ACS stated that initially upgradation works were also taken up with the new connectivity irrespective of the districts. The ACS, however, assured that in future upgradation works would be taken up only after completion of new connectivity of respective district.

2.3.7.4 Extra cost of ₹ 9.09 crore due to construction of wider link roads than admissible

The rural roads constructed under the PMGSY are required to meet the technical specification and geometric design standards given in the RRM of the Indian Roads Congress (IRC). Para 2.6.4 of IRC: SP: 20-2002 recommends that the carriage width for rural roads may be restricted to three meters, where the traffic intensity is less than 100 motorised vehicles per day (MVPD) and traffic is not likely to increase due to situation, like, dead end, low habitation and difficult terrain conditions.

Test check of records in PIUs of selected packages in six districts revealed that 80 link⁶ road works estimated at ₹ 125.66 crore were executed with higher carriageway width of 3.75 metres even when the traffic intensity were less than 100 MVPD. On this excess width of 0.75 meters, an additional expenditure of ₹ 9.09 crore were incurred by the concerned EEs of the PIUs as detailed in **Appendix-2.3.3**.

Roads with low traffic intensity were executed with higher carriageway width resulting into extra cost of ₹ 9.09 crore

⁵ Raipur, Bilaspur and Rajnandgaon

⁶ Link Routes are the roads connecting a single Habitation or a group of Habitations to Through Routes or District Roads. Link Routes generally have dead ends terminating on a habitation

While accepting the audit observation during exit conference, the ACS stated that in future width of the roads would be designed in accordance with the volume of the traffic as specified in the guidelines of PMGSY.

2.3.7.5 Irregular execution of work

Irregular execution of work was done by compromising the required specification to obtain sanction under PMGSY

Renewal work of Charoda to Dondekala in 2.5 km length was sanctioned (January 2016) for ₹2.71 crore by CGRRDA. The work was awarded (February 2016) to a contractor by EE, PIU, Raipur for ₹ 2.05 crore. The contractor completed the work in November 2016 and received payment of ₹ 1.71 crore.

Audit observed that the DPR of the work recommended execution by 60 mm Dense Bituminous Macadam (DBM) and 25 mm Semi Dense Bituminous Concrete (SDBC). However, the DPR was not approved and an estimate with changed specification of 60 mm Bituminous Macadam (BM) and 20 mm Mixed Seal Surfacing (MSS) was sanctioned by CGRRDA on the ground that DBM and SDBC were not part of PMGSY specification. However, the surveyed traffic intensity (five Million Standard Axle) and California Bearing Ratio (3.17) of subgrade also mandated execution of the work by 60 mm DBM with 25 SDBC as per IRC 37.

Hence, approval of the estimate was in violation of the established norms while execution of work worth ₹ 1.71 crore which included BM and MSS works worth ₹ 67.58 lakh on the basis of such estimate was irregular.

The department, inter alia, stated (November 2016) that because DBM and SDBC were not part of PMGSY specification, BM and MSS were provided and executed. During exit conference (October 2016) the ACS stated CGRRDA had not submitted the revised DPR at the time of audit but the same would be provided to audit.

Reply of the department was not acceptable because as per the traffic census (CVPD⁷-1275) DBM and SDBC were to be executed and if PMGSY specification did not permit execution of DBM and SDBC as required, the road work should not have been taken up under PMGSY but through other agencies like PWD etc. Besides, the revised DPR was also not provided to audit (December 2016).

2.3.7.6 Extra cost of ₹ 2.25 crore due to execution of OGPC and seal coat instead of MSS work

Renewal work was carried out with costlier item resulting in extra cost of ₹ 2.25 crore

As per Clause 512.1.1 of Ministry of Road Transport and Highways (MoRTH) specification, execution of MSS shall consist of preparation, laying and compaction of mix seal surfacing material of 20 mm thickness composed of graded aggregates premixed with bituminous binder on the previously prepared surface in accordance with the requirements of these specifications to serve as a wearing course. Further, longevity of the MSS course is longer than the life of the Open Graded Premix Carpet (OGPC) and seal coat.

Audit noticed that in five⁸ out of six selected districts (PIUs), renewal works were carried out in 45 roads between April 2015 and January 2016 by OGPC

⁷ Commercial Vehicle PerDay

⁸ Raipur, Bilaspur Rajnandgaon, Dantewada and Kanker.

and seal coat instead of MSS which is not only suitable for renewal works but also economical and lasts longer. This resulted in avoidable extra cost of ₹ 2.25 crore as detailed in **Appendix 2.3.4**.

While accepting the audit observation during exit conference, the ACS directed CGRRDA to prepare DPRs for renewal works as per the recommendations of audit.

2.3.7.7 Unproductive expenditure of ₹ 23.29 crore on roads without bridges over intervening rivers and *nalas*

Bridges were not constructed over *nalas* or rivers passing through the roads resulting in failure to provide thorough connectivity while expenditure of ₹ 23.29 crore on such roads remained unproductive

The objective of PMGSY is to provide All Weather Road (AWR) connectivity to all unconnected habitations having population of above 1,000 by the end of March 2003 and to habitations having population of 500 to 999 (including habitations in tribal and hilly areas having population 250 to 499) by the end of March 2007.

Audit observed in three⁹ out of six selected districts that eight roads passed through *nalas* or rivers but no bridge works were executed due to which the connectivity to targeted habitations could not be provided. Out of the eight bridges required, Government sanctioned (February 2014) one bridge and the rest seven bridge works were at the proposal stage as of December 2016. However, during joint physical verification (June 2016) of the road (T02 KULI KUKDA – BASAHA, Package CG 0268) in Bilaspur district conducted by audit with the officials of the PIU Bilaspur for which sanction of bridge work was accorded, it was noticed (photo alongside) that the road was completed (March 2014) even before commencement of construction of the bridge defeating the objective of extending the connectivity to Basaha habitation as of June 2016.



Missing link-Kulikuda to Basaha road of Bilaspur

Thus, as a result of failure to construct the bridges, expenditure of ₹ 23.29 crore incurred on these roads as detailed in **Appendix-2.3.5** proved unproductive for four to 10 years as these roads could not provide all-weather connectivity to the targeted habitations having a total population of 7635.

While accepting the audit observation during exit conference, the ACS stated that sanction of one bridge has been obtained from NRRDA and sanctions of remaining bridges were at proposal stage.

2.3.7.8 Faulty preparation of DPR and loss due to washed out approach of road

During joint physical verification (May 2015) of the road T02 (Dhurbandha to Pousari) in Raipur district audit found that one side approach of a hume pipe culvert was washed out due to heavy rains which had been inspected (August 2014) by Sub Divisional Officer (SDO) of PIU, Raipur. It was

⁹ Raipur, Bilaspur and Rajnandgaon

mentioned in the Inspection Report that the road was damaged due to flood. As per IRC SP 13, guidelines for design of small bridges and culverts, essential design data viz. highest flood level, rainfall data, catchment area, cross section should be collected before designing.

During scrutiny of DPR, it was noticed that data of highest flood level, annual rain fall which were essential for designing of culvert were not mentioned. This prevented assessment of proper discharge of water causing damage to the approach road. To address this, an estimate for additional vented cause-way at RD 2830 meter (7x1000 mm) valued ₹ 82.58 lakh was prepared and submitted to the Collector, Balodabazar. Audit noticed that the estimate was again prepared without any discharge calculation. However, it had not been sanctioned (October 2016). As a result, the breach in the approach road could not be repaired and the all-weather road connectivity could not be restored.

While accepting the audit observation during exit conference, the ACS stated that in future DPRs of culverts and causeways would be prepared with all safety measures as specified. Fact remains that no action was taken or contemplated against the engineers who prepared and approved faulty DPR causing the damage.

2.3.8. Inappropriate selection of roads

2.3.8.1 Road not completed due to absence of forest clearance

As per clause 6.9.2 of operations manual of PMGSY, ecologically sensitive areas like national parks, wildlife and bird sanctuaries and reserve forests should be avoided during selection of roads.

Audit observed that DPR for the construction of road from Devpuri to Thakurdiya (0 to 20.9 km) was prepared by a Consultant in 2012-13 after detailed survey. In the DPR, the Consultant mentioned that 14.9 km of the road falls in Barnawapara sanctuary. Despite this, Government sanctioned the road work which included bituminous work for construction. The road was to connect 13 habitations with population of 3399. The construction work was awarded (August 2014) to a contractor at a cost of ₹ 8.92 crore for completion of the work by September 2015.

Audit further observed that the department sought (August 2014) clearance from the Forest Department for construction of the road which was granted only for the initial patch of six km not coming under sanctuary. The department completed (February 2016) this stretch at a cost of ₹ 2.11 crore.

The completed road connected only two habitations having population less than 500 which was against the governing criterion for taking up AWR only above population of 500 under PMGSY while the rest 11 habitations could not be taken up for connectivity (October 2016) though planned for. Thus, sanction of bituminous work in sanctuary area in violation of Forest Act defeated the objective of providing AWR connectivity to population above 500.

During exit conference the ACS stated that as this road passes through the sanctuary and hence could not be completed in entirety. The ACS further stated that some incidental habitations situated alongside the road had been connected except other incidental and targeted habitations. The reply

Road passing through sanctuary was selected and consequently left incomplete due to absence of forest clearance defeating the objective of providing AWR connectivity to population above 500

confirmed improper selection of the road which defeated the PMGSY objective of providing AWR only above population of 500.

2.3.8.2 Avoidable extra burden of ₹ 5.16 crore to the State Government due to construction of roads by other state agencies

Roads of core network of PMGSY were executed by other state agencies resulting into burden to State exchequer to the tune of ₹ 5.16

The Government of Chhattisgarh issued (July 2009) an order that roads covered under PMGSY would not be constructed by the other state agencies.

Audit noticed that in four¹⁰ out of six selected districts, five roads selected in the core network to be constructed under PMGSY were constructed by the other state agencies viz. Public Works Department and Mukhya Mantri Gram Sadak Yojana (MMGSY) at a cost of ₹5.16 crore, although, MMGSY and PMGSY are under the overall control of P&RDD.

Thus, construction of the roads under the core network of PMGSY by the other state agencies from state budget resulted into avoidable extra burden of ₹ 5.16 crore to the State Government as detailed in **Appendix-2.3.6**.

While accepting audit observation during exit conference, the ACS stated that some habitations had been connected by the other state agencies, even though these roads were part of core network. The ACS further stated that an instruction had been issued by the department to other agencies, not to construct PMGSY roads without obtaining NOC.

However, the ACS could not explain the reasons for failing to adhere to the departmental instructions to prevent taking up construction of PMGSY roads by other departments of the State Government. This also indicated coordination deficits among various departments of the Government causing avoidable burden to the State exchequer.

2.3.9 Financial Management

2.3.9.1 Huge closing balances at the end of the year

As per PMGSY guidelines, the Ministry releases the funds for the projects to CGRRDA in two instalments. Details of the receipts and expenditure of the fund by CGRRDA during 2011-16 are as under:

Table 2.3.4: Details showing the huge closing balances at the year end

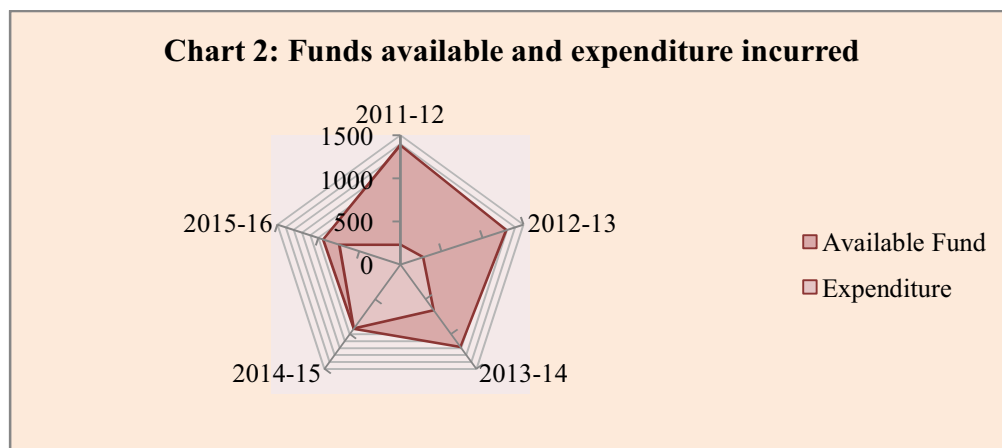
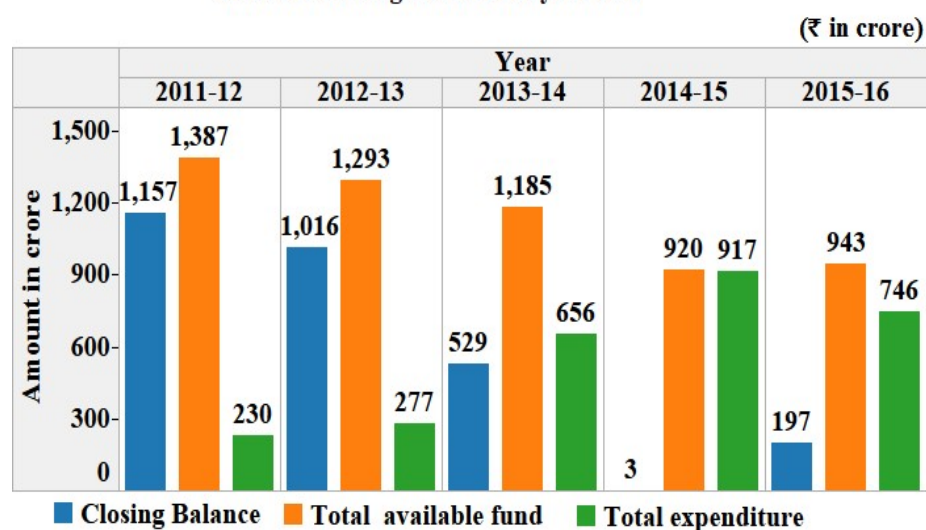
(₹ in crore)

Year	Opening Balance	Receipts	Miscellaneous Receipts	Total receipt during the year	Total available fund	Total expenditure	Percent age of utilisation	Closing Balance
1	2	3	4	5 =(3+4)	6	7	8	9
2011-12	547.09	812.56	27.15	839.71	1386.80	230.22	17	1156.58
2012-13	1156.57	26.23	110.31	136.54	1293.11	277.03	21	1016.08
2013-14	1016.08	66.00	102.69	168.69	1184.77	655.93	55	528.84
2014-15	528.84	348.31	43.05	391.36	920.20	917.21	99	2.99
2015-16	2.99	926.36	13.66	940.02	943.01	745.61	79	197.40
Total		2179.46	296.86	2476.32	3023.41¹¹	2826.00		197.40

(Source: As per information provided by CGRRDA)

¹⁰ Bilaspur, Jashpur, Rajnandgaon and Dantewada

¹¹ Opening Balance Total Receipt Total Fund
547.09 + 2476.32 = 3023.41

Chart 2: Funds available and expenditure incurred**Chart 3: Closing balances at year end**

It could be seen from the above table that utilisation of funds ranged between 17 per cent and 99 per cent during 2011-16. Spending efficiency was significantly low during the period 2011-12 and 2012-13 resulting into closing balances during years 2011-12, 2012-13 and 2013-14. This shows that the department could not spend the available funds for intended purposes and extend benefits to the targeted people. The closing balances for 2011-12 and 2012-13 were as high as 83 per cent and 79 per cent of the available funds respectively.

2.3.9.2 Claim of interest of ₹ 3.32 crore not recovered from State Bank of India

As per MoU on banking arrangement for funds under PMGSY, tripartite agreement (August 2004) among State Bank of India (SBI), CGRDA and NRRDA should be drawn. As per clause 4 (viii) and (ix) of the tripartite agreement, the PMGSY funds should be automatically invested as fixed deposit for maturity of one year in excess of ₹ 25 lakh in the programme fund and interest is payable from the date of investment to the date of encashment without deducting any charges for early encashment.

Audit noticed that as per report of the Chartered Accountant, SBI had not followed the tripartite agreement for which CGRRDA claimed (June 2015) ₹ 29.89 crore as interest loss upto March 2015 against which the bank deposited (June 2016) an amount of ₹ 26.58 crore and requested (June 2016) to waive the balance amount of ₹ 3.32 crore. However, the amount of ₹ 3.32 crore was neither waived nor recovered (October 2016).

While accepting audit observation during exit conference, the ACS stated that claim of interest is to be recovered from the SBI and directed the CGRRDA to issue notice for payment of outstanding claim. However, recovery, if any had not been informed to audit (December 2016).

2.3.9.3 Loss of ₹ 1.63 crore due to failure to avail income tax exemption on interest earned

As the CGRRDA is a registered society and working as non-profit organisation, it is exempted from payment of income-Tax under Clause 12A of the Income Tax Act, 1961.

Audit noticed that the banks deducted income tax worth ₹ 1.63 crore on the interest earned by the CGRRDA on the funds provided by the Government as shown below:

Table 2.3.5: Details of income-tax deducted by the bank

Financial Year	Income tax deduction by bank (in ₹)
2011-12	No deduction
2012-13	14,11,075.00
2013-14	14,93,498.00
2014-15	1,33,47,960.00
2015-16	No deduction
Total	1,62,52,533.00

(Source: Information provided by CGRRDA)

Although CGRRDA is exempted from paying Income Tax, the department did not take up the matter with banks in time to ensure that no such deductions are made. Subsequently, through the ITR-V for assessment year 2013-14 to 2015-16 the department claimed refund of income tax worth ₹ 1.63 crore but the same is awaited (October 2016).

While accepting the audit observation during exit conference, the ACS stated that income tax exemption is to be recovered and for this, CGRRDA has been directed to submit refund claim to the Income Tax Department. However, recovery, if any made, had not been intimated to audit (December 2016).

2.3.10. Execution of works

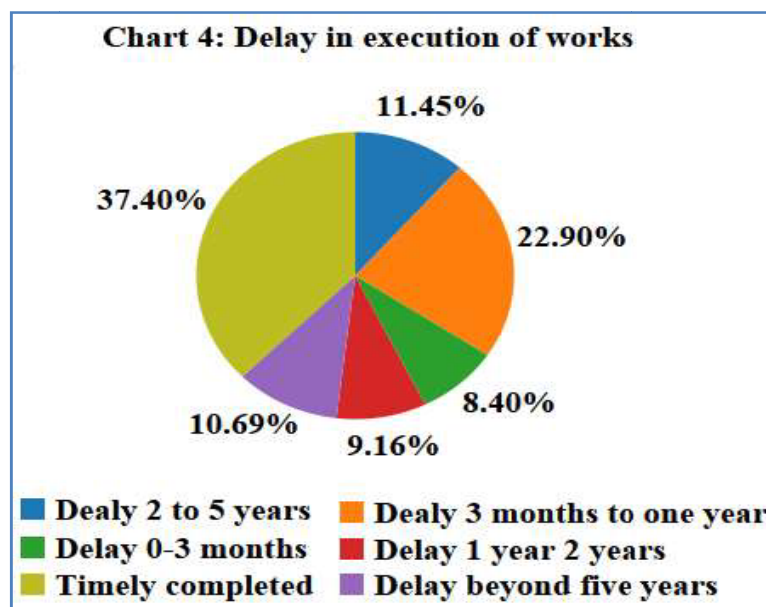
2.3.10.1 Delay in completion of work and penalty of ₹4.49 crore not recovered from the contractors

The PMGSY guidelines (para 13.1) envisaged that the projects sanctioned are to be executed by PIUs and completed within a period of 12 months from the date of issue of the work order including rainy season. In case the period for execution is likely to be adversely affected by monsoon or other seasonal factors, the time period for execution may be suitably determined while

Recovery of ₹4.49 crore of liquidated damage from defaulting contractors for delay in execution of works was not made

approving the work programme, but shall not exceed 12 calendar months in any case.

Audit examination of 131 selected packages revealed inordinate delays in completion of 82 packages ranging between one and 129 months as detailed in **Appendix-2.3.7**. The reasons included land disputes (11), delay in forest clearances (02), heavy rain (22), naxal activities (32) and other reasons (15).



Of this in six packages, there were delays ranging between one and half months to 76 months (**Appendix-2.3.8**) for which no extension of time was sanctioned. Due to delayed execution of these works, ₹ 8.48 crore was to be recovered as liquidated damages against which ₹ 3.99 crore was recovered while ₹ 4.49 crore of liquidated damages remained unrecovered (October 2016) from the contractors.

During exit conference, the ACS accepted the audit observation and stated that balance amount of penalty would be recovered at the earliest under intimation to audit. However, recovery if any made, had not been intimated to audit (December 2016).

2.3.10.2 Cost over-run of ₹ 21.22 crore

In three districts¹² out of six test checked districts Audit observed that the work of construction, upgradation and maintenance of rural roads of six packages valued ₹ 53.06 crore under PMGSY were awarded to different contractors. The works were to be completed within 12 months including rainy season. The contractors could not complete the work valued ₹ 31.15 crore within stipulated time period and despite given time extension of 10 to 15 months. Resultantly, the works were rescinded (November 2008 to January 2015) under penal clause by the EEs of respective PIUs after partial execution of works for ₹ 21.90 crore. The balance works amounting ₹ 31.15 crore left incomplete by the contractors were awarded to other contractors at a total

Delay in rescinding the incomplete works resulted into cost overrun of ₹ 21.22 crore

¹² Raipur, Bilaspur and Jashpur

contract amount of ₹ 52.37 crore. This resulted in cost overrun of ₹ 21.22 crore (**Appendix-2.3.9**).

During exit conference, while accepting the observation, the ACS stated that in future work would be timely rescinded for failure of contractors to adhere to the work programme to minimise the cost overrun.

The fact remains that delay in work was attributable to the contractors. The CGRRDA gave time extensions to the contractors ranging from 10 months to 15 months before rescinding the contracts leading to cost overrun.

2.3.10.3 Irregular award of work of supervision, quality checks and recording the measurements amounting to ₹ 18.17 crore resulted in excess payment of ₹ 8.03 crore

As per para 11.2.8 of PMGSY Accounts Manual and clause 4.034 of Works Department Manual, measurements should be ordinarily taken by an SDO or any other subordinate authorised by EE. Further, as per clause 4.040 of Works Department Manual, the EE must frequently check the measurements taken by his subordinate officials subject to check up of measurements of at least 10 *per cent* of final bills paid during the month.

Audit noticed that in contravention of the above provision, the CGRRDA awarded the work of supervision, quality checks and recording the measurement etc. to a Consultant in Bilaspur district for ₹ 18.17 crore.

Scrutiny of records at PIU, Bilaspur (Mungeli) further revealed that works of construction, upgradation and maintenance of rural roads under PMGSY for the packages number CG 0251 and CG 0246 were awarded (May 2007 and June 2007 respectively) to two contractors for ₹ 11.15 crore and ₹ 7.91 crore respectively. The works were to be completed within 12 months.

It was noticed that the Consultant recorded (June 2008 and April 2009) measurement of ₹ 12.10 crore against the actual value of work done for ₹ 4.07 crore for these packages. This resulted in excess payment of ₹ 8.03 crore to the contractors due to inflated measurement recorded in the MBs.

Further, no quality checks were also carried out by the Consultant. The EE, PIU, Bilaspur lodged (January 2009) an FIR against the Consultant and contractor while a Revenue Recovery Certificate (RRC) has been issued (October 2012) against the contractor for recovery. However, recovery has not been made (October 2016) while engagement of the Consultant was discontinued.

While accepting the audit observation during exit conference, the ACS directed CGRRDA to take action against the contractors and the Consultant to recover the amount of excess payment. The ACS also directed CGRRDA to intimate Asian Development Bank (ADB) to black list the defaulting Consultant.

In this regard it would be pertinent mention here that based on Audit Report of the PMGSY-Central Review the Ministry of Rural Development, GoI has sought (November 2016) the details of action taken by the State Government in this case.

Inflated recording of measurement by the Consultant resulted in excess payment of ₹ 8.03 crore to the contractors

Thus, award of the work of supervision, quality checks and recording the measurement etc. to consultant against the PMGSY guidelines without ensuring a mechanism to get these verified by the EEs of PIUs before making payment resulted in excess payment to the contractors.

2.3.10.4 Liquidated damage worth ₹4.99 crore not recovered from defaulting contractors

The PMGSY guidelines (para 13.1) envisaged that the projects sanctioned are to be executed by PIUs and completed within a period of 12 months from the date of issue of the work order including rainy season.

Further, as per clause 44 of the agreement, the contractor shall pay liquidated damages to the Employer at the rate per week or part thereof as stated in the contract data for the period the completion date exceeds the intended completion date. Liquidated damages at the same rate shall be withheld if the contractor fails to achieve the milestones prescribed in the contract data. The total amount of liquidated damages shall not exceed the amount defined in the contract data. The employer may deduct liquidated damages from the payments due to the contractor. Payment of liquidated damages shall not affect the contractor's other liabilities. Liquidated damage (at the rate of 10 per cent maximum) under clause 44 of General Conditions of Contract was to be recovered. Further, cost of maintenance/repair of the roads incurred by the CGRRDA under performance guarantee period is also to be recovered from defaulting contractors.

Scrutiny of records of EE, PIU, Balodabazar revealed that in three packages (CG 1449, CG 1457 and CG 1466) the contractors did not carry out the maintenance work of the roads during defect liability period and left the works. As a result of not maintaining the roads during defect liability period, an amount of ₹ 4.99 crore as defect liability, liquidated damage and interest on mobilisation advance was to be recovered. Of this, ₹ 3.68 crore was available with the department in the form of security deposit, performance guarantee and miscellaneous deposit. The difference amount of ₹ 1.31 crore was to be recovered from defaulting contractor. However, no amount had been recovered or adjusted as of December 2016. Details are shown in **Appendix-2.3.10**.

During exit conference (October 2016) the ACS stated that out of total recoverable amount of ₹ 4.99 crore, ₹ 3.68 crore had already been adjusted and for remaining ₹ 1.31 crore, RRC would be issued against the defaulting contractor to recover the amount. Reply of the ACS was not based on facts as audit collected the status of recovery in December 2016 and observed that neither contractor's due of ₹ 3.68 crore available with the department was adjusted nor balance amount of ₹ 1.31 crore was recovered.

2.3.10.5 Execution of lesser number of bridges/cross drainages and short distance roads

(i) Execution of lesser number of Cross Drainage(CD) works

During joint physical verification of 28 roads (**Appendix-2.3.11**) in six selected districts, it was noticed that in case of 16 roads, 45 out of the 87 CDs/culverts approved in the DPRs were not constructed while constructing

Recovery of ₹ 4.99 crore were not made from the contractors who did not carry out the maintenance work of the roads during defect liability period

the roads indicating preparation of faulty DPRs. The number of less executed CD works varied from one to 10 in each road as detailed in **Appendix-2.3.12**.

During exit conference, the ACS accepted the audit observation and directed CGRRDA to keep 10 *per cent* extra as security money before finalisation of the work so that in case of variation between estimation and execution, excess payment, if any made, to the Consultants who prepared the DPRs could be recovered.

(ii) Execution of short distance roads

Audit noticed during joint physical verification of 12 out of 28 roads in six selected districts that only 50 out of the 56 km of roads proposed in the DPRs had been constructed and road works were finalised without executing remaining six km of roads. However, these roads connected the targeted habitations and did not extend beyond the habitation. The details of such roads are shown in **Appendix-2.3.13**.

During exit conference, the ACS accepted the audit observation and directed CGRRDA to keep 10 *per cent* extra as security money before finalisation of the work so that in case of variation between estimation and execution, excess payment, if any made, to the Consultants who prepared the DPRs could be recovered.

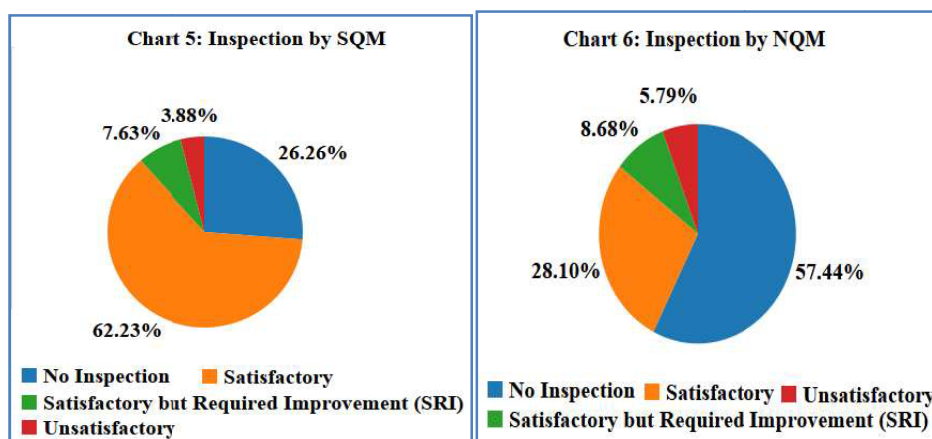
2.3.11 Quality Control, Monitoring and Evaluation

2.3.11.1 Shortfall in conducting the prescribed number of inspections by SQM/NQM

There were shortfalls in conducting prescribed number of inspections by SQM and NQM

As per provisions of para 11.5 of Operations Manual of PMGSY, the second tier of quality management will function from the State Rural Road Development Agencies (SRRDA) and would be headed by the State Quality Coordinator (SQC). The SQC shall draw up programmes for inspection by State Quality Monitors (SQMs) in such a way that every work is inspected at least three times. Further, each road should be inspected by NQM at least one time.

During scrutiny of records of selected packages, it was noticed that 255 road works were completed between March 2006 and March 2016. Thus, for these completed road works, total 773 inspections by SQM and 242 inspections by NQM were to be carried out, against which 570 inspections and 103 inspections were carried out by SQM and NQM respectively. Out of these, 124 tests were found 'unsatisfactory' and 'satisfactory but required improvement (SRI)' by NQM and SQM. Against which 120 ATR have been submitted by the respective PIUs while in four cases no information has been provided by the department. Further, there was shortfall of 203 inspections in case of SQM while 139 inspection in case of NQM. This included no inspection by SQM in case of 44 roads. Details are given in **Appendix-2.3.14**.



Thus, the provision of Manual was not complied and there were inadequate inspections to monitor and ensure the quality of the roads constructed.

During exit conference the ACS accepted the audit observation and stated that prescribed number of inspections was being conducted by SQM.

2.3.11.2 Provision of data entry of information relating to maintenance and renewal of roads was not made

During scrutiny of Online Management, Monitoring and Accounting System (OMMAS) data of selected PIUs, it was observed that for maintenance and renewal work of roads neither data entry was made nor any information uploaded as the OMMAS software was not updated to facilitate this work. Resultantly, the benefits of OMMAS could not be realised.

While accepting the audit observation during exit conference, the ACS stated that a separate module for data entry relating to maintenance and renewal of roads was being developed by the NRRDA. At present it is able to capture the data for accounting purposes only and is under expansion for accommodating other data related to maintenance and renewal of roads.

2.3.12 Conclusion

The performance audit brought out glaring deficiencies in planning, execution and quality control. Though the department improved its spending efficiency from a low 17 *per cent* in 2011-12 to 79 *per cent* in 2015-16 and connected more villages gradually during this five year period, there remained issues which hampered achieving the objectives of full connectivity which are mentioned below:

In the State, 581 numbers of eligible habitations remained unconnected even after 15 years of implementation of the scheme. Government gave priority to upgradation of roads while unconnected habitations were neglected. Defective DPRs resulted in unwarranted revision of extra width of roads and adoption of richer specification in execution of works leading to the extra burden on the exchequer.

Nine targeted habitations remained unconnected despite an expenditure of ₹ 25.40 crore due to absence of bridges, want of forest clearance etc.

Execution of works suffered from inefficient contract management, failure to recover liquidated damages, excess payment due to inflated measurements etc.

Monitoring was not effective despite an elaborate mechanism prescribed at all the levels under the programme. In *57 per cent* of cases the NQM did not check any samples and in *26 per cent* cases even the SQM did not do any sample checking.

The Online Management, Monitoring and Accounting System (OMMAS) software, an online web-based system was not developed for data entry relating to maintenance and renewal of the road works.

2.3.13 Recommendations

The department should ensure that all the balance eligible habitations are connected by AWR on priority basis.

The department may ensure that DPRs are prepared with due diligence and by adopting proper laid down procedures so that targeted habitations may not remain unconnected and extra burden to the exchequer is avoided.

The department may ensure construction of the missing bridges, fix responsibilities for undue advantages extended to contractors and for poor execution of work besides addressing the systemic flaws in the quality control mechanism.

The department may ensure operationalisation of OMMAS as an effective tool for monitoring and decision making in implementation of the programme.

PUBLIC HEALTH ENGINEERING DEPARTMENT

2.4 IT Audit on e-Works in Public Health Engineering Department

Executive Summary

The e-Works, a web-based application software implemented (December 2012) in the Public Health Engineering Department (PHED) Chhattisgarh was aimed at reducing manual work, streamlining the operations and increasing the efficiency in planning, monitoring as well as the productivity of its offices besides providing transparency in the process. The application software is developed, designed and maintained by National Informatics Centre (NIC), Raipur.

An IT audit of e-Works was conducted between April 2016 and November 2016 to evaluate the effectiveness of planning, implementation, incorporation of business rules, efficiency and accuracy of data processing in the software. The information technology platform, data security policy and data management of PHED were also reviewed. Major audit findings are:

Planning

The User Requirement Specification to assess the departmental requirements was not prepared while the Software Requirement Specification developed by the vendor (NIC) was not approved by the PHED. Despite that, the system was declared go-live in December 2012 without even doing the pilot testing to ensure compliance to the departmental requirements. As a result, the software lacked vital components leading to operational inefficiency, embezzlement of ₹ 2.22 crore by bypassing the system, unauthorised drawal of self cheques worth ₹ 57.91 crore through the system, irregular payment of ₹ 344.49 crore through 'non-agreememented bill module' etc.

(Paragraph 2.4.8 to 2.4.8.9, 2.4.9.2 and 2.4.9.3)

Mapping of Business Rules

The customisation of e-Works in the PHED was ill planned and executed as 11 out of 25 major business requirements of the department were not integrated into the system while five of the 14 essential requirements that were integrated were not put to use. The balance nine integrated business requirements, although in use, failed to deliver the required results. As a result, the department was constrained to prepare the monthly accounts manually instead of generating it as final output of the application software. Thus, the objective of having the e-Works to improve the operational efficiency and to alienate manual intervention could not be achieved.

(Paragraph 2.4.9.1 to 2.4.9.13)

Data Management and Processing Controls

Application Controls were not in place as the system generated incorrect work codes and retained the heads of Public Works Department (PWD) although customisation for PHED was done more than four years ago. Further, integrity of the data in the database of the system was doubtful as in 146 cases, expenditure was booked without classification of budget heads while in 45 cases, the system generated data with nil value of administrative approval (AA). Thus, the risk of reliance upon the system in its present form is high.

(Paragraph 2.4.10.1 to 2.4.10.2)

IT and data security policy

The Department did not have documented password and security policy. At the time of initial login the system did not insist either for password change or for periodic updates and against the security norms of IT, the user ID was not being blocked after repeated unsuccessful login attempts. Thus, absence of proper security policy and access control mechanisms made the system vulnerable to manipulation.

(Paragraph 2.4.12)

2.4.1 Introduction

Public Health Engineering Department (PHED), Government of Chhattisgarh (GoCG) is responsible for providing safe drinking water to the rural and urban areas. PHED initiated (December 2012) computerisation of its transactions through e-Works, a web based application software developed, designed and maintained by National Informatics Centre (NIC), Raipur. The software is developed for five¹ levels of PHED offices to facilitate objectivity in accounting and working procedures with effective planning, implementation, execution and monitoring of the schemes undertaken by the department.

The e-Works provides central repository of the data and browser based simple interface to interact with it. Raw data entered at sub-divisional, divisional, circle and zone levels forms the basis of categorised information for their respective higher offices. The project intends to reduce the time on the information processing and its sharing along with availability of accurate information within the department. It aims to reduce the manual work, streamline the operations and increase the efficiency in planning, monitoring as well as the productivity of its offices besides providing transparency in the process.

2.4.2 Organisational Set-up

The Secretary is the administrative head of PHED at Government level while Engineer-in-Chief (E-in-C) is the head of the department. The E-in-C is assisted by Chief Engineers (CEs) at the zonal level, Superintending Engineers (SEs) at

¹ Engineer in Chief, Chief Engineer, Superintending Engineer, Executive Engineer and Sub-divisional officer

the circle level and Executive Engineers (EEs) at the division level. The department has three zones, seven circles, 31 civil and five mechanical divisions.

2.4.3 Audit objectives

Audit objectives were to ascertain whether:

- the planning process of implementation of e-Works was effective and necessary steps were taken to train the manpower to work in IT environment;
- the business rules were mapped into the IT system and adequate controls were in place for processing of transactions; and
- the operational efficiency improved after implementation of e-Works.

2.4.4 Scope and Methodology of Audit

IT Audit of PHED was conducted between April 2016 and November 2016 covering seven² out of 31 civil divisions and one³ out of five mechanical divisions, which were selected based on Simple Random Sampling (without replacement) method. Information was also collected from the offices of E-in-C, CE, Raipur Zone and two SEs of Raipur and Durg Circle.

Audit evaluated the controls in various modules of the application software to ascertain completeness, regularity and consistency of the database. Further, data of the e-Works for the period from December 2012 to April 2016 was analysed with the respective records of selected units to find out deviations from the business rules. The data of treasury available in 'e-Kosh' was also used to check the correctness of data available in e-Works.

An entry conference was held in May 2016 with the Secretary, PHED to discuss the objective, scope and methodology of IT audit. An exit conference was also held with the Secretary of the department in November 2016 to discuss the audit findings. The replies given by the Government is suitably incorporated in the Report.

Constraints

The Server database log was not made available to Audit.

2.4.5 Audit Criteria

Audit criteria were derived from the following sources:

- Works Department Manual
- Central Public Works Account Code
- Chhattisgarh Financial Code, 2000
- Chhattisgarh Store Purchase Rules
- Chhattisgarh Value Added Tax Act, 2005
- Instructions, guidelines, orders, norms etc. issued by the department and Government from time to time.

² Baikunthpur, Bemetara, Bilaspur, Dhamtari, Durg, Raipur, Rajnandgaon
³ Raipur

2.4.6 Brief description of e-Works

Daily transactions of all Drawing and Disbursing Officers (DDOs) of State Government except the Works Departments⁴ and the Forest Department, who make transactions by cheques, are routed through 'e-Kosh', the software used by the treasury. With the aim to computerise the operations of Works and Forest Departments, the Directorate, Treasury Accounts and Pension ventured into two projects the e-Works for the Works Department and the 'voucher posting system' for the Forest Department.

The e-Works a web-based application software was initially developed using Microsoft SQL Server 2008 for PWD but later customised for the PHED. The server where the e-Works software was hosted was situated at NIC, Raipur. The field offices of zones⁵, circles⁶, divisions⁷ and sub-divisions⁸ were provided with login-IDs and passwords for carrying out their daily transactions through the system.

The various modules provided in the software and its functions at the user level are briefly brought out below:

- 1) **General Master Module** – This module contains 'Allocation Master' for generation of heads for expenditure and receipts, 'Work Master' for creation of work-codes and 'Allotment Master' for demand, allotment and distribution of funds.
- 2) **Division Master Module** – This module provides for addition and deletion of works and contractors, addition of agreements, entry of cheque rolls and money receipt books. This module also includes provision for time extension in agreement, recovery of advances and demand for Security Deposit.
- 3) **Transaction Module** – This module provides facilities for preparation of bills along with deduction of statutory dues like income tax, commercial tax, labour welfare cess etc and generation of cheques. Cashbooks and monthly accounts can also be prepared under this module.
- 4) **Report Module** – This Module facilities preparation of various reports such as allotment and expenditure reports, cheque details, office accounts closing status, contractor details, agreement details and security deposit reports.
- 5) **Others** – Password and office seal entry can be changed in this module.

2.4.7 Process flowchart of e-Works

The agreement/ non-agreement master gets the information of allotment from budget / non-budget master and details of enlisted contractors from contractor details to provide the information to the work master. After getting details, the

⁴ Public Works Department, Public Health Engineering Department and Water Resources Department

⁵ Headed by Chief Engineer

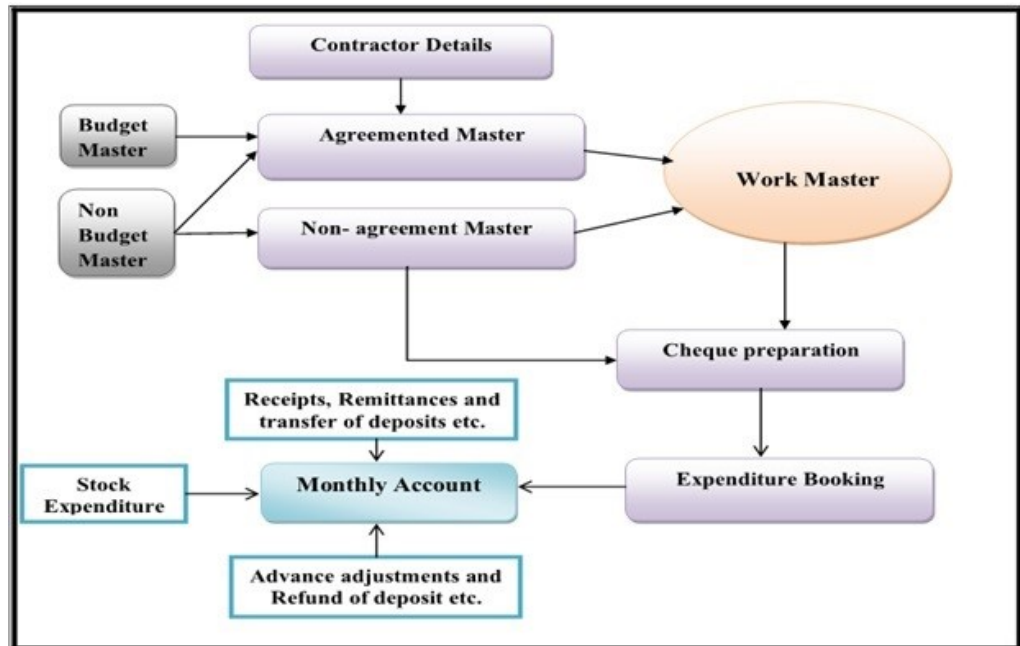
⁶ Headed by Superintending Engineer

⁷ Headed by Executive Engineer

⁸ Headed by Assistant Engineer

work master creates a work code. Then the system books expenditure by generating bills and thereafter the system generates the cheques for payment and provides information of expenditure for generation of monthly accounts. The monthly accounts also gets information related to receipts, remittances, refund of deposits, stock expenditure etc. from the system as shown in the process flow diagram.

Process flow diagram



Audit findings

2.4.8 Planning

The e-Works was to be implemented from April 2011 in all works departments. However, it was implemented in PHED only from December 2012 with delay of 20 months due to late initiation and delayed customisation of the software.

Audit observed that the e-Works was not functional in the entire offices of PHED on the go-live date (December 2012) as only 10 out of the 149 offices of the PHED could generate the cheques through the system in December 2012 while other 60 offices could do it in January 2013 only. Rest offices could do this only between 2013 and 2016 in a phased manner.

During exit conference (November 2016), Government replied that initiation was delayed as required manpower for customisation was not available with the department and further intimated that 61 offices initiated e-Works in December 2012 and additional 76 offices initiated it in January 2013.

Audit found that though 61 offices had made some entries in the e-Works in December 2012 and another 76 offices in January 2013, but only 70 offices could generate cheques through the system by January 2013.

Lapses in planning, customisation and implementation of e-Works in PHED are discussed in the subsequent paragraphs.

2.4.8.1 Committee constituted for implementation of e-Works in PHED not functional

Activities of committee constituted for implementation of e-Works was not documented

A five member committee was constituted (April 2012) to ensure implementation of the e-Works in the department from July 2012. The Committee was required to submit a biweekly Progress report of e-Works to E-in-C.

Scrutiny of records in the office of E-in-C revealed that no documents, minutes, reports of the Committee etc. were maintained in the office. In the absence of these records, evidence of functioning of the committee could not be found.

While accepting the audit observation in exit conference (November 2016), Government replied that due to shortage of time for customisation of the software activities of the committee could not be recorded. Fact remains that the Government could not produce any evidence of any work being done by the committee.

2.4.8.2 Pilot testing not done before implementation of e-Works

Pilot testing was not done before implementation of e-Works

Three PHED divisions (Civil division Durg, Raipur and E/M division Raipur) were nominated for pilot testing of the software before implementation of e-Works in the department. All transactions including generation of cheques for the month of October 2012 were to be made through e-Works by these divisions to test the software before the go-live.

Audit observed that none of these divisions could generate cheques through e-Works in the pilot testing month i.e. October 2012. Executive Engineer, Durg could draw their first cheque through e-Works in December 2012 while Civil division, Raipur and E/M division, Raipur could draw their first cheques in January 2013. Reports related to pilot testing were not available in the office of the E-in-C, PHED. Thus, there was no evidence of having conducted the pilot testing while the system failed to meet the business requirements of PHED in all respect. Despite that the system was declared go-live in December 2012.

In the exit conference (November 2016), Government accepted the audit observation.

2.4.8.3 Training to staff imparted on un-customised software

Training was not imparted on fully customised software

The State level trainings were imparted in April, June and October 2012 for the Divisional Accounts Officers, Senior Accounts Clerks, Data Entry Operators and the officials dealing with operation of the e-Works in the various offices of PHED.

The date of handing over of customised software by NIC to the department was not recorded by the department. However, as discussed in paragraph 2.4.8.2, pilot testing of the software could not be done in October 2012 as fully customised software was not available for testing by October 2012. Thus, training imparted between April 2012 and December 2012 could not be ensured on customised

software as envisaged. Further, none of the officials of two⁹ out of seven test checked offices was provided training on the software. This subsequently led to no use of e-Works by 79 out of 149 units up to January 2013 besides resulting in instances of corrections after transactions, misprinting of cheques etc.

During exit conference (November 2016), Government replied that customisation was taken up module-wise and trainings were also organised accordingly.

The reply was not tenable as Government, in reply to paragraph 2.4.8, intimated that customisation commenced only after deputation of man power from NIC in July 2012. This confirmed that the training imparted in April and June 2012 before commencement of customisation could not be given on customised module. Further, different sets of trainees participated in the trainings sessions and as such, module wise training, even if imparted, were of no use as these staff would not be in a position to operate the system which is a combination of five major modules as mentioned in paragraph 2.4.6.

2.4.8.4 Absence of User Requirement and Software Requirement Specifications

URS was not prepared while SRS was not approved by the department

The e-Works software already implemented in PWD was customised for PHED as per their requirement. Further, PHED was to assess the departmental requirements and approve the User Requirement Specification (URS) as prerequisite to describe the business need of the PHED. In addition, the Software Requirement Specification (SRS) which describes what the software will do and how it will perform also needs to be checked with the URS and to approve it.

Audit observed that URS was not prepared by the department and the SRS prepared by the software developer was not approved by the department. Further, the SRS did not contain the details of business rules to be incorporated in the software. It was also noticed that the SRS was not handed over by the software developer to the department up to August 2014 i.e. up to 20 months of implementation of the software. Since the URS was not prepared and the SRS was not approved by the PHED, the software modules lacked vital components such as measurement book, item-wise quantity in running bills and reconciliation of drawals and remittances with treasury records besides other business requirements as mentioned in paragraph 2.4.9.1. The monthly accounts generated by the system does not depict true and fair picture of the account position of the divisions as various forms required for its preparation are not mapped into the system as mentioned in paragraph 2.4.9.1. Further, the transfer entry form available in the system for correction of accounts was not functional. This impaired the functionality of the system which failed to add value over the manual processes.

During exit conference (November 2016), Government accepted the audit observation and replied that the software would be amended on the basis of audit observations and revised SRS would be prepared for the same. However,

⁹ Division Rajnandgaon and Project Division Bemetara

Government did not give any justification for not approving the SRS and allowing the vender to develop the software without it.

2.4.8.5 User Manual not prepared

User Manual was not prepared by the department even in four years of go-live of the system

User Manual is essential for day-to-day use of the system and to overcome the difficulties in operation of the system. However, the User Manual was drafted only in April 2016 after 40 months from the date of go-live of the system i.e. December 2012. During audit, three¹⁰ test checked divisions admitted that they still did not possess the User Manual and three¹¹ divisions replied that the User Manual was available at the website of PHED. However, the website only contained a guideline for operation of e-Works which was not a User Manual.

During exit conference (November 2016), Government replied complete User Manual would be made available to the users by 1 April 2017.

2.4.8.6 Suspense head for cash withdrawal not created

Subsidiary Rule 153 and 154 of Treasury Code Part-II, Volume-1, provides for issue of 'Letter of Credit' (LoC) in favour of DDOs of the Works departments to facilitate drawl of funds from the bank through cheques within the limit of LoC.

Suspense head for cash drawal was not created by the Department

In the e-Works system, the LoC System is replaced with budgetary allotment based drawing system by the Finance Department (FD), GoCG from 1 April 2013. The system empowers the Budget Controlling Officer to re-allot the budget allocated to them by the FD to their sub-ordinate DDOs. For this, the Works departments are asked by the FD to create a suspense head for cash drawals up to the limit fixed by the department from bank accounts under intimation to the bank. Further, it is made mandatory for the cheque issuing authority to send the advice related to classification of accounts to the bank along with the cheques.

Audit, however, observed that suspense head for cash drawal was not created by the department and advices related to classification of accounts along with the cheques were not being sent to banks.

During exit conference (November 2016), Government replied that though Suspense Head for cash drawal was not created and advice along with cheques were not being sent to banks, cash withdrawal limit of ₹ 50,000 and ₹ 1,00,000 for divisions and sub divisions offices respectively were incorporated in the software.

Facts remains that the direction of FD for implementation of the new system was not followed and Suspense Head for drawal of cash was not created. This provides liberty to draw unlimited cash though multiple self cheques without any checks and balances in the system.

¹⁰ Bemetara, Durg and E/M Raipur

¹¹ Bilaspur, Dhamatari and Rajnandgaon

2.4.8.7 Inadequate man power

For uninterrupted transition to e-Works from the manual practice which involved management of huge data, efficient Data Entry Operators (DEOs) are prerequisite.

The department required 113 additional DEOs for this purpose at sub-divisional offices in addition to 47 posts of DEOs already sanctioned for divisional and above level offices of the department.

Audit observed that the proposal for recruitment of DEOs was pending at Government level as of November 2016. As a result, 40 out of 47 sanctioned posts in the departmental set up of DEOs could not be filled up. The persons-in-position against the sanctioned strength of DEOs is shown in the table below:

Table 2.4.1: Person-in-position against sanctioned strength of DEOs

(in number)

Name of Office	No. of Offices	Sanctioned post	Persons-in-Position
Engineer-in-Chief	1	2	NIL
Chief Engineer	3	3	NIL
Superintending Engineer	7	7	1
Divisions	36	32	6
Sub-divisions	113	NIL	NIL
State Level Supervision	--	2	NIL
State Level Laboratory	--	1	NIL
Total	160	47	7

(Source: Information provided by Department and compiled by Audit)

Acute shortage of DEOs was met with contractual appointment of DEOs at field offices. The volume of emails sent to E-in-C from field offices for correction of data in e-Works was indicative of the contractual DEOs' failures to operate the e-Works. Thus, engagement of untrained manpower on contractual basis to operate the system is fraught with the risk of compromising IT security besides endangering the system itself.

During exit conference (November 2016), Government accepted the audit observation and replied that recruitment process of DEOs is at final stage.

2.4.8.8 Segregation of Duties

Segregation of duties in an operational system is one of the vital preventive controls to fix responsibility and accountability. Audit noticed that segregation of duties for managing and operating the e-Works and management of accounts in the divisions were not done as only one ID had been allotted to the field offices for working in e-Works system. This insisted the users to use the same ID for making data entry, approval, modification and printing of cheques. This was in violence of commonly adopted practices of allowing access rights and permission on 'need to know and need to do' basis.

Audit further observed that the use of single ID by all users in a unit provides complete control to all the employees over all the components of a transaction. As a result of this deficiency, it was seen that 6850 self cheques amounting to

Shortage of DEOs was met with contractual appointment of DEOs at field offices but they were not trained to handle the system

Single ID was used by all users of a unit compromising the security

₹ 57.91 crore were prepared and drawn by the department without approval of vouchers by the competent authorities between December 2012 and March 2016.

During exit conference (November 2016), Government accepted the audit observation and assured to amend the Software by making approval of vouchers compulsory besides introducing two tier segregation of duties for division and sub-division offices in the light of audit observation.

2.4.8.9 Steering Committee not formed

In order to ensure effective and efficient implementation of computerisation of its functions, PHED was required to appoint an IT Steering Committee to oversee its implementation and to coordinate with other agencies.

Audit observed that PHED did not form the Steering Committee to coordinate with treasuries and banks for smooth functioning of e-Works for which no reasons were on record. Further, it was also noticed that performance of e-Works was not evaluated by the department after its implementation.

During exit conference (November 2016), Government accepted the audit observation and replied that the Steering Committee would be constituted and e-Works and 'e-Kosh' would be linked by 1 April 2017.

Steering committee to oversee the implementation of e-Works was not constituted

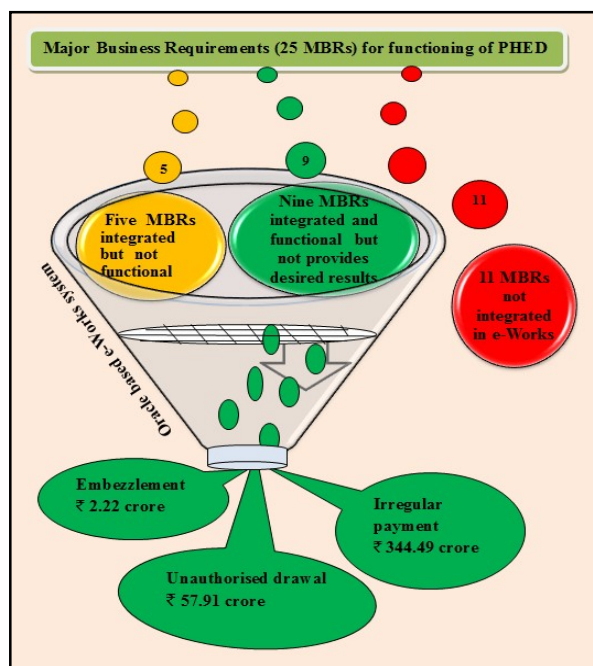
2.4.9 Mapping of Business Rules

For successful computerisation of any manual system, the business rules need to be properly integrated into the system. This is to ensure that the system meets the business requirements set down in the rules of the department and to curtail the errors in data entry.

2.4.9.1 Operational inefficiency

Audit noticed that the e-Works software did not integrate all the business requirements applicable in PHED and wherever integrated, were either not in use or where used were not delivering the required results. As against the major 25 business requirements of PHED, it was noticed that only 14 requirements have been mapped while 11 requirements have not been integrated into the system. Further, of the 14 requirements that were integrated, five essential requirements could not be delivered by the system. This included monthly accounts, cash book, transfer entry, contractors' ledger and stock

Out of 25 major business requirements, only 14 were mapped in the software while nine were functioning



issue. As a result of this deficiency in the system, the department depends on the manual cashbook to record transactions while the monthly account which is the final output of any Works Department is prepared manually. Thus, the objective of having the e-Works to improve the operational efficiency and to alienate manual intervention could not be achieved through the present system. The operational inefficiency of system is shown in the table below:

Table 2.4.2: Operational status of the e-Works at a glance

Sl. No.	Major Business Requirements for functioning of PHED	Availability in e-Works	Used/ Not used
1	Head Allocation (Expenditure & Receipts)	Available	In use
2	Allotment of fund		
3	Allotment for Refund of Deposit		
4	List of contractors		
5	Details of Agreement		
6	Bills Preparation		
7	Cheque Printing		
8	Time Extension		
9	Transfer of deposit		
10	Omnibus Transfer Entry order (OTEO)	Available	Not in use
11	Stock issue (Form -72)		
12	Monthly Accounts (Form-80)		
13	Contractors Ledger		
14	Cashbook		
15	Works Abstract	Not Available	Not in use
16	Reconciliation of drawal and remittances (Form-51)		
17	Schedule of work expenditure (Form-64)		
18	Schedule of revenue (Form 46-A)		
19	Schedule of docket (Form-61)		
20	Schedule of deposit works (Form-65B)		
21	Schedule of MPSSA (Form-69)		
22	Schedule of miscellaneous works advances (Form-70)		
23	Schedule of stock account (Form-73)		
24	Schedule of debit/ credit of miscellaneous advances (Form-76)		
25	Schedule of debit/ credit of remittances (Form-77)		

Further, the nine business requirements which have been integrated into the system and were in use as shown in the above table (Sl. 1 to 9) also failed to deliver the required results. This was evidenced from cases of irregular payment through 'non-agreedemented bills module', expenditure incurred on deposit works in excess of deposit received, multiple entries of single voucher in system generated cashbooks, absence of provision for rectification of accounts, absence of provision for adjustment of miscellaneous Public Works advances and reconciliation of cheques drawn etc. as discussed below:

2.4.9.2 Irregular payment of ₹ 344.49 crore through 'non-agreedemented bills module'

Rule 4.3.3 of Chhattisgarh Stores Purchase Rules-2002, stipulates that open tenders should be invited for supplies above ₹ 50,000. Further, as per para 2.167 of Works Department Manual, agreement should be drawn for the works estimated to cost more than ₹ 50,000. Thus as per the business rules, the system should not generate any bill more than ₹ 50,000 for a work or supply through 'non-agreedemented bill' module of the system.

Irregular payment of ₹ 344.49 crore each above ₹ 50,000 was made by 19,483 transactions through 'Non-agreement bill'

Analysis of database revealed that ₹ 451.03 crore in the form of single payments each more than ₹ 50,000 ranging from ₹ 50,005 to ₹ 3.34 crore were irregularly paid against 19,483 transactions through 'non-agreemented bill' module of the system during 2012-13 to 2015-16.

Further, Section 27 (1) of Chhattisgarh Value Added Tax Act, 2005 provides that the tax should be deducted at source before making payment of the bills that exceeds ₹ 5,000 for government supply and should be remitted to revenue. The deducting authority may deduct TDS at lower rate or may not deduct it, on production of certificates as per provisions of the Act by the deductee. Audit found that these provisions have not been adopted while designing the system.

As a result, in 44 cases of payments of income tax and VAT amounting to ₹ 83.74 lakh in E/M division, Raipur and ₹ 9.61 lakh in Civil division, Bilaspur was not deducted at source which resulted in loss to the Government as shown in the **Appendix-2.4.1**.

During exit conference (November 2016), Government *inter-alia* accepted the processing through 'non-agreemented bills' and stated that ₹ 288.18 crore was processed through 'non-agreemented bills' for procurement of materials through rate contract while ₹ 56.31 crore was under scrutiny by the department. Government further stated that the provision in the light of observation of Audit would be made in the amended Software.

Reply confirms that at least bills worth ₹ 344.49¹² crore was irregularly processed since business rules were not properly integrated in the software.

2.4.9.3 Lack of controls over cheque printing

Upon implementation of e-Works, cheque scrolls with pre-printed cheque numbers are issued by the Treasury. The first and last number of the cheques is entered in the e-Works to demarcate the range of the cheque scroll. While printing the cheques, the numbers from the scroll are generated in a sequential order by the system and gets entered into the e-Works database.

In the process, there is no control mechanism to ensure that all cheque scrolls received from the treasury are invariably entered into the e-Works. This has a risk of using the cheque scrolls for printing of self cheques outside the e-Works application (offline). Further, the process of reconciliation of the accounts with the treasury is presently not in place in the system and as such, encashment of offline printing of cheques may go unnoticed. Also, there is provision in the module to save details of the cheque as a PDF image without cheque number. Anyone having access to this PDF file could use the details of the cheque readily formatted for printing purpose to print other cheques offline.

An instance of embezzlement by misusing this lacuna in the system was noticed in division Kanker. Cheque drawing authorities of the division withdrew ₹ 2.22 crore from bank through 170 self cheques as shown in **Appendix-2.4.2** during February 2013 to September 2015 by printing those cheques offline. As the cheques were printed offline, the same did not appear in the database of the

170 offline printing of cheques resulted in embezzlement

¹² ₹ 288.18 crore and ₹ 56.31 crore

e-Works. The DDO (in this case, the Assistant Engineer), by taking the benefit of the absence of online reconciliation of the accounts with the treasury, did not record the transactions into the Monthly Accounts. The embezzlement, thus made, was confirmed by a committee constituted by the Collector, Kanker.

During exit conference (November 2016), Government accepted that presently e-Works is not linked with Treasury server and therefore reconciliation of cheques is not possible through the system. Further, Government also stated that efforts for linking of e-Works and 'e-Kosh' has been started and appropriate provision in print preview in the light of audit recommendations would be made in the amended Software.

The fact remains that had the System been designed to reconcile the transactions by fetching the data from server of the treasury the embezzlement could have been avoided. Further, the quantum of the embezzlement could have been restricted by creating the suspense head for cash drawals as instructed by the FD.

2.4.9.4 Penalty parameters for delayed completion of works not addressed in the software

As per Clause 2 of the Form-A provided in Appendix 2.13 of the Works Department Manual, compensation is to be imposed with fixed percentage of penalty per week limited to six *per cent* of the value of work for delayed execution of works.

Audit observed that the vendor did not integrate the provisions of penalty with the prescribed parameters into the application software while customising it. As a result, auto calculation of penalty for the delay is not generated in the system. Scrutiny of records in Raipur and Durg circles revealed that failure to map the penalty rules in the software resulted in levy of penalties at lesser rates with consequent loss of revenue amounting to ₹ 29.45 lakh to the Government as shown in the **Appendix-2.4.3**.

During exit conference (November 2016), Government accepted absence of appropriate provision in the Software for penalty calculation and added that the provision according to Works Department manual would be made in the revised Software. The Secretary, PHED further replied that audit had considered the total period of extension for penalty calculation, instead of delay attributed to the contractor.

The reply of Government was not correct as only period of delay attributed to the contractors was taken in audit for calculation of revenue loss.

2.4.9.5 Closing of Monthly Accounts of division before closing of that of sub-division

According to Appendix 1.26 under Para 1.129 of WD Manual and Para 22.4 of CPWA Code, the Assistant Engineer in charge of sub-division submits the monthly accounts of sub-divisional transactions to the Divisional Officer. The monthly accounts of all the sub-divisions are compiled by the Divisional Officer to prepare the monthly accounts of the division which is then submitted to the Accountant General. Therefore, the sub-division should close their accounts before the divisional accounts.

Business rules in relation to penalty parameters not mapped in the system

The system was unable to ensure the closing of monthly accounts of subordinate offices before closing of higher offices

In E/M division, Raipur, it was noticed that the system closed the monthly accounts of August 2016 of the division before closing of the monthly accounts of sub-division ‘Dhamtari’ functional under the division. The monthly account of the sub-division was closed at 5.55 PM on 31 August 2016 while the monthly account of the division was closed at 5.50 PM the same day i.e. five minutes before the sub-divisional accounts. Thus, the system was unable to check and prevent the closing of monthly accounts of subordinate offices before closing of higher office.

During exit conference (November 2016), Government accepted the audit observation and stated that this irregularity was due to wrong SQL query in the software which has been corrected and tested. Fact remains that timing of reports generated through the system cannot be attributed to wrong SQL query as it is auto generated.

2.4.9.6 System generated cashbooks not reliable

The software provides the facility for automatic generation of cashbook. Audit test checked the system generated cashbooks of the eight selected divisions and found those unreliable on the following grounds:-

- **Multiple entries of same vouchers made the cashbooks unreliable**

Audit noticed that the system generated cashbook displayed multiple entry of the same voucher as shown in the screen shot below:

Multiple entries of single vouchers, mismatch of cheque amount and other discrepancies makes the system generated cashbook unreliable

DIVISIONAL CASHBOOK OF SHRI EXECUTIVE ENGINEER, PHE FOR THE MONTH OF 03 / 2016									
Date	Vr / Mr No	Receipt			Payment				
		PARTICULAR OF RECEIPT	AMT in Rs.	CLASSIFICATION	PARTICULAR OF EXPENDITURE	AMOUNT in Rs.	CHQ.No / CHQ.BOOK No.	CHEQUE AMT in Rs	CLASSIFICATION
02/03/2016	1.0				Paid by Cheque to Your Self for VAT on account of transfer of deposit of contractors against. Tax			1448264/-	
					Total Amt Paid Rs. 1448264/-			1448264/-	
02/03/2016	1.0				Paid by Cheque to Your Self for VAT on account of transfer of deposit of contractors against. Tax			1448264/-	
					Total Amt Paid Rs. 1448264/-			1448264/-	
02/03/2016	2.0				Paid by Cheque to Collector, Mining, Rajnandgaon on account of transfer of deposit of contractors against. Tax			169611/-	
					Total Amt Paid Rs. 169611/-			169611/-	
02/03/2016	2.0				Paid by Cheque to Collector, Mining, Rajnandgaon on account of transfer of deposit of contractors against. Tax			169611/-	
					Total Amt Paid Rs. 169611/-			169611/-	

(Source: Screen Shot from e-Works)

- **Absence of monthly closing, mismatch of cheque amount and dates in system generated cash book**

Scrutiny of e-Works database in five test checked divisions revealed that amount of cheques generated through e-Works and the amount of cheques reflected in the system generated cashbook did not match in 52 number of cases as shown in **Appendix-2.4.4**. In two test checked divisions (PHED division, Rajnandgaon and E/M division, Raipur), six cheques generated through the system were not recorded in the system generated cashbooks. Further, recording of vouchers one day before its actual generation was noticed in system generated cashbooks of sub-division, Rajnandgaon. In addition, monthly opening and closing balances were not being shown and remittances not being reflected in the system generated cashbook.

- **Absence of chronological recording of transactions**

As per CPWA Code and Financial Code, cashbook should be closed on daily basis. Thus, dates of transaction in the cashbook should be in chronological order. Scrutiny of system generated cashbook of E/M division, Raipur revealed that transactions in the system generated cashbook were not in chronological order as shown in screen shot below:

DIVISIONAL CASHBOOK OF SHRI EXECUTIVE ENGINEER, FOR THE MONTH OF 03 / 2013								
Date	Vr / Mr No	Reciept			Payment			
		PARTICULAR OF RECEIPT	AMT in Rs.	CLASSIFICATIO N	PARTICULAR OF EXPENDITURE	AMOUNT in Rs.	CHQ.No./ CHQ.BOOK No.	CHEQU AMT in I
30/01/2013	154.1				Paid by cash to Gajendra prasad Karsh amounting Rs. 400/-	400/-		
30/01/2013	154.2				Paid by cash to Gajendra prasad Karsh amounting Rs. 600/-	600/-		
18/01/2013	155.1				Paid by cash to Shyam Pimplapure amounting Rs. 1135/-	1135/-		
31/01/2013	155.2				Paid by cash to Shyam Pimplapure amounting Rs. 1300/-			

(Source: Screen Shot from e-Works)

During exit conference (November 2016), Government accepted the audit observation and stated that e-cashbook was not being used. Problems indicated by audit would be looked into during amendment in the software.

Facts remains that due to unreliable system generated cashbook those were not being used by the department and instead manual cash book is maintained to record transactions.

2.4.9.7 Absence of control over expenditure incurred on deposit works

Best practices of Information Technology Systems provide that a computer application should include sufficient controls that ensure the completeness, accuracy and validity of transactions.

System allowed booking of expenditure on a deposit work more than the funds received

Para 2.1.1 (17) of CPWA Code provides that the works executed by a Works division for municipalities and other public bodies are called Deposit Works. Since, the cost of works was charged to the funds deposited by other than Government bodies, the deposit works are treated as non-budgeted works.

As per Paragraph 16.2.1 of the CPWA Code, the amount received for other than Government deposit work should be credited into the account head “**108–Public Works Deposits**” under the Major Head “**8443–Civil Deposits**”, against which all expenditure incurred would be debited to the amount of the deposit. Para 2.170 of Works Department Manual further stipulates that the amount received on account of a deposit work should not be utilised for other works.

Audit found that funds received from various agencies for deposit works were being deposited under head of accounts “00-8443-00-108-0000-0000-00-103-V” in e-Works module. During booking of expenditure for a deposit work, the application verifies the availability of funds in the head “00-8443-00-108-0000-0000-00-103-V” but did not cross-check the availability of funds for that particular deposit work. Thus, the system paved way for booking of expenditure on a deposit work more than the funds received for that particular work.

During test check of the system in PHED division, Durg it was noticed that an excess expenditure of ₹ 1.25 crore was booked in the system over deposits received in case of Durg Water Supply Augmentation Scheme. Further, in case of Dongargarh Water Supply Scheme in PHED division, Rajnandgaon excess expenditure of ₹ 3.56 lakh incurred on the Deposit Works over the amount of deposit received was charged to Miscellaneous Public Works Advances (MPWA) in 2014-15.

During exit conference (November 2016), Government accepted the audit observation and stated that in the light of observations of audit, amendment in the software would be made.

2.4.9.8 Absence of provision for rectification of accounts

Para 3.2.2 of CPWA Code provides that if the final head is not known for booking of expenditure, it should be classified temporarily under MPWA. Later on the MPWA should be adjusted after preparing a transfer entry by clearing the MPWA head and final booking to the correct head of account.

Module for rectification of Accounts was not functional

Audit noticed that all the eight test checked divisions had been making transfer entries (TEs) manually as there was no operational provision in the system for raising TE. As a result, the system generated monthly accounts of the concerned

divisions failed to depict true and fair picture of the accounts of the divisions while the excess expenditure over deposit kept under MPWA could not be adjusted despite receipt of balance funds from the concerned agencies.

During exit conference (November 2016), Government accepted the audit observation and stated that provision for TE is already available in e-Works and training sessions would be organised to explain it again. The Government further stated that the software would be amended accordingly.

Reply was not tenable because the TE form provided in the software was not functional and this rendered the system based monthly accounts incorrect.

2.4.9.9 Absence of module for preparation of Schedule of reconciliation of cheques drawn and remittances

There was absence of reconciliation of transactions in the system

Paragraph 23.20 of CPWA Code stipulates that in the Public Works System of Accounts, the original receipts and payments arising in a public works division are initially accounted for under the proper heads in the books of accounts maintained by the Divisional Officer. The receipts of the division are remitted into the bank for collection under the Head “Remittances into Bank” and the payments made by the Divisional Officer are debited to the Head “Public Works Cheques”. Concerning treasury of the accredited bank sends a copy of the scrolls to the division concerned. On receipt of the copy of receipt and payment scroll, the Divisional Officer effects reconciliation in CPWA Form 51 indicating the difference between the cheques issued and remittances. This schedule of reconciliation in CPWA Form-51 is sent to the Accountant General (A&E) along with monthly account of the division.

Audit scrutiny revealed that provision for preparation of CPWA Form-51 was not available in the e-Works even though the details required for preparation of CPWA Form-51 i.e. cheques issued and remittances made during the month were being generated through the system. This resulted in manual preparation of CPWA Form-51, in which many differences were exhibited in test checked divisions. Further, absence of provision for generation of CPWA Form-51 in e-Works also resulted in embezzlement of ₹ 2.22 crore as discussed in the paragraph 2.4.9.3.

During exit conference (November 2016), Government accepted the audit observation and stated that necessary amendments would be made in the software in the light of the audit observation.

2.4.9.10 Provision for “Schedule of Debits to Stock” without provision for “Schedule of Works Expenditure”

Partial mapping of rules of business in the e-Works system led to no use of the provision

Para 22.4.1 to 22.4.8 of CPWA code provides that while compiling monthly accounts, each item of expenditure debit to stock should be collected in the “Schedule of Debits to Stock” in CPWA Form-72. The expenditure required to be shown in CPWA Form-72 represents the total issue of materials from stock to the work in the “Schedule of Works Expenditure” prepared in CPWA Form-64.

A module to prepare CPWA Form-72 is provided in the system. However, CPWA Form-64 is not available in the system. Hence, provision for the

“Schedule of Debits to Stock” in CPWA Form-72 had no utility. Thus, stock expenditure was not being maintained through e-Works in all eight test checked divisions of the PHED.

During exit conference (November 2016), Government accepted the audit observation and stated that the provision according to observation of Audit would be made in the amended software.

2.4.9.11 Gross amount less than the net amount

Auto calculation of Gross to Net amount was absent in the system

The field ‘Net Amount’ in payment module indicates the payment to be made after deduction of dues from the ‘Gross Amount’. This amount is not being calculated through the system but entered manually.

It was noticed in the PHED division, Rajnandgaon that the net amount (₹1,44,867) of voucher number 147 of 18 March 2014 was more than the gross amount (₹ 1,14,867).

During exit conference (November 2016), Government accepted the audit observation and stated that correction in the voucher amount was made by the E-in-C office on the basis of the mail received from district Rajnandgaon. The reply confirms the deficiency in the system to prevent such events. Further, instead of cancelling and re-issuing the cheque through the system to keep a trail, the division corrected the previously printed cheque manually outside the scope of the system, a practice which should have been avoided.

2.4.9.12 Incorrect calculation of transfer of deposits

The system provides the list of Tax Deducted at Source (TDS) by the department as and when they are required to deposit the due amount of taxes to the respective departments.

Lacuna in calculation of TDS by the system resulted in excess deposit of TDS which has not been adjusted

Audit noticed that the TDS amounting to ₹ 77,717 (Income-tax ₹ 55,651 and VAT ₹ 22,066) deducted from contractors bills during the period of 22 March 2014 to 28 March 2014 by the PHED division, Bilaspur was due for deposit under the revenue head of account. However, the system calculated the amount of TDS as ₹ 4,16,029 instead of actually collected value of ₹ 77,717 for that period. Accordingly, the division deposited ₹ 4,16,029 as TDS in the revenue head. The lacuna in calculation of transfer of deposit in the system resulted in excess deposit of TDS for the month of March 2014. However, adjustment of excess amount has not been made (November 2016).

During exit conference (November 2016), Government accepted the audit observation and stated that the provision according to observation of audit would be made in the amended software. However, Government did not give any reasons for not effecting adjustment of the excess payment.

2.4.9.13 Temporary imprest not being adjusted properly through e-Works

Adjustment of all vouchers not ensured in the system

Temporary imprest amounting to ₹ 50,000 issued to a Sub-Engineer of Project division, Bemetara was adjusted vide manual cashbook voucher number 14 dated 11 March 2015. The voucher consisted of 10 sub-vouchers. Cross checking of the

transactions in e-Works revealed that only an amount of ₹ 47,565 through nine sub-vouchers were shown adjusted in the cashbook generated through e-Works. Whereas, the field “Adjustment of Temporary Imprest” under transaction module of the system had shown adjustment of full amount of advance i.e. ₹ 50,000 by showing all the 10 sub-vouchers. Similar case was also noticed in the same division for adjustment of an advance of ₹ 50,000 vide cashbook voucher number 15 dated 12 March 2015. Where also nine sub-vouchers out of 10 were shown adjusted in the e-cashbook. Difference in the case was ₹ 2,186 (one voucher).

During the exit conference (November 2016), Government accepted the Audit observation and stated that at present e-cash book was not being used and further stated that problems indicated would be looked into during amendment in the software.

2.4.10 Deficiencies in Application Controls

Application controls are designed to provide an assurance that all inputs are properly authorised and complete, validating checks are in place, processing is done as desired and outputs are accurate. Review of database showed that the application controls were weak and the software had inherent deficiencies.

2.4.10.1 Generation of incorrect work codes

The software generates alphanumeric unique work codes with letter “W” for budgeted works and with letter “N” for non-budgeted works. The first number after alpha in work codes demarcates the office at which the code is generated. Number “1” is allotted for E-in-C, “2” for CE (Zone), “3” for SE (Circle), “4” for EE (division) and “5” for SDO (sub-division). It is obligatory to mention the Major Head of accounts under which allotment is received to create the work code.

Scrutiny of database of the system revealed that the system did not have appropriate input controls to identify the alpha-numeric characters demarcated for various offices. The system permitted generation of work codes with ‘Nil’ administrative approvals (AA). Further, non-budgeted Heads of Accounts appeared in the Budgeted field and vice versa while the system permitted generation of work codes allotted to any office through the ID of any other office.

The inaccuracies in generation of work codes noticed in the system are further explained below:

- Analysis of database revealed that 18 duplicate work codes were generated in the system.
- The work codes of 4846 non-budgeted works were generated with letter “W” instead of letter “N” and work codes of 138 budgeted works were generated with letter “N” in place of “W”.
- The system was to be designed to generate work codes with W30 for budgeted and N30 for non-budgeted works through the login ID of SE. However, in the office of SE, Raipur circle, it was noticed that the system erroneously generated wrong work codes in 201 cases with W20, W40, N20 and N40, though

Discrepancies were noticed in the generation of work codes through e-Works

these alpha-numeric codes were either demarcated for the CE (W20 and N20) or for the EE (W40 and N40).

- Work codes were generated without mentioning the head of budget classification in 146 works in the offices of the PHED.
- It was observed that 45 work codes were generated with “nil” amount of AA. Hence, expenditure could not be booked against these work codes.

During the exit conference (November 2016), Government interalia accepted discrepancy in the generation of work codes and added that matter would be examined and necessary provision would be made during amendment of the software.

2.4.10.2 Continuance of PWD heads while operational in PHED

Audit noticed that an amount of ₹ 4,00,469 was minus debited to the Major Head 2059 in the monthly account of PHED division, Bilaspur in March 2016. This head is however allotted to PWD. It reflected that the e-Works software originally developed for the use of PWD was not properly customised for the PHED and tested before its implementation in the department as discussed in paragraph 2.4.8.2 of the report. Continuance of PWD heads while operational in PHED for more than four years tells the apathetic state of affairs of the system. This is shown in the screen shot below:

The software initially developed for the PWD continues to retain its head while in operation for the PHED

1 of 1

FORM 80 Print Date:- 25-Oct-2016

OFFICE OF THE EXECUTIVE ENGINEER Print Time:- 03:58:34 PM

Report Month/Year :- March/2016

Head of Accounts		RECEIPT	EXPENDITURE			
RECEIPT	DESCRIPTION					
GNCD	MHCD		NON PLAN	PLAN	TOTAL	
00	0215	47200	0	0	0	
	Total Of Receipt	47200	0	0	0	
GNCD	MHCD	DESCRIPTION	RECEIPT	NON PLAN	PLAN	TOTAL
20	2215		0	3202777	0	28423015
20	4215		0	690500	690500	
64	2215		0	10204051	10204051	
80	2215		0	4086	0	1770956
67	2059	Public Works	0	-400469	0	-400469
	Total Of Expenditure	0	2806394	37881659	40688053	

(Source: Screen Shot from e-Works)

During exit conference (November 2016), Government accepted the audit observation. Government further added that the necessary corrections would be made during amendment in the Software.

2.4.11 Incomplete Reporting module

Only five out of 17 reports were active

The e-Works module provides for generation of Management Information System reports based on which decisions can be taken. Audit observed that some of these were not being generated or there were inconsistencies in the generation. This is evidenced from the fact that only five¹³ out of 17 reports were active while reports such as for penalty levied and penalty recovered, contractor ledgers, works abstract etc were not generated. The schedules of Income Tax had gaps in the contractor details, as the PAN numbers against some deductions were shown as blank.

During exit conference (November 2016), Government accepted the audit observation and stated that necessary provision, as pointed out by audit, would be made in the amended software.

2.4.12 Absence of defined password and security policy for the e-Works

Department had not defined security policy

A well-defined and documented password and security policy with proper implementation of the same is necessary for an organisation to safeguard the information from unauthorised access and its tampering. However, the department had not defined any security policy. Further, audit observed that:

- The system did not insist for password change at the time of initial login by the user;
- It did not enforce any periodic change of password by the user;
- The date and time of the last access and number of unsuccessful attempts after the last successful login attempt were not displayed on the screens. The user ID was not being suspended after a specified number of repeated unsuccessful login attempts which is against the security norms of IT to prevent unauthorised access and tampering of records.

During exit conference (November 2016), Government accepted the audit observation and stated that password and security policy, as suggested by audit, has been enforced in e-Works from October 2016.

2.4.13 Conclusion

The User Requirement Specification to assess the departmental requirements was not prepared while the Software Requirement Specification developed by NIC was not approved by the PHED. Despite that, the system was declared go-live in December 2012 without even doing the pilot testing to ensure compliance to the departmental requirements. As a result, the application software failed to deliver the mandate as evident from embezzlement of ₹ 2.22 crore by bypassing the system, unauthorised drawal of self cheques worth ₹ 57.91 crore through the system, irregular payment of ₹ 344.49 crore through 'non-agreedemented bill module' etc.

¹³ Fund Utilisation Report, Office Account Closing Status, Contractor Details, Agreement Details and SD Report

The customisation of e-Works in the PHED was ill planned and executed as 11 out of 25 major business requirements of the department were not integrated into the system while five of the 14 essential requirements that were integrated were not put to use and the balance nine integrated business requirements, although in use, failed to deliver the required results. As a result of this deficiency in the system, the department is constrained to prepare the monthly accounts manually instead of generating it as final output of the application software. Thus, the objective of having the e-Works to improve the operational efficiency and to alienate manual intervention could not be achieved through the present system.

Application Controls were not in place as the system generates incorrect work codes and has retained the heads of PWD although customisation for PHED was done more than four years ago. Further, integrity of the data in the database of the system was doubtful as in 146 cases expenditure was booked without classification of budget heads while in 45 cases, the system generated data with nil value of AA. Thus, the risk of reliance upon the system in its present form is high.

Absence of proper security policy and access control mechanisms like single user ID, absence of segregation of duties, passwords without requirement of periodic changes, ignorance of repeated unsuccessful log-in attempts made the system vulnerable to manipulation.

2.4.14 Recommendations

The software should be reviewed immediately with respect to mapping of business rules and proper validation and controls should be enforced in order to make it foolproof.

Till such time, adequate manual controls in terms of physical record keeping and proper supervisory control should be enforced in order to avoid any chance of fraud and misappropriation.

PHED needs to draw up a full-fledged IT policy, implementation plan, adequate documentation and security policy in respect of application system and physical access to the data.

PHED needs to strengthen the standards of IT controls such as segregation of duties, logical access controls and change management controls.

HEALTH AND FAMILY WELFARE DEPARTMENT

3.1 Medical Education in Chhattisgarh

3.1.1 Introduction

Chhattisgarh is a poor state with health indices much lower than national average. The Maternal Mortality Rate was 221 per lakh, Infant Mortality Rate was 46 per thousand and Total fertility Rate was 2.6 compared to the national average of 167,40 and 2.3 respectively as of March 2013¹.

The primary objective of the medical education is to ensure availability of highly skilled manpower such as doctors, nurses etc., for effective and quality tertiary medical care to the people and also to promote medical research for enhancing the quality of human life. The Government of Chhattisgarh (State Government) has established Director, Medical Education (DME) for development, expansion, management and administrative control of Medical Education under Health and Family Welfare Department (department).

As of August 2015, 6273 doctors (under Allopathy stream) were registered with the Chhattisgarh Medical Council (CGMC), out of which only 1642 doctors (26 *per cent*) were serving in Government Sector. Of these, 421 doctors were posted in rural areas and 1221 in urban areas. The State Government proposed (August 2015) to achieve doctor-patient ratio of 1:1000. As per census 2011, the state has population of 2.55 crore and six medical colleges (five Government and one Private) with intake capacity of 700 students and doctor-patient ratio of 1:17000 against the national average of 1:1700² and world average of 1.5:1000.

As per World Health Organisation norms, 255 nurses are required for one lakh population. However, the State has 21 nurses per one lakh population against the national average of 75 nurses.

The Principal Secretary, Health and Family Welfare Department is responsible for managing the affairs and policies of the department. At apex level, he is assisted by the DME, two Joint Secretaries, two Deputy Director and four Assistant Directors while at institution level, Deans, Superintendents, Principals are overall in charge of the Medical Colleges, Teaching Hospitals and Government Nursing Colleges (GNC) respectively.

Audit was conducted between April 2016 and July 2016 covering the period 2011-16. Audit scrutinised the records of DME Raipur, Chhattisgarh Medical Council (CGMC) Raipur, Chhattisgarh Nurses Registration Council (CGNC) Raipur, Ayush and Health Sciences University³ of Chhattisgarh Raipur, all

¹ As per Press Information Bureau, MoH & FW Department, dated 24 July 2015

² MCI vision document 2015

³ Ayush and Health Sciences University of Chhattisgarh is responsible for Affiliation of Medical, Dental, Nursing, physiotherapy, Ayurved, Siddha, Biotechnology, pharmacy and Paramedical colleges and to regulate and organize examinations in affiliated colleges

five⁴ Government Medical Colleges (GMC) along with attached teaching hospitals and five⁵ out of eight GNCs.

An entry conference was held on 8 April 2016 with the Secretary of the department to discuss the audit objectives, scope and methodology. An exit conference was held with the Principal Secretary on 4 February 2017 to discuss the audit finding and the replies of the Principal Secretary have been appropriately incorporated in the report.

Audit findings

3.1.2 Overall status of Medical Education in the State

Comprehensive plan was not prepared to achieve doctor-patient ratio

At the time of creation (2000) of the State, there was only one Government Medical College at Raipur functioning in the State. After that, the State Government established (between 2001 and 2014) four medical colleges and eight GNCs and accorded sanction (2013) for establishment of one private medical college and 73 private nursing colleges.

Presently, there are six medical colleges in the State having intake capacity of 700 students in Under Graduate (MBBS) and 95 Post Graduate seats while eight⁶ GNCs have annual intake capacity of 370 students and 73 private nursing colleges have total intake capacity of 3230 students.

Although, the State has an adverse doctor-patient ratio (1:17000) and an adverse nurse-population ratio (21:1,00,000), the State Government did not prepare any comprehensive plan or vision document to bridge the gaps to achieve the projected/required doctor-patient ratio or nurse-population ratio.

Government stated (February 2017) that it has not prepared any plan for establishing/up-gradation of new medical and nursing colleges. However, it was successful in establishing five new Government Medical Colleges and three Private Medical Colleges. It was also stated that persistent efforts are being made by the State to prepare a vision document to achieve the desired doctor-patient ratio.

Fact remains that Government has failed to prepare a comprehensive plan to achieve the desired ratio. Further, the Government also lost an opportunity to reduce the acute shortage of doctors in rural areas by using the services of newly graduated doctors under bond as discussed in paragraph 3.1.7.4.

3.1.3 Efforts to increase intake capacity of UG (MBBS) Courses

3.1.3.1 Delay in establishment of medical college at Surguja

Establishment of Surguja medical college was delayed by two years

Government of India (GoI) approved (2014) a plan for setting up of two new medical colleges in Rajnandgaon and Surguja districts under Centrally

⁴ Pt. Jawaharlal Nehru Memorial Medical College Raipur (GMC, Raipur), Chhattisgarh Institute of Medical Sciences Bilaspur (CIMS, Bilaspur), Late Bali Ram Kashyap Memorial Government Medical College Jagdalpur (GMC, Jagdalpur), Government Medical College Rajnandgaon (GMC, Rajnandgaon) and Late Shri Lakhi Ram Agrawal Memorial Government Medical College Raigarh (GMC, Raigarh)

⁵ Bilaspur, Jagdalpur, Raigarh, Raipur and Rajnandgaon

⁶ Bilaspur, Durg, Jagdalpur, Kawardha, Raigarh, Raipur, Rajnandgaon and Surguja

Sponsored Scheme (GoI: State-75:25) with an annual intake of 100 seats for each college. Accordingly, a Memorandum of Understanding (MoU) was executed (April 2014) between GoI and State Government for providing financial assistance of ₹ 189 crore for each college. Against the plan outlay of ₹ 189 crore (141.75 crore GoI share and 47.25 crore State share), an amount of ₹ 53.02 crore was released (March 2015 to March 2016), by the GoI. As per the MoU, the State Government was required to draw a detailed action plan and form a committee for implementation of the scheme.

Audit observed that the State Government established (September 2014) the medical college at Rajnandgaon as per approved plan. However, the medical college at Surguja could be established only after delay of two years in September 2016 due to failure of the State Government to constitute the committee as required under MoU for undertaking the civil construction works and procurement of equipment besides arranging the teaching faculties as per MCI norms.

Government stated (February 2017) that it has submitted application for opening of new medical college at Surguja in August 2015. However, MCI rejected the proposal in December 2015 and granted approval in September 2016. The Principal Secretary further stated that due to delay in commencement of construction activities funds could not to be utilised.

Fact remains that the opening of new medical college at Surguja was delayed by the two years despite availability of funds.

3.1.3.2 Deficient services of consultant

The State Government executed (2006 and 2007) an agreement with International Consociation of Medical Education & Research (ICMER), New Delhi to provide consultancy services to establish 100 seated new medical colleges at Jagdalpur and Raigarh and with M/s Muralage, Gaziabad (April 2014) to establish another medical college at Rajnandgaon. The consultants were responsible for providing necessary teaching faculty like professors, associate professors, assistant professors and demonstrators as per MCI norms to meet the shortages and to assist the State Government in creation of infrastructure facilities.

Audit observed in GMC Jagdalpur and GMC Raigarh that the consultant (ICMER) failed to provide teaching faculties to fulfil the MCI norms while the State Government could not create infrastructure facilities as per MCI norms. As a result, the Ministry of Health and Family Welfare, (GoI) restricted the intake capacity to 50 students only against the proposed intake capacity of 100 in both the colleges from the year 2006 (Jagdalpur) and 2013 (Raigarh). Thus, even after engagement of a consultant, the State Government failed to get the letter of intent for 100 seats according to their envisaged plan. However, GMC Jagdalpur got permission for admission of 100 seats by default from 2013-14 upon completion of five years of opening of the college.

It was further noticed that despite engagement of the consultants, these three medical colleges suffered from shortage of teaching staff which ranged from 15 per cent to 86 per cent during the period 2011-16. As a result, the colleges engaged teaching faculties on contractual basis. However, the consultants were

The consultants failed to discharge their contract obligations in providing teaching faculties for setting up of medical colleges

paid ₹ 5.48 crore as of July 2016 despite their failures to discharge their contract obligations.

Government stated (February 2017) that services of the consultants have been reviewed and the consultants have been directed to deliver services as per agreement. Further, DME has been instructed to impose penalty on the consultants for poor delivery of services. Government also stated that a proposal for terminating services of consultant engaged for medical college Rajnandgaon is under consideration and security deposit of ₹ 25 lakh deposited by the consultant will be forfeited.

3.1.3.3 Establishment of medical college under Public Private Partnership

State Government formulated (September 2010) policy for establishment of medical colleges in private sector under Public Private Partnership (PPP) mode.

No medical college was established under PPP mode for lack of encouragement from Government

Audit observed that DME invited (2011 and 2012) applications for opening up new medical colleges under PPP mode against which 17 applications were received and of these, 10 applications⁷ were shortlisted. However, no follow up action was initiated to execute MoUs with the shortlisted applicants.

Resultantly, no college could be opened under PPP. However, one private medical college with an intake capacity of 150 MBBS students was opened in the State in 2013.

Government stated (February 2017) that since none of the applicants have given serious offer to start medical college under PPP model, the process cannot be initiated. The policy with new terms and conditions is being framed to attract private participation to provide better health services.

Fact remains that Government failed to encourage participation of private sector in setting up new medical colleges under PPP mode.

3.1.4 Post Graduate Courses

3.1.4.1 Shortage of specialist doctors

Chhattisgarh is deficient in specialist doctors (PG doctors). The State Government sanctioned 963 posts of specialist doctors (under Allopathy Stream) for Civil Hospitals and Community Health Centres (CHCs). Against this, only 46 specialist doctors were posted in these hospitals as of March 2016 as shown in **Table-3.1.1**:

Table -3.1.1: Statement showing position of specialist doctors in the State

Name of the hospital	Sanctioned strength	Person in Position (<i>per cent</i>)
Civil Hospitals	810	18 (2.22)
CHCs	153	28 (18.30)
Total	963	46 (4.77)

Source: Director Health Services, Raipur

It could be seen from the above table that the Civil Hospitals and CHCs are running with a minimal (4.77 *per cent*) specialist doctors. Hence, it is all the

⁷ Seven applications were shortlisted out of 12 applications were received in 2011 and three applications were shortlisted out of five applications were received in 2012

more important that PG courses are run efficiently and the intake capacity is increased to desired level. The management of PG courses by the DME is reviewed by audit and the findings are discussed below:

3.1.4.2 Super Speciality Courses

Government decided (2013) to open a Super Speciality Post Graduate Institute and Research Centre for 12 courses⁸ and handed over (March 2013) the old *Mantralay* building to the Health Department for the institute. A setup of 142 staff was also sanctioned (June 2013).

Audit observed that the Institute has not been established while the executive committee had not yet framed rules for recruitment (December 2016) of staff. As a result, no super speciality courses could be conducted in the State.

Government stated (February 2017) that efforts were being made to start the institute from April 2017.

3.1.4.3 Shortage of Post Graduate courses

MCI has an approved list of 139 PG degree/diploma and 51 super speciality courses for all over India.

Audit noticed that GMC Raipur and CIMS, Bilaspur have been offering 24 (17.26 *per cent*) out of 139 PG degree/ diploma courses with an annual intake capacity 95 seats. During the period 2011-16, applications for admission into PG courses ranging from 700-800 per year were received. However, 88 to 90 *per cent* of the eligible candidates could not get admission in the PG courses due to limited number of PG seats in the State. As a result, the state was deprived of PG (Specialist) doctors.

Government stated (February 2017) that efforts were being made to open new PG courses.

3.1.4.4 Opening of new PG courses under Centrally Sponsored Scheme

(a) Under Centrally Sponsored Scheme (GoI:State-75:25) for strengthening and upgrading of Government medical colleges, GoI approved (April 2011) a plan for starting new PG courses and increasing the existing 60 PG seats in GMC Raipur with an additional intake capacity of 79 seats (total 139) in 18 disciplines. Against plan outlay of ₹ 32.73⁹ crore, first instalment of ₹ 16.37¹⁰ crore was allotted (between November 2011 and February 2012) to the medical college.

Audit observed that the college increased the intake capacity in seven disciplines only by increasing 16 (20.25 *per cent*) seats against the target of increasing 79 seats. On this the college incurred an expenditure of ₹ 14.64 crore (83.46 *per cent*). However, the college could not increase seats in 11 other disciplines as MCI rejected (February 2014) the proposals for opening of new courses due to shortage of teaching faculties and infrastructure. But no efforts were made to appoint the teaching faculties and

Though 83 per cent of CSS funds were spent, the intake capacity of PG courses remain 16 against targeted 79 seats

⁸ Neurosurgery, Plastic Surgery, Paediatrics Surgery, Infertility, Cardiology, Nephrology, Organ Transplantation, Cosmetic Dentistry, Urology, Gastrology, Haematology and Oncology

⁹ ₹ 24.55 crore GoI share and ₹ 8.18 crore State share

¹⁰ ₹ 12.28 crore GoI share and ₹ 4.09 crore State share

create infrastructure facilities which prevented release of second instalment (December 2016).

Government stated (February 2017) that 30 PG seats were increased under CSS and DME was instructed to pursue with MCI for getting permission for opening more seats as envisaged in plan.

The reply is not acceptable as the GMC Raipur could increase only 16 PG seats against the target of 79 despite availability of funds while the 30 PG seats reported by Government including seats opened prior to the approval of the plan in 2010.

(b) The GoI approved (May 2011) another plan with outlay of ₹ 39.78¹¹ crore for starting new PG disciplines and increasing PG seats in CIMS Bilaspur.

Audit observed that recognition of CIMS Bilaspur was rejected by GoI in 2012 due to failure to fulfil the MCI norms and funds were not released by the GoI. In 2013, though the recognition was restored the department did not get funds from GoI as of December 2016 for which no reasons were on record. As a result, no new PG courses could be started. This indicates lack of efforts by the department to pursue with GoI to start new PG courses.

Government stated (February 2017) that GoI has stopped funding to medical colleges for opening new PG courses. However, fresh proposals will be sent to GoI for providing funds for CIMS Bilaspur.

Fact remains that the plan for opening of new PG courses could not be achieved even after four years of launch of the scheme.

3.1.4.5 Poor efforts to increase the PG seats

MCI stipulates that for opening of PG courses/ increase of admission capacity of existing courses, the applicant college has to submit applications to the GoI within stipulated period¹² with all requisite certificates for next academic year. GMC Raipur and CIMS Bilaspur submitted (April 2013 and April 2015) applications to MCI for opening/ increasing the intake capacity of seats in 19¹³ disciplines along with essentiality certificate, affiliation certificate, authorisation letter to banks and demand draft of ₹ 38 lakh (at rate of two lakh for each discipline).

(i) Audit observed in GMC, Raipur and CIMS Bilaspur that the MCI noted (January & February 2014 & January 2016) deficiencies in faculties, infrastructure, facilities, books, equipment, low bed occupancy and dedicated transportation facilities in these colleges. On the recommendations (January & February 2014 & January 2016) of MCI, GoI disapproved (February 2014 & February 2016) commencement of eight courses and rejected to increase the seats for 11 courses for the academic session 2014-15 and 2016-17 to GMC Raipur and CIMS Bilaspur respectively.

¹¹ ₹ 29.83 crore GoI share and ₹ 9.95 crore State share.

¹² Between 15 March to 7 April (both days inclusive of any year)

¹³ Anatomy, Bio Chemistry, Pharmacology, Physiology, Anaesthesia, General Surgery, General Medicine, MS obstetrics & Gynaecology (OBG), Community Medicine, Radio therapy, Radio Diagnosis, Paediatrics, Forensic Medicine, ENT and Ophthalmology

Thus, without meeting the MCI requirements for conducting PG courses, both the medical colleges applied for starting new PG courses/ increasing the existing PG seats and incurred an expenditure of ₹ 38 lakh towards inspection fee to MCI resulting in wasteful expenditure.

Government stated (February 2017) *inter-alia* that it is a routine practice to apply for increase in PG seats and applications are sent only after evaluation of faculties, infrastructure, lab, library and clinical work load as per MCI norms for respective disciplines.

The reply is not acceptable as both the colleges submitted applications without ensuring availability of faculties and infrastructure facilities which resulted in wasteful expenditure.

(ii) Audit noticed that the GMC Raipur submitted¹⁴ applications to increase the intake capacity of existing capacity of Radiotherapy department from one PG seat to six seats for the academic years 2014-15 to 2017-18. But the applications were submitted after cut-off date (7 April of every year) with delays ranging from one to 62 days to MCI. As a result of delay, MCI rejected (every year between June and July) the proposals in each year.

Government stated (February 2017) that due to administrative delay and change in cut-off date, the applications could not be sent on time for approval. The reply is not acceptable as Government cannot absolve its responsibility of sending the applications on time by coordinating with the MCI.

3.1.4.6 Running unauthorised PG courses

The MCI granted permission for increasing the seats in six post graduate courses¹⁵ from the academic year 2010-11 in GMC Raipur with annual intake of 10 seats per year and one PG course with one seat in Community Medicine in CIMS Bilaspur from 2011-12. The permission was valid till such time the batch of students appears for the final examination in the subject.

Audit observed in GMC Raipur and CIMS Bilaspur that MCI did not recognise these seven PG courses on the grounds of shortage of equipment, infrastructure and facilities during the annual inspections (2012-13 to 2015-16). These deficiencies were not addressed as of December 2016.

As a result, the validity of degree of pass out students' limits to the jurisdiction of the university and the students were deprived to appear for the supplementary courses in other universities or to apply for higher courses.

Government stated (February 2017) that the matter will be taken up with MCI for recognition of the seven PG courses.

The fact remains that admissions were made without MCI recognition and as such the PG degrees are not valid outside the university jurisdiction.

Seven PG courses were not recognised by MCI and as such the degree awarded by the university became invalid

¹⁴ 8 April 2013 for 2014-15, 29 April 2014 for 2015-16, 7 July 2015 for 2016-17 and 26 April 2016 for 2017-18

¹⁵ Anaesthesiology (1), General Surgery (2), Obstetrics & Gynaecology (3), ENT (1), Community Medicine (1) and Pathology (2)

3.1.5 Lack of academic and research activities

The MCI prescribed (June 2015) the requirement of Medical Education Unit (MEU) in a medical college which *inter-alia* includes Journals, infrastructure and equipment. One of the main objectives of the department is to pursue and encourage research in the field of medical sciences to update the knowledge of the medical professionals.

Though the intake capacity of UG courses was increased from 300 to 550 seats during the period 2011-16 in all Government Medical Colleges, sufficient academic and research activities were not organised for teaching faculty in test checked colleges. The deficiencies are:

- Physical verification of MEU revealed that required infrastructure like computers, multimedia projector, multi function printer with scanning and copying facility, laptop and journals were not made available in the colleges for conducting training activities. However, the colleges did not place any demand for funds to the DME.
- All the medical colleges neither maintained central database of training activities nor conducted any research activities during 2011-16. Lack of research work impairs the capacity building of the students of the medical colleges.
- The DME provided an amount of ₹ 50 lakh to CIMS Bilaspur for invention and research during 2014-16, however, the same was not utilised due to lack of proposals. Further, no funds were provided to other four GMCs for invention and research. This restricts invention and research work in Government medical colleges while the students were deprived of the opportunity to enhance their skills.
- As per MCI norms, 100-150 Continuing Medical Education (CME) programmes per year has to be conducted in a college. However, neither database has been maintained by the medical colleges nor the number of CMEs conducted during 2011-16 was reported to audit. Hence, the number CMEs conducted could not be ascertained.

Government stated (February 2017) that efforts were being made to equip the MEU unit to fulfil MCI norms and directions were being issued to all medical colleges to maintain central database for training and research activities and to conduct CME programmes in accordance with MCI norms.

3.1.6 Overall status of Nursing Education in the State

The State Government followed a private sector route to improve the capacity of Nursing Students. While there are only eight GNCs with an intake capacity of 370, Government gave recognition to 73 private nursing colleges with an intake capacity of 3230 students. Thus, there is a combined intake of 3600 students.

The State Government sanctioned 3869 posts of nurse for District Hospitals, Civil Hospitals, CHC's and Primary Health Centres (PHC). Against this, 2506 nurses (65 *per cent*) were posted in these hospitals while 1363 (35 *per cent*) posts were lying vacant as of March 2016 as detailed in **Table-3.1.2:**

Table -3.1.2 :Statement showing position of Nurses in the State

Name of the hospital	Sanctioned strength	PIP (Per cent)	Vacant
Civil Hospital	194	144 (74.23)	50
CHCs	1550	939 (60.58)	611
PHCs	1289	889 (68.97)	400
District Hospital	836	534 (63.88)	302
Total	3869	2506 (64.77)	1363

(Source: Director Health Services, Raipur)

It could be seen from the above table that the Government Hospitals in the State are running with shortage of nurses ranging from 39 *per cent* to 25 *per cent*. Further, out of the total passed out students, only 720 (17 *per cent*) took permission of the authorities to go outside the State. Hence, there is a mis-match between the availability and recruitment in Government hospitals.

3.1.7 Financial Management

3.1.7.1 Under utilisation of budget

The State Government makes budget provisions for medical education under plan and non-plan heads and provides allotments to the medical colleges, attached teaching hospitals and nursing colleges for their functioning through DME Raipur. The allotment of funds under plan and non-plan heads and expenditure incurred for medical education is given in **Table-3.1.3**:

Table 3.1.3 : Statement showing allotment and expenditure under state plan and non-plan for medical education

Year	Plan Expenditure			Non-plan Expenditure		
	Allotment	Expenditure	Savings in (per cent)	Allotment	Expenditure	Savings in (per cent)
2011-12	185.75	116.05	69.70 (37.52)	67.29	62.36	4.93 (7.33)
2012-13	161.68	95.97	65.71 (40.64)	77.61	66.53	11.08 (14.28)
2013-14	194.67	107.21	87.46 (44.93)	99.55	82.33	17.22 (17.30)
2014-15	217.25	170.05	47.2 (21.73)	109.54	97.86	11.68 (10.66)
2015-16	401.06	254.59	146.47 (36.52)	131.48	111.62	19.86 (15.10)
Total	1160.42	743.86	416.56 (35.90)	485.47	420.70	64.77 (13.34)

(Source : Data provided by the DME and complied by audit)

Department failed to utilise funds worth ₹ 416.55 crore out of allotment of ₹ 1160.42 crore

From the above table, it could be seen that there was persistent savings ranging from 22 to 45 *per cent* under the plan head. However, allotment of funds was continuously increased during 2011-16 except in 2012-13. The major savings in plan head was due to delay in finalisation of tenders, release of funds to medical colleges at the fag end of the financial year by the DME, posts lying vacant, improper assessment of requirement of medicines and equipment by the medical colleges and delay in receipt of administrative approvals. Moreover, abnormal delay in completion of major civil

construction works also resulted in less spending of budget under infrastructure head. In contrary, the savings under the non-plan head was nominal and ranged between seven *per cent* and 17 *per cent*.

Government accepted (February 2017) the audit observation and informed that efforts will be made for optimum utilisation of funds in future.

3.1.7.2 Cost of residential quarters not obtained from Guru Ghasidas University

As per the norms and requirement of MCI, 173 staff quarters were constructed at Koni (outside medical college campus) for use of CIMS Bilaspur staff and faculty. Audit noticed that the construction of staff quarters were completed at a cost of ₹ 18.65 crore and handed over to CIMS Bilaspur in March 2006. It was observed that the State Government ordered (December 2012) to transfer the staff quarters to Guru Ghasidas University upon payment of ₹ 17.58 crore to CIMS as the quarters were not utilised by the CIMS staff. However, the university acquired the staff quarters, without paying the cost of quarters.

Government stated (February 2017) that efforts were being made to obtain payment from the university and inter-departmental meeting will be conducted with the Higher Education department to sort out the matter. Fact remains that the outstanding amount could not be recovered despite Government orders.

3.1.7.3 Irregular retention of interest of ₹ 2.42 crore

The DME authorised (between March 2008 and January 2014) the Dean GMC Raipur to open a Letter of Credit (LoC) account to facilitate payment to vendors under rate contract against every procurement order.

Audit observed that the college earned interest of ₹ 2.42 crore in the LoC account during April 2008 to January 2014 but the same were not credited into Government account.

The Principal Secretary stated (February 2017) that interest amount would be deposited into Government Account. However, the Principal Secretary did not give any justification for not crediting it to Government account in more than three years.

3.1.7.4 Irregular retention of bond money worth ₹ 66 lakh

With a view to provide better health facilities in rural areas, Government framed a policy that every candidate taking admission in the MBBS course shall have to execute a bond¹⁶ to work in rural areas for two years after getting their graduation degree. If a candidate fails to serve, then the bond amount (₹ 40000 - ₹ 75000) will be forfeited and same would be deposited into Government account.

Audit observed that 1116 candidates of CIMS Bilaspur, GMC Raipur, and GMC Jagdalpur got MBBS degree during the period 2011-16. Out of these, 171 doctors signed the bond and agreed to serve in rural areas by depositing bank guarantee of ₹ 88.97 lakh but the State Government did not engage them.

¹⁶ The value of bond for General category students fixed as ₹ 75000/- and for reserved category of students it shall be ₹ 40000/-

The interest earned in the LoC account was not credited into the Government account

Interestingly the State Government illegally forfeited (between 2007 to 2010) their bank guarantees and doctors approached (between 2007 to 2010) the High Court Bilaspur to release forfeited amount. Further, 945 doctors refused to serve in the rural areas but their bond money worth ₹ 2.93 crore were irregularly parked in the Dean's Account instead of remitting into Government Account.

Government stated (February 2017) that CIMS Bilaspur deposited (April 2016) ₹ 1.06 crore and GMC Raipur deposited (September 2016) ₹ 1.21 crore into Government Account. The Principal Secretary further stated that in future the MBBS graduate will be engaged in rural services in co-ordination with DHS.

Fact remains that the scheme ended up in a fiasco as Government on one hand failed to appoint 171 doctors who were willing to serve in rural areas and illegally forfeited their bond money while the rest 945 passed out graduates escaped rural service obligation by preferring forfeiture of their meagre bond money.

3.1.8 Infrastructure

3.1.8.1 Failure to rectify deficiencies pointed out by MCI

Audit observed that deficiencies such as lack of infrastructure, faculty and human resources as noticed by MCI during 2014-15 and 2015-16 were not rectified by the CIMS Bilaspur, GMC Jagdalpur, GMC Rajnandgaon and GMC, Raigarh. It was also noticed that residential quarters were not made available to the staff in the college campus since the establishment of CIMS Bilaspur. Despite rectification of deficiencies still to be carried out, MCI permitted (July 2015) admission into medical colleges on the basis of undertaking given by the Secretary of the department.

MCI also observed (November 2015) that lack of infrastructure, faculty and other human resources may lead to churning out of half-baked doctors, who may not be clinically trained and equipped to meet the requirement of medical profession, thereby posing risk to human life. However, Government failed to address the deficiencies pointed out by MCI.

Government stated (February 2017) that some of the deficiencies like distance between two beds, central oxygen system and central suction will be rectified in the new hospital building at GMC Jagdalpur and Raigarh. However, Government did not fix any time frame to rectify the deficiencies pointed by the MCI.

3.1.8.2 Abnormal delay in completion of civil construction works

During 2011-15, DME allocated ₹ 528.68 crore to Public Works Department (PWD) for construction of three medical colleges and attached hospitals as detailed in **Appendix-3.1.1**, in order to fulfil the infrastructure standards laid down by the MCI.

Government sanctioned construction of new medical college buildings at Jagdalpur (September 2007) and Raigarh (January 2010) for ₹ 174.35 crore completion by March 2009 and January 2013 respectively. However, the

The medical colleges failed to rectify the deficiencies pointed out by MCI

Civil construction works of medical colleges were delayed inordinately defeating the objective of meeting the MCI norms

works could not be completed (January 2017) even after incurring expenditure of ₹ 322.25 crore. As a result of the inordinate delays in construction works on grounds of change of construction site, delay in finalisation of drawings and designs, post-tender changes in items of works etc, the estimated cost of the works was revised to ₹ 481.18 crore.

Similarly, Government also sanctioned (March 2010-September 2013) six construction works worth ₹ 47.50 crore in the existing Government medical college at Raipur. However, the works were not completed (January 2017) despite incurring expenditure of ₹ 30.36 crore on these works.

As a result of delay in completion of these works, the equipment, furniture and instruments procured (July 2015 and March 2016) at a cost of ₹ 4.02 crore¹⁷ were kept idle (January 2017) and not put to use for the intended purposes as required under the MCI norms.

Government stated (February 2017) that the construction works of two medical colleges got delayed due to increase in scope of work in order to meet the norms of MCI. In the case of six works of Government medical college, Raipur, it was stated that minor works were pending such as installation of lift, modular cabinets etc and these will be completed within a short period. The fact remains that the objective of creation of infrastructure to fulfil the MCI requirements was not achieved.

3.1.8.3 Shortage, procurement and management of medical equipment

As per the standards prescribed by the MCI, medical colleges are required to maintain medical equipments for various departments.

(i) In five test checked medical colleges, audit observed shortages of medical equipment ranging from 19 to 83 *per cent* in various departments. These were in Radio-diagnosis, Forensic Medicine, Community Medicine, Micro Biology, Pharmacology and Anatomy departments as detailed in **Appendix-3.1.2.**

Government replied (February 2017) that steps were being taken to sort out the shortage of equipment and procurement process were being carried out through Chhattisgarh Medical Services Corporation Limited (CGMSCL).

(ii) The five medical colleges and attached hospitals made advance payment of ₹ 90.16 crore during the period 2013-14 to 2015-16 to CGMSCL for procurement of equipment. However, CGMSCL supplied equipment worth ₹ 31.92 crore only and equipment for the remaining amount of ₹ 58.23 crore (65 *per cent*) were not supplied (January 2017).

Government stated (February 2017) that tender process is completed by the CGMSCL and the major equipment will be installed by the end of March 2017.

(iii) Audit observed that in 11 departments of CIMS, Bilaspur and GMC, Jagdalpur, 51 high value equipment worth ₹ 3.73 crore installed during 2003-2015 were not in working condition as these equipment were not

¹⁷ GMC Raigarh- ₹ 2.08 crore, GMC Jagdalpur- ₹ 1.64 crore and GMC Raipur- ₹ 0.30 crore

maintained after expiry of warranty period as detailed in **Appendix-3.1.3**. Thus, the shortages may affect the practical training and education of the medical students.

Government stated (February 2017) that the obsolete equipment will be disposed-off as per rules.

3.1.8.4 Bed Occupancy

As per provisions of MCI guidelines, average occupancy of indoor beds shall be a minimum of 75 *per cent* per annum for a Teaching Hospital.

Audit observed that in CIMS Bilaspur and GMC Raigarh, the bed occupancy during 2011-16 was low in comparison to the prescribed norms of MCI as detailed in the **Table – 3.1.4**:

Table 3.1.4 :Statement showing the Inpatient bed occupancy against availability of beds

Year	Total no. of beds available	Total no. required for 100 <i>per cent</i> bed occupancy	Actual bed occupancy	Actual occupancy in <i>per cent</i>	Total no. of beds available	Total no. required for 100 <i>per cent</i> bed occupancy	Actual bed occupancy	Actual occupancy in <i>per cent</i>
	CIMS, Bilaspur				GMC, Raigarh			
2011	550	200750	34739	17.3	--	--	--	--
2012	550	200750	36679	18.27	--	--	--	--
2013	550	200750	39811	19.83	300	109500	15302	13.97
2014	750	273750	41468	15.15	300	109500	18124	16.55
2015	750	273750	62137	22.7	300	109500	18209	16.63

(Source: Data provided by the Medical Superintendent, CIMS Bilaspur & KGH Raigarh)

From the above details it could be seen that indoor bed occupancy ranged between 13.97 and 22.7 *per cent* during the years 2011 to 2016 which was far less than the criteria of 75 *per cent* prescribed in MCI guidelines.

Government stated (February 2017) that the records were not adequately maintained so as to reflect the actual number of bed occupancy. New software is installed to capture the details prospectively as required by MCI. Fact remains that the low bed occupancy could adversely affect the prescribed and necessary level of clinical training and exposure of medical students.

3.1.9 Human Resources Management

3.1.9.1 Shortage of teaching and para medical staff

Deployment of adequate faculty is the main criterion for getting recognition from MCI so that qualitative education could be imparted in a medical college.

(i) Audit observed that in CIMS Bilaspur, GMC Jagdalpur, GMC Raipur and GMC Raigarh there was shortfall in teaching faculties ranging from 17.52 to 68.54 *per cent*, against the sanctioned strength while against MCI norms the shortage was upto 14.01 *per cent* as detailed in **Appendix-3.1.4**.

Audit further observed that in GMC, Raipur there was excess posting of seven professors appointed against the sanctioned strength in Anatomy, Medicine,

Orthopaedic, Obstetrics & Gynaecology, Radio Diagnosis and Anaesthesia departments, whereas in other colleges of the State, there was shortage of professors and they engaged professors on contract basis.

Deans of CIMS Bilaspur, GMC Jagdalpur, GMC Raipur and GMC Raigarh stated that as per the MCI norms the recruitment process was being conducted in order to accomplish the shortage of teaching staff. The Dean, GMC, Raipur stated that posting of professors were done by the State Government.

(ii) In GMC Raipur, GMC Jagdalpur and GMC Raigarh, 1395 (65 *per cent*) paramedical staff were posted against 2147 sanctioned posts and remaining 752 (35 *per cent*) posts were lying vacant. Despite availability of 4249 trained nurses, no efforts were made to fill the 150 vacant posts of nurses in these medical colleges.

Government stated (February 2017) that posting orders for 167 Demonstrators, Senior Resident and Junior Resident doctors were issued (February 2017) for six medical colleges. The shortage of teaching faculties persists due to low retention of teaching faculties in the Government sector while excess Professors were posted at GMC, Raipur in order to get more PG Seats. Fact remains that despite engagement of excess Professors, the department failed to get more PG seats.

3.1.9.2 Shortage of teaching faculty in nursing colleges

In five test checked GNCs, audit observed that 94 teaching faculties were posted against the sanctioned strength of 202 and remaining 108 (53.47 *per cent*) posts were lying vacant as detailed in **Appendix-3.1.5**. It was observed that the shortage of staff ranged between 38.82 to 100 *per cent* in all the cadres. The posts of Principal and Vice-principal of all five GNCs remained vacant throughout the period (2011-16). Lack of qualified teaching faculties could adversely affect the quality of education imparted to nursing students.

Government stated (February 2017) that eligible faculties were not available for the post of Principal and Vice Principal. For the vacant posts, walk-in interviews were conducted as and when deficiencies were noticed.

3.1.9.3 Lack of facilities in nursing colleges

Audit observed that GNC, Raigarh has been running in rented premises with acute shortage of space for hostel, library, class rooms, principal, staff rooms and laboratory rooms. It was also observed that in GNC Jagdalpur, Raigarh and Rajnandgaon there was shortage of equipment/ laboratory items ranging from three to 73 *per cent* against the INC norms as detailed in **Appendix-3.1.6**. This could adversely affect the teaching of nursing students.

Government stated (February 2017) that to create infrastructure facilities in compliance with INC norms, new nursing college Buildings at Rajnandgaon and Raigarh is under construction and orders were being issued to purchase laboratory items to fulfil the deficiency of equipment.

3.1.10 Conclusion

Though the State Government intends to bring down the adverse doctor-patient ratio from 1:17000 to 1:1000 and nurse-population ratio from 21:100000 to 75:100000, it did not prepare any comprehensive plan to achieve this objective.

Even though there are only 1642 doctors in the State under Allopathy stream against the projected target of 25500, the State could not establish any medical college under PPP mode to bridge the gap despite availability of funds due to poor planning. Further, the State has only 46 (4.77 *per cent*) specialist doctors in its Civil Hospitals and Community Health Centres (CHCs) against the sanctioned posts of 963 specialist doctors (Allopathy). However, the State Government failed to create required infrastructure facilities and recruit faculty in line with MCI instructions to commence the required PG courses to create specialist doctors. Besides, the State Government also failed to establish super speciality courses in the State.

While the State was suffering from shortages of doctors, nurses, civil infrastructure, speciality and super-speciality courses, funds worth ₹ 416.55 crore (35.9 *per cent*) against the allotment of ₹ 1160.42 crore for Medical Education in the State could not be utilised due to planning and implementation failures. As a result, the existing Government colleges are running with deficit staff (ranging from 17.52 to 68.54 *per cent*), lack of equipment (19.25 to 82.7 *per cent*) and inadequate occupancy of beds compromising the professional exposure of the medical students.

The Government scheme of signing Bond for serving in rural areas was a complete failure as willingness of 171 doctors to serve in rural areas were not accepted by the department while their bond money worth ₹ 66 lakh was illegally forfeited. At the same time, 945 passed out graduates escaped rural service obligation by preferring forfeiture of their meagre bond money.

3.1.11 Recommendations

The Government should prepare a comprehensive plan to achieve the desired doctor-patient ratio by addressing the bottlenecks in establishing required numbers of medical colleges under government sector or private sector or under PPP mode. Further, the students graduating from the medical colleges should be engaged gainfully for delivering the medical services as required.

Government should take urgent steps to form a steering committee at departmental level to facilitate its medical colleges to meet and maintain the MCI requirements for holding the PG courses on a regular basis. The deficiencies such as shortages of infrastructures, equipment, laboratory facilities, human resources etc in the existing medical colleges should be addressed.

The super-speciality institute should be established and made functional at the earliest.

Government should devise an incentive driven mechanism to encourage the MBBS graduates and the Specialists to serve in rural areas.

PUBLIC WORKS DEPARTMENT

3.2 Construction of bridges in Chhattisgarh

3.2.1 Introduction

Public Works Department (PWD) is the principal agency of the Government of Chhattisgarh (GoCG) for survey, design, improvement and maintenance of roads, bridges and public buildings of the State. For bridge work, the Executive Engineer (EE) of the concerned PWD (Bridge) division submits proposals for construction of bridges along with its estimate through the Superintending Engineer (SE) and Chief Engineer (CE) for administrative approval (AA).

During 2011-16, the department took up construction of 495 bridges of which 264 bridges were sanctioned prior to April 2011 but were under construction during 2011-16. For this, the department allocated ₹ 1714.38 crore and spent ₹ 1159.87 crore.

The PWD is headed by Principal Secretary (PS) at the Government level while the Engineer-in-Chief (E-in-C) is the technical advisor to the Government and responsible for the overall working of the PWD. The E-in-C is assisted by six¹ Chief Engineer (CEs), 14² Superintending Engineers (SEs) and 54 EEs for discharging the responsibilities. Out of which one CE, three SEs and six EEs are responsible for construction and supervision of bridges in the State.

Audit was aimed at assessing whether (i) planning for construction of bridges was appropriate; (ii) works were executed in accordance with the standard/approved design and specifications issued by Indian Road Congress (IRC) and (iii) monitoring and control mechanism was adequate and effective.

Audit examined (April-July 2016) the records of construction of bridges in the office of the E-in-C, CE (Bridge), two SEs (Bridge)³ and six Executing Bridge Divisions⁴ covering the period 2011-12 to 2015-16. 126 out of 495 bridge works (121 bridges across nalla/rivers, four Rail Over Bridges/Rail under Bridges and one Overpass) were selected in audit for scrutiny using Probability Proportional to Size With Replacement (PPSWR) method. An entry conference was held (July 2016) with the Secretary, PWD to discuss the objective, scope and methodology of audit. An exit conference was held (December 2016) with the Secretary, PWD to discuss the audit findings. The replies received from the Government have been appropriately incorporated in the report.

¹ Raipur, Bastar, Bilaspur, Surguja, National Highway (NH) zone, Bridge zone

² Raipur-1, Raipur-2, Durg, Jagdalpur, Kanker, Bilaspur, Ambikapur, NH Raipur, NH Bilaspur, Bridge Raipur, Bridge Raigarh, Bridge Ambikapur, E&M Raipur, E&M Bilaspur

³ Bilaspur and Raipur

⁴ Ambikapur, Bilaspur, Jagdalpur, Raigarh, Raipur and Rajnandgaon

Audit findings

3.2.2 Planning

The department prepared working plan for construction of bridges only from the year 2015-16 onwards. Prior to this, the department did not prepare any plan for the bridges. The working plan includes quarterly physical and financial targets along with the achievements for the bridges under construction. During exit conference (December 2016), the Secretary, PWD accepted that working plan was prepared from 2015-16 onwards. However, reasons for not preparing the plan prior to 2015-16 were not stated. In this regard, the following are observed:

3.2.2.1 Failure to achieve specified milestones

The status of construction of bridges during 2011-12 to 2015-16 is given in **Table 3.2.1**.

Table 3.2.1 : Status of the bridges constructed by PWD

Sl. No.	Name of Division	Number of ongoing bridges as on 01.04.2011	Number of bridges taken up between 2011-12 and 2015-16	Total bridges	Number of bridges completed during 2011-16			Ongoing as on 31.03.16	Works not started as on 31.03.16
					Before preparation of working plan (2011-12 to 2014-15)	After preparation of working plan (in 2015-16)	Total		
1	Ambikapur	49	42	91	32	15	47	38	6
2	Bilaspur	59	49	108	53	7	60	36	12
3	Jagdalpur	30	34	64	26	7	33	26	5
4	Raigarh	30	13	43	20	3	23	16	4
5	Raipur	50	43	93	44	12	56	29	8
6	Rajnandgaon	46	50	96	43	14	57	28	11
	Total	264	231	495	218	58	276	173	46

(Source: Information provided by CE, Bridge Zone and Bridge divisions and compiled by audit)

As per clause 1.13 of the agreement executed between the EEs and the contractors, three milestones are set for the construction of bridges such as (i) completion of 12.5 per cent of work in 25 per cent of time, (ii) 37.5 per cent of work in 50 per cent of time and (iii) 75 per cent of work in 75 per cent of time. Analysis of 126 bridge works revealed that the specified milestones were not achieved in 117 bridge works by the contractors. Details of bridge works in which the contractors failed to achieve the specified milestones are given in **Table 3.2.2** below:

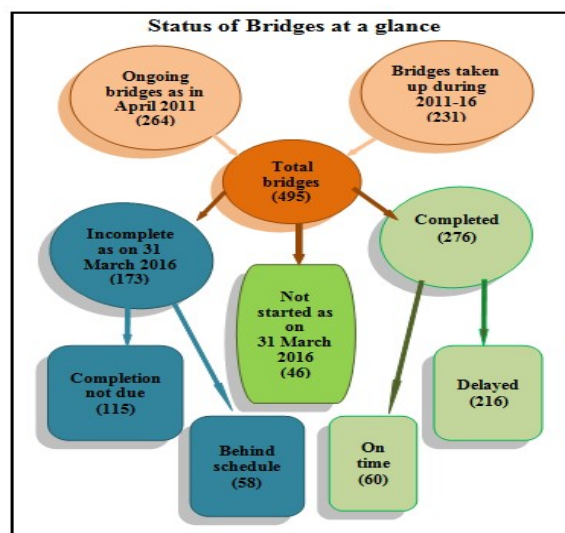
Table 3.2.2 : Shortfall in achievement of milestones

Sl No.	Name of Division	Number of sampled bridge works	Number of bridge works where specified milestones were not achieved		
			First milestone	Second milestone	Third milestone
1	Ambikapur	22	16	12	20
2	Bilaspur	19	17	14	16
3	Jagdalpur	25	19	18	25
4	Raigarh	15	12	12	14
5	Raipur	22	14	14	22
6	Rajnandgaon	23	14	13	20
	Total	126	92	83	117

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

The department could complete only 60 bridges out of 276 completed bridges within the stipulated time

Scrutiny in audit further revealed that during 2011-16, out of 276 completed bridges, only 60 bridge works were completed as per schedule and in the remaining 216 bridge works, there were delays of one month to eight years. Further, as on 31 March 2016, out of total 173 ongoing works, 58 bridge works were running behind schedule date of completion by one month to more than seven years and in remaining 115 works



stipulated date of completion was not yet due (March 2016). Besides, 46 works sanctioned between September 2012 and March 2016 could not be commenced as these were at land acquisition/estimate/tender stages. The delays in completion of works were mainly due to delayed approval of drawings and designs (36 works), award of work without land acquisition (33 works), delayed action against defaulting contractors (19 works) etc as discussed in the subsequent paragraphs.

In the exit conference (December 2016), the Secretary stated that though work programmes were prepared for completion of the projects, progresses were hindered due to the factors like changes in site conditions, changes in alignment, changes in drawing, changes in length of bridge, delayed finalisation of land acquisition cases, inefficiency of agencies to execute the works, naxlite problems, un-seasonal rains etc.

Secretary further stated that one of the major factors for the delay was land acquisition and future tenders for the work would not be invited unless and until 90 per cent of the land acquisition process is completed.

3.2.2.2 Time and cost overrun due to inadequate survey, delayed approval of drawing and design and award of work without acquisition of land

As per IRC specification (IRC-SP: 54), detailed survey and investigation of the final site is to be conducted prior to preparation of General Arrangement Drawing (GAD). As per clause-4.3 of the agreement, on approval of the tender on contractor's design, the contractor shall submit drawing and design to the Chief Engineer (CE) for approval. Further, as per Para 2.104 of Chhattisgarh Works Department (CGWD) Manual, notification for land acquisition must be issued before the work is put to tender.

Works were awarded on the basis of inadequate survey and without acquisition of land resulting in cost overrun of ₹ 9.53 crore and work variation of ₹ 44.81 crore

Audit observed that the 126 test checked bridge works were awarded to the contractors based on the GAD which were prepared after preliminary survey instead of detailed survey. This resulted in major changes in 33 bridge works once detailed surveys were carried out by the contractors after award of the works. The changes included major deviations in design such as changes in formation level, foundation, approaches, protection work, toe wall, diversion road and structures. These changes were included by the contractors in the

working GAD which were prepared on the basis of strata found in confirmatory boring for approval of the CE. However, the CE delayed the approval of the GADs for 36 bridge works taking liberty of the absence of manual or contract provisions for time bound approval of GAD. Besides, the process of land acquisition was initiated by the EEs after award of the 33 bridge works in violation of CGWD Manual.

As a result, in 87 out of 126 test checked bridges under six bridge divisions, the department granted extensions of time to the contractors who delayed execution of the bridge works on account of changes arising from inadequate survey, delayed approval of drawing and design of the bridges by the CE and delayed initiations of land acquisition process. Consequently, there was time overrun of one to 81 month and cost overrun of ₹ 9.53 crore besides variation in nature and quantities of work valuing ₹ 44.81 crore due to inadequate estimation as shown in **Appendix-3.2.1**.

In the exit conference, the Secretary agreed with the audit observation and stated that the department had already initiated planning for confirmatory boring in each and every location of the bridge before preparation of departmental GAD in order to avoid major deviation after award of work. Regarding delay in process of land acquisition, the Secretary also assured that tenders for future works would not be invited unless and until 90 *per cent* of the land acquisition process is completed.

3.2.2.3 Inaction/delayed action against defaulting contractors

As per clause 1.13 and 1.14 of the contract, in case of failure of the contractor to complete the work within stipulated period, the EE should levy on the contractor, compensation equal to 0.5 *per cent* for each week of delay, subject to a maximum six *per cent* of the value of work. The EE may terminate the contract, if the contractor causes a fundamental breach of the contract and recover compensation at the rate of 10 *per cent* of the balance value of work left incomplete.

Scrutiny of records of 126 test checked bridge works revealed that 19 contractors did not complete 19 works within the stipulated time. Show-cause notices were issued repeatedly by the EEs to the contractors to accelerate the progress of works. However, the works remained incomplete at the end of scheduled periods. Subsequently, agreements of three works were rescinded after 19 to 29 months of the scheduled completion dates while in 13 cases, compensation for the delays was not levied. However, in three bridge works lesser penalty was imposed and recovered.

Thus, delayed action against the defaulting contractors resulted in undue benefit of ₹ 7.22 crore and in admissible payment of ₹ 31.37 lakh as price adjustment for the period for which no extension of time was granted by the SE (**Appendix-3.2.2**). Further, failure to levy appropriate penalty in 19 delayed/rescinded bridge works also resulted in undue benefits of ₹ 7.53 crore to the contractors.

In the exit conference (December 2016), the Secretary while accepting the observation stated that in one case recovery was made by the department. In

the remaining cases, efforts are being made for recovery from the bills of the contractors and through issue of Revenue Recovery Certificate⁵ (RRC).

3.2.3 Execution of works

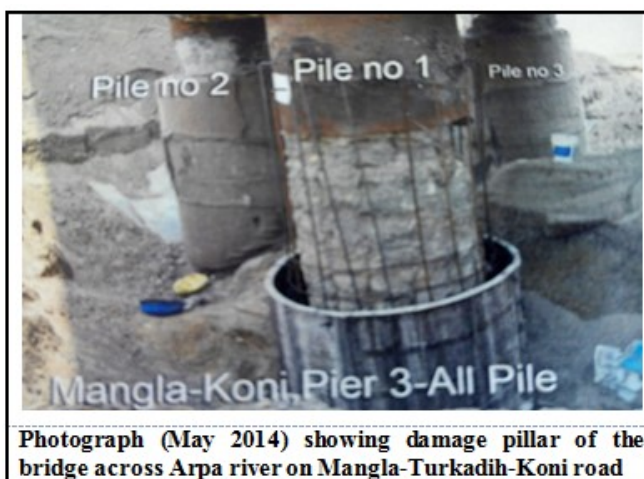
3.2.3.1 Wasteful expenditure of ₹ 11.79 crore on damaged bridges

Six bridges damaged within three to 10 years of their completion/ during construction

As per Para 104.1.3.4 of IRC:5, design life of all structural components of bridge shall be 100 years. However, Audit observed that six bridges failed prior to their design life of 100 years as discussed below:

(i) Three bridges⁶ completed at a cost of ₹ 6.86 crore between 2005 and 2009 by Bridge division Ambikapur were completely damaged within three to 10 years of their completion between August 2012 and August 2015 due to execution of lesser thickness of concrete in apron, onslaught by flood etc. State Government sanctioned ₹ 9.62 crore for construction of new bridges in place of these three damaged bridges. Thus, the expenditure of ₹ 6.86 crore on these bridges proved wasteful. However, responsibility was not fixed by the Government against the contractors/officials for substandard execution of the works.

(ii) Similarly, bridge across Arpa river on Mangla-Turkadih-Koni road of Bilaspur Bridge division completed in January 2007 at a cost of ₹ 3.30 crore was partially damaged in May 2014 due to use of inferior quality of material in construction, failure to fix steel liner in piles etc. The bridge was repaired (September 2016) at a cost of ₹ 2.76 crore. However, only ₹ 50 lakh was recovered from the defaulting contractor and no efforts were made to recover the balance amount of ₹ 2.26 crore.



(iii) Two bridges⁷ were completely damaged (July 2011 and January 2014) during construction due to sub-standard execution of work and abandoned (June 2013 and January 2014) after incurring expenditure of ₹ 2.93 crore. Thus, the expenditure of ₹ 2.93 crore on these bridges proved wasteful. In respect of one bridge, the proposal for new work was sent (June 2013 and November 2015) to the State Government for ₹ 4.46 crore while the other bridge work was transferred for execution under Pradhan Mantry Gram Sadak Yojana (PMGSY). However, the department recovered ₹ 26.25 lakh from one contractor and no efforts were made to recover the balance amount of ₹ 2.67 crore from the defaulting contractors.

⁵ RRC-issued by the Collector for recovery of an arrear of land-revenue, or a sum recoverable as an arrear of land-revenue from a defaulter

⁶ Choti Pangan river (Kundru-Trisul road), Rigged river (Balrampur Chando-Samri road) and Mahan river on (Ambikapur-Karsai road)

⁷ Geji river (Khargawan-Geji road) and Lawa river (Karradarri-Hardeepa road)

Thus, damage of bridges due to substandard execution of works resulted in loss of ₹ 11.79 crore⁸ to the State.

During exit conference (December 2016), the Secretary stated that the contractors involved in the works were black listed and their registrations were cancelled. Recoveries from the contractors were under process and efforts will be made to issue RRC in case of failure to recover from the contractors. Fact remains that Government could not ensure the quality of the bridge works which resulted in loss of ₹ 11.79 crore to the Government.

3.2.3.2 Inadmissible payment of ₹ 71.09 lakh

As per clause 4.15 and 4.16 of the agreement executed between the EEs and the contractors, modification in the dimensions of structural members shall have to be carried out by the contractor within the lumpsum cost and the contractor may be permitted to modify the design without any variation in the lumpsum price.

For construction of High Level bridge across Mahanadi river on Birgudi-Bhumka-Belargaon road, the contractor opted for well foundation (friction well). Further, in the tender liability GAD, sand filled pier wells were designed but in the structural drawing, the pier wells were designed as hollow. However, the design was again changed to sand filled in the execution structural drawing. Besides, there was also difference between the dimensions of pier wells in both structural liability drawing and structural execution drawing.

Audit observed that an amount of ₹ 73.72 lakh was paid to the contractor as extra item for execution of sand filled pier wells and carrying out the changes in dimensions. As per clause 4.16 of the agreement, these structural modifications were to be executed by the contractor within the contract price and as such, the payment for extra item was inadmissible.

In the exit conference (December 2016), the Secretary stated that after confirmatory boring, the foundation level and Safe Bearing Capacity (SBC) was finalised by the SE which necessitated variation in dimension of the pier wells. As per clause 4.15, change in the basic data of the design (as mentioned in the Annexure-N) was changed. Accordingly extra⁹ and rebate¹⁰ was calculated. However, deductions of extra work of ₹ 2.63 lakh on account of sand filling in well foundation was recovered from the final bill.

Reply is not acceptable as extra payment for increase in dimensions of the structural member was not admissible.

3.2.3.3 Execution of works in violation of specifications

According to para 120.1 of IRC-5, width of approach road on either side of a bridge shall be equal to the width of the bridge. Audit noticed in seven bridge works that the widths of approaches were not kept equal to the width of the bridges. In six bridges, widths of approaches were 3.75 metre whereas widths of bridges were 7.5 metres. Likewise, in one bridge width of approaches were seven metres against 11 metres width of the bridge as detailed in

⁸ ₹ 6.86 crore + ₹ 2.26 crore + ₹ 2.67 crore = ₹ 11.79 crore

⁹ Extra: Amount to be paid extra in favour of contractor in addition to the lumpsum contract cost on account of increase in the scope of work

¹⁰ Rebate: Amount to be deducted in favour of department from the bill of lumpsum contract cost on account of reduction in the scope of work

Appendix-3.2.3. Thus, the constructions of approaches were not in conformity with the specifications.

In the exit conference (December 2016), the Secretary accepted the Audit observation and stated that specification will be adhered to in future. However, the Secretary did not provide any justification for not adhering this in these bridge works.

3.2.3.4 Excess payment to contractors

As per para 2.178 of the Chhattisgarh Works Department (CGWD) Manual, a completion certificate should be issued by the EE after completion of work. Further, as per para 10.5.19 of CPWA Code the account of a contractor should be closed as soon as the contract is completed.

Scrutiny of records in three bridge divisions¹¹ revealed that the contracts were not closed in seven cases even after three months to over three years of completion of the works (**Appendix-3.2.4**) on grounds of pending approval of revised AAs, unadjusted excess payments to the contractors etc. Of this, in Bridge division Raipur, rebate¹² of ₹ 96.03 lakh and ₹ 69.22 lakh were not calculated at the time of making on account payments (March 2011) to the two contractors for construction of bridge across Banjarinalla in km 13/6 to 14/2 of Limtara-Bhatapara road and construction of fly over bridge across Raipur-Balodabazar road on Jora-Saddu-Dhaneli by-pass road respectively. However, the department after adjustment of price escalation and royalty charges, prepared (July 2015 and November 2014) minus bills of ₹ 84.79 lakh and ₹ 75.21 lakh but recoveries could not be made from the contractors. This led to excess payment of ₹ 1.60 crore to the contractors.

In the exit conference (December 2016), the Secretary accepted the audit observation and stated that in both the agreements the final measurements were not accepted by the contractors and the cases are pending with the arbitration tribunal. The deduction will be effected after decision of the arbitration tribunal.

The facts remains that no action had been taken or contemplated against the Engineers responsible for making overpayment of ₹ 1.60 crore to the contractor.

3.2.3.5 Extra cost due to violation of codal provision

As per Para 2.075 of CGWD manual, tender must be invited for all works proposed to be given on contract, costing more than ₹ 50,000 and above. Note (c) of the para further stipulates that all the tenders of the work above ₹ 10 lakh shall be processed using e-procurement system.

Scrutiny of records of EE, PWD (Bridge) division, Bilaspur revealed that AA of ₹ 3.62 crore was accorded (September 2015) for repair work of High Level bridge across Arpa river at km 1/ 4-6 on Mangla-Koni road of Bilaspur division by the State Government. Technical Sanction was granted (October 2015) by CE, Bridge Zone, Raipur for ₹ 2.95 crore. The work was awarded (October 2015) at 18.90 *per cent* above SOR without inviting tender to a contractor who was working in another bridge division at Rajnandgaon as

¹¹ Ambikapur, Raipur and Rajnandgaon

¹² Rebate: Amount to be deducted in favour of department from the bill of lumpsum contract cost on account of reduction in the scope of work

supplementary work. However, the contractor commenced (March 2015) work before AA, TS and work order was issued and completed it (March 2016) at a cost of ₹ 2.65 crore (₹ 2.23 crore + 18.90 *per cent*). Further, scrutiny revealed that the same contractor had been executing three bridge works in Bridge division Bilaspur at the rate of 5.42 *per cent* below, 5.04 *per cent* above and 9.25 *per cent* above the estimated costs. However, awarding the repair work at 18.90 *per cent* above the estimated cost instead of the maximum premium of 9.25 *per cent* at which the contractor had been doing the works in the said division resulted in extra cost of ₹ 42.14 lakh.

In the exit conference (December 2016) the Secretary stated that the work was of special nature which required specific infrastructure and blocking of traffic for repairing the bridge work. Further, the work was to be completed on priority basis as there was heavy traffic in the road. In view of this, under Para 2.120 of Works Department Manual the work was executed on oral consent of the contractor in anticipation of sanction and AA from the competent authority in view of the urgency of the work. The Secretary further stated that the work was executed on negotiation basis in view of emergent nature of work, so tender was not invited.

However, the department could not justify the emergent nature of the work as it took 13 months to get the work executed through the contractor. Hence, the award of work without tender at negotiated premium of 18.90 *per cent* above the estimated cost was not backed by evidence of emergency.

3.2.3.6 Excess payment on account of price adjustment of ₹ 60.39 lakh

Scrutiny revealed that excess payment of ₹ 60.39 lakh for price adjustment was made by the EEs to four contractors in four agreements under three divisions¹³. The reasons for excess payments were on account of discrepancies in calculation and consideration of erroneous value of work done by overwriting in Measurement Books, as detailed in **Appendix-3.2.5**.

In the exit conference (December 2016), the Secretary directed the E-in-C and CE to further verify the cases. Fact remains that ₹ 60.39 lakh remained to be recovered from the contractors.

3.2.3.7 Unauthorised expenditure of ₹ 64.39 lakh

As per para 2.005 of CGWD Manual, revised AA of the competent authority should be obtained when the expenditure exceeds or is likely to exceed the amount approved by more than 10 *per cent*.

Scrutiny of records (May 2016) of three bridge divisions¹⁴ revealed that unauthorised expenditure of ₹ 64.39 lakh was incurred beyond 10 *per cent* of AA in one work. Further, contract amount of five bridge works exceeded by ₹ 15.40 crore (beyond admissible 10 *per cent* of original AAs) due to subsequent increases in contract amounts, but revised AAs have not been obtained even after lapse of 18 to 62 months of award of the works as detailed in **Appendix-3.2.6**.

In the exit conference (December 2016), the Secretary intimated that revised AA is under process.

¹³ Bilaspur, Jagdalpur and Raipur

¹⁴ Ambikapur, Bilaspur and Jagdalpur

3.2.4 Internal control and monitoring

3.2.4.1 Irregular grant of extension of time without imposition of penalty

Scrutiny of three agreements executed between the EEs and the contractors in two divisions¹⁵ revealed that the extensions of time were granted to the contractors by the SE with imposition of penalty under clause 1.13 of the agreements as the delays were caused by the contractors. However, the decisions were changed by the SEs and extensions of time without imposition of penalty were accorded. As per clause 1.13 of the agreement, the SE was not competent to change the decision which resulted in undue benefit to the contractors and at the same time loss to Government.

Further, an amount of ₹ 33.65 lakh as compensation for delayed execution of works ranging from 13 to 30 weeks was to be recovered from three contractors. However, the EEs of two¹⁶ bridge divisions recovered ₹ 11.31 lakh only resulting in undue benefit of ₹ 22.34 lakh to the contractors in three bridge works¹⁷. Besides, the contractors were also paid an amount of ₹ 2.78 lakh on account of inadmissible price adjustment for this period.

In the exit conference (December 2016), the Secretary accepted the audit observation and directed the department to review the cases pointed out by Audit. Fact indicates absence of an established mechanism in the department to track these cases independently.

3.2.4.2 Inspection and monitoring

(i) As per the CGWD Manual, SE is required to inspect every divisional office at least once in a year and sub division office once in four years. The SE is also required to supervise and inspect the work under his jurisdiction and to forward his report to CE.

Scrutiny of records of CE, Bridge Zone, Raipur and SE Bridge Circles Ambikapur and Raipur revealed that some inspection notes were kept in files but no abstract of inspection reports or consolidated data of inspection of subordinate offices conducted by CE and SEs were maintained. This indicates that regular inspections were not conducted as required under provision of CGWD Manual.

(ii) As per directions (April 2012) of the State Government, the CE, SE and EE are responsible to inspect the works¹⁸ at least once in every month and submit the inspection report to the State Government. However, scrutiny of records in the offices of the CE and EEs revealed no such work wise monthly inspection reports. This indicates that inspections, as per directions of State Government, were not being conducted.

In the exit conference (December 2016), the Secretary stated that inspections are being done by the CE/SE. Online instruction and directives were issued on

¹⁵ Raigarh and Rajnandgaon

¹⁶ Raigarh and Rajnandgaon

¹⁷ Kinkarinalla bridge at km 2/6 on Tausir lendhra Road-₹ 6.54 lakh, Patharinalla bridge at Km 12/2 on Nandeli-Chaaple road -₹ 3.66 lakh and Banjar river bridge on Usarbahi-Pandaria Damoh road -₹ 1.11 lakh

¹⁸ CE: For the works costing more than ₹ 7.50 crore; SE: For the works costing ₹ 3.00 crore to ₹ 7.50 crore and EE: For the works costing ₹ 50.00 lakh to ₹ 3.00 crore

the basis of inspection. However, the reply is not backed by evidence of inspection in the absence of records in the offices of the CE, SEs or EEs.

3.2.5 Remedial action taken and recovery made at the instance of Audit

At the instance of Audit, the department/Government in 26 bridge works have accepted the audit observations and agreed to recover ₹ 7.86 crore and recovered ₹ 6.62 crore on account of rebate, penalty for delayed execution of works, wrong calculation of price adjustment etc. in 20 bridge works (**Appendix-3.2.7**). Further, the department/Government also made changes or assured to make changes in the rules/procedure at the instance of Audit in the following cases:

Sl. No.	Observation made by Audit	Changes effected by department
1	As per agreement clause, index of “Steel (Bar and Rods)” and “Cement” component published by Ministry of Commerce and Industries is to be considered for calculation of price adjustment for steel and cement component respectively. But Indices of cement and steel (bar and rods) was not available at the website of the ministry of commerce and industries. As a result, no uniformity was found in considering indices in different divisions and payment of price adjustment were made arbitrarily.	Index of cement was replaced with grey cement and index of steel (bar and rods) was replaced with Rebars.
2	Award of work without detailed survey resulting in time and cost overrun.	Department accepted to award work after detailed survey and on percentage rate basis instead of on lumpsum contract.
3	Award of work without acquiring requisite land resulting time overrun and cost overrun.	Department accepted to invite tender only upon acquisition of 90 <i>per cent</i> of the land required for the work.

3.2.6 Conclusion

PWD prepared working plan for construction of bridges only from the year 2015-16 while prior to this period, the bridges were constructed on need basis. The department did not create a monitoring framework for ensuring time bound completion of bridge works and as a result, 216 bridge works taken up during 2011-16 were completed with delays between one month and eight years. Besides, there were delays in approval of drawing and design by the Chief Engineer and instances where the land acquisition was initiated by the Executive Engineers only after award of bridge works to the contractor. As a result, in 87 out of 126 test checked bridges, there was time overrun of one month to nearly seven years, cost overrun of ₹ 9.53 crore and variation in nature and quantities of work worth ₹ 44.81 crore.

Six bridges could not withstand the design life of 100 years and were damaged only within three to 10 years of their completion or during construction owing to substandard execution of works resulting in wasteful expenditure of ₹ 11.79 crore. Besides, there was inadmissible payment of ₹ 71.09 lakh for carrying out modifications in the structures of the bridge work although the same was to be done by the contractor within the contract price. Further,

₹ 1.60 crore was overpaid to the contractors in two bridge works as rebate on account of reduction in scope of work was not applied while making on account payments.

Internal control mechanism in the department was absent as the department was not aware of extensions of time granted to the contractors irregularly without imposition of penalty though the delays were attributable to the contractors. This resulted in undue benefit and inadmissible payment of price adjustment of ₹ 25.12 lakh to the contractors in three bridge works.

3.2.7 Recommendations

The department should conduct detailed survey and investigations of selected sites before preparation of estimates and award of work to contractors.

The department should establish a framework for ensuring time bound completion of the bridges by addressing all bottlenecks such as land acquisition, finalisation of drawing and design etc. The department may also explore the possibility of changing contracting methods from lumpsum to percentage basis as done in other public works to avoid post tender changes and delay in approval process.

The department should strengthen monitoring mechanism and establish a robust internal control system to identify the systemic and implementation impediments at an early stage to facilitate corrective actions on time.

Penal action should be initiated against the defaulting contractors and Engineers for collapse of the bridges before time and causing delays in completion of bridges.

LIVESTOCK DEVELOPMENT DEPARTMENT

3.3 Distribution of livestock by Livestock Development Department

3.3.1 Introduction

In Chhattisgarh State, cattle are the most important economic assets in the rural agrarian sector. Livestock Development Department (department), Government of Chhattisgarh (GoCG) facilitates animal health protection, animal cultivation, animal husbandry, improved reproduction of animals and development of animals. As per the cattle census 2012, the livestock population of the State was 1.50 crore with an increase of 4.32 *per cent* over the previous census 2007 (1.44 crore). The objectives of the livestock distribution by the department are preservation, conservation and increase in livestock, breed improvement of cattle and generating supplementary family income for financially weaker section through sale of livestock products such as milk, meat and eggs.

To achieve these objectives, the department has been implementing seven¹ schemes for distribution of livestock to the targeted beneficiaries by providing subsidies between 25 *per cent* and 100 *per cent*.

The department is headed by the Additional Chief Secretary (ACS) at the Government level while the overall administrative and technical controls are vested with the Director, Veterinary Services (DVS) who is assisted by Joint Directors, Veterinary Services (JDVS) and Deputy Directors, Veterinary Services (DDVS) at headquarters and field levels.

Audit was conducted during April to August 2016 covering five² out of seven schemes for the period 2011-16 in the offices of DVS, Raipur, JDVSs/DDVSs at seven³ out of 27 districts in the State. The districts were selected on the basis of Simple Random Sampling without Replacement (SRSWOR) method. Audit visited 15 nationalised banks⁴ involved in sanctioning the scheme loans and also conducted beneficiary survey along with the departmental officers.

An entry conference was held (July 2016) with the Officer on Special Duty (OSD), Livestock Development Department wherein the audit objectives, scope and methodology were discussed. An exit conference was held (November 2016) with the ACS of the department to discuss the audit findings. The replies furnished by the ACS have been suitably incorporated in the Report.

¹ (1) State Sponsored Dairy Entrepreneurship Development Scheme, (2) Backyard Poultry (3) Male Pig Distribution (4) Pig Trios Distribution (5) Bull Distribution (6) NABARD Sponsored Dairy/Goat/Poultry Scheme and (7) Distribution of Male Goat

² (i) State Sponsored Dairy Entrepreneurship Development Scheme, (ii) NABARD Sponsored Dairy/Goat/Poultry Development, (iii) Trios Distribution, (iv) Male pig Distribution and (v) Bulls Distribution schemes

³ Bastar, Bilaspur, Durg, Koriya, Raigarh, Raipur and Surguja

⁴ Allahabad Bank, Andhra Bank, Bank of Baroda, Corporation Bank, Canara Bank, Central Bank, CG State Gramin Bank, Dena Bank, District Co-operative Bank, Indian Bank, Oriental Bank of Commerce, Punjab National Bank, State bank of India, Syndicate Bank and Vijaya Bank

Audit Findings

3.3.2 Financial Management

In the State, 10393 beneficiaries were covered under the five selected schemes during the period 2011-16. The State Government provided ₹ 51.87 crore and incurred expenditure of ₹ 37.59 crore under these five schemes during 2011-16. Details of allotment, expenditure and beneficiaries of these schemes in the State and in seven selected districts are as under:

Table 3.3.1: Budget allocation, expenditure and beneficiaries during 2011-16
(₹ in crore)

Name of the Schemes	State			In seven selected districts		
	Allotment	Expenditure	Beneficiaries (Nos.)	Allotment	Expenditure	Beneficiaries (Nos.)
State Sponsored Dairy Entrepreneurship Development Scheme	14.97	9.93	1248	5.00	3.22	339
NABARD ⁵ Sponsored Goat/Poultry/ Dairy Entrepreneurship Development	27.93	19.17	1513	10.96	7.85	732
Trios Distribution	4.33	4.04	3408	1.88	1.53	1369
Male pig (boar) distribution	1.18	1.14	2428	0.56	0.45	1020
Bull distribution	3.46	3.31	1796	1.66	1.42	707
Total	51.87	37.59	10393	20.06	14.47	4159

(Source: Information provided by the department)

From the above table it can be seen that out of ₹ 51.87 crore, the department could utilise ₹ 37.59 crore while ₹ 14.28 crore (28 per cent) could not be spent during 2011-16. This was mainly due to failure to utilise the funds under the bank linked schemes of Dairy Entrepreneurship Development (₹ 5.04 crore) and NABARD Sponsored Dairy/Goat/Poultry Entrepreneurship Development (₹ 8.76 crore) on account of loans not sanctioned by the banks.

Government stated (November 2016) that the department sent 3,835 cases to the various banks for sanctioning of scheme loan and of this, 1,176 cases were pending at bank level. Due to this, target could not be achieved and expenditure could not be incurred on the schemes. Also, the department had requested (January 2016) the banks to dispose the pending cases at their level.

Funds were not fully utilised by the department due to lack of coordination with banks

⁵ “NABARD Sponsored dairy/goat/poultry scheme” is a state scheme. State Government allots the amount on the scheme heads (7471) and provides subsidy to the beneficiary whose loan sanctioned by the bank

The reply is not acceptable as no efforts were seen on paper by the JDVS/DDVS to facilitate clearance of the pending cases in co-ordination with the banks. Further, the reply confirms that the department took up the matter with the bank only in January 2016 whereas targets were not being achieved since the year 2011.

3.3.3 Implementation of schemes

As per the Statistical Report 2014 of the Livestock Development Department, production of milk, eggs and meat in the State was 1231 MT, 14731 lakh and 37764 Kg respectively which was 0.84 per cent, 1.88 per cent and 0.56 per cent of the national production of milk, eggs and meat respectively. Availability of milk (per day), eggs (annually) and meat (annually) per person at national level was 295 gram, 57 numbers and 4.27 kg respectively while the availability in the State was 130 gram, 56 numbers and 1.41 kg. Audit observed that the department did not prepare any plan to increase the productivity to reach the national level and instead set the targets far below the national average. As a result, the targets and achievement of milk, eggs and meat during 2011-16 was almost achieved by the department while the production and availability of milk and meat per person in the State remained less than that of the national level. This is detailed in the table below:

Table 3.3.2: Status of Target and Achievement of Milk, Eggs and Meat

Year	Milk (MT)		Egg (Nos.)		Meat (Kg)	
	Target	Achievement	Target	Achievement	Target	Achievement
2011-12	960	1119	19109	29601	9980	12998
2012-13	1225	1164	32148	33965	13360	13711
2013-14	1230	1209	34945	36182	13930	14330
2014-15	1235	1231	38666	37764	15150	14732
2015-16	1296	1277	41270	41383	15900	15028

(Source: Information provided by the Department)

As per the guidelines of the schemes, an interested beneficiary is required to submit an application for a scheme to the concerned *Gram Panchayat* which will send the application to the Veterinary Assistant Surgeon (VAS) at block level. VAS obtains the approval of *Janpad Panchayat* and forwards the same to the DDVS of the district. Of the five schemes, two schemes viz. State Sponsored Dairy Entrepreneurship Development Scheme and NABARD Sponsored Dairy/Goat/Poultry Development Scheme are bank loan linked schemes against which JDVS/DDVS sanctions subsidy in the name of beneficiaries as per demand note of bank. However, in other three schemes (Male Pig Distribution, Pig Trios Distribution and Bull Distribution), there is no role of bank and DDVS selects the beneficiaries keeping in view the budget allotment and releases subsidy after obtaining the approval of the *Krishi Sthai Samiti* of *Jila Panchayat*.

The department provides subsidy of 25 per cent and 33.3 per cent of the cost of dairy/goat/poultry unit to the general and ST/SC beneficiary respectively in the

State /NABARD Sponsored dairy/goat/poultry scheme while 100 per cent and 90 per cent subsidy is given to the beneficiary under the Bulls and Trios/Male Pig Distribution Scheme respectively.

Audit observed that subsidies were released without verifying the beneficiary documents, livestock were not distributed to selected beneficiaries, excess disbursement of subsidies were made and targets were not met as discussed in the succeeding paragraphs.

3.3.3.1 State Sponsored Dairy Entrepreneurship Development Scheme and NABARD Sponsored Dairy/Goat/Poultry Entrepreneurship Development Scheme

The main objective of the scheme is to increase milk production and generate employment by encouraging establishment of modernised dairy/goat/poultry farm. Interested beneficiary shall prepare the project of dairy schemes with the help of departmental officers and submit it to the nationalised/regional *gramin* bank for loan. Bank scrutinises the project and if it is found acceptable, sanctions the loan. After releasing the first installment of loan to the beneficiary, bank sends the claim of subsidy to the JDVS/DDVS of the concerned district who releases the subsidy. After sanction of the loan, beneficiary purchases the animals from the market, the cost of which is decided by a three member committee comprising of bank manager, beneficiary and VAS. Thereafter, VAS issues health certificates of the livestock. In this regard, the following are observed:

Funds of ₹ 4.89 crore not utilised

The department allotted ₹ 15.96 crore to the seven test checked districts for these two schemes against which expenditure of ₹ 11.07 crore was incurred on 1071 beneficiaries and ₹ 4.89 crore remained unutilised during 2011-16. This amount was to be spent as subsidy to the beneficiaries to whom loans were to be sanctioned by the banks based on their projects but as the banks did not sanction loans, the amount of subsidy could not be spent.

Further, in the seven sampled districts, the JDVS/DDVS did not maintain records of numbers of applications received from the beneficiaries which were sent to the bank and actually passed by the bank. As a result, the JDVS/DDVS could not coordinate with the banks to facilitate clearances of the pending cases which prevented utilisation of the entire earmarked fund under the scheme.

Government stated inter alia that fund could not be utilised due to less release of subsidy to the beneficiaries against the fixed target. Government further stated that the department had instructed the bank to dispose the pending cases at their level.

The reply is not convincing as the department cannot absolve its responsibility to facilitate clearance of the pending cases in coordination with the banks by ensuring timely intervention to realise the scheme objectives.

Release of subsidy without verifying documents

Before releasing subsidy to the bank, district offices are required to verify and keep the documents such as the application form of beneficiary, loan sanction

Subsidies were released without ensuring purchases by the beneficiaries

letter of bank, releasing of loan amount to the beneficiary account, committee report of purchase of livestock, purchase bill and health certificate of livestock.

Audit noticed in seven test checked districts that JDVS/DDVS released subsidy of ₹ 8.30 crore for 794 beneficiaries during 2011-15 on the basis of demand notes of the banks. However, records in support of verification undertaken by the JDVS/DDVS to ascertain purchases made by the beneficiaries were not maintained. As such there was no evidence of purchase by the beneficiaries before releasing the payment of subsidy to the banks.

Further, Rule 11 of Chhattisgarh Financial Code provides that expenditure shall be incurred on the purpose for which fund is received. In absence of the requisite records with the DDOs, compliance of Rule 11 also could not be ensured in audit.

Government stated (November 2016) that department revised the guideline and issued (September 2016) instructions to all the JDVS/DDVS to keep all the above information in district offices.

Reply confirms that no clear guideline was issued by the department before implementing the scheme and payments of subsidy were made without ensuring purchases of livestock by the beneficiaries.

Excess release of subsidy of ₹ 27.83 lakh

Cross verification of records of 295 beneficiaries from 44 branches of 15 banks in seven test checked districts revealed that the banks sanctioned (2011-16) loans amounting to ₹ 2.80 crore to 62 beneficiaries for establishment of dairy/poultry units. Against this, only ₹ 2.22 crore were released by the banks. However, JDVS/DDVS released subsidy of ₹ 85.97 lakh to the banks based on the sanctioned loan amount of ₹ 2.80 crore and not as per the disbursed loan amount of ₹ 2.22 crore. Thus, excess subsidy of ₹ 27.83 lakh was released to the beneficiaries as detailed in **Appendix-3.3.1**.

Government stated (November 2016) that information on release of subsidy to the banks have been sought from them and if additional subsidy has been released to the bank, it would be adjusted.

As per the guidelines of NABARD Sponsored Dairy/Poultry/Goat Development Scheme, subsidy is to be paid at the rate of 15 *per cent* of the unit cost. During scrutiny of 13 cases of 2011-12 in JDVS Raipur, audit observed that subsidy was paid at the rate of 25 *per cent* instead of 15 *per cent* in nine cases resulting in excess payment of subsidy of ₹ 0.90 lakh to the bank.

Government stated (November 2016) that letter was issued to the Dena bank, Arang for returning excess payment of subsidy.

Cross verification of records of JDVS Raipur with Punjab National Bank (PNB), Abhanpur in respect of two cases of loans sanctioned under NABARD sponsored dairy units for the year 2013-14 revealed that subsidy of ₹ 2.50 lakh was released to the PNB, Abhanpur against the loan amount of ₹ 10 lakh. However, the beneficiaries purchased 16 animals (eight animals each beneficiary) worth ₹ seven lakh only for which subsidy of ₹ 1.75 lakh (25 *per cent* of seven lakh) was to be released. Thus, subsidy worth ₹ 0.75 lakh was

released in excess over admissibility to the bank without verifying the purchase bills.

Government stated (November 2016) that letter was issued to the bank for returning excess subsidy.

Violation of *Chhattisgarh Krishik Pashu Parirakshan Niyam, 2014*

As per the *Chhattisgarh Krishik Pashu Parirakshan Niyam, (Niyam) 2014*, cows were to be purchased from the registered firms in 2015-16. Scrutiny of records of seven test checked districts revealed that the JDVS/DDVS released subsidy amount of ₹ 1.94 crore to 243 beneficiaries in 2015-16 for establishment of dairy units without ensuring purchase of cows by the beneficiaries from the registered firms. As the JDVS/DDVS did not keep any track of purchases made by the beneficiaries, there was no documentary evidence in the offices of the JDVS/DDVS to prove that cows were purchased from the registered firms. Thus, the department did not adhere to the provision of *Niyam, 2014*.

Government stated (November 2016) that the scheme was followed according to the guideline and the provision of *Niyam, 2014* was not mentioned in the scheme guideline. However, revised guideline was issued in 2016-17 and was followed.

The reply was not acceptable as the *Niyam* was notified (January 2014) in the gazette of the State Government making it mandatory to be followed from the year 2015-16.

Results of beneficiary survey

During beneficiary survey and joint physical verifications of 14 Poultry units, 35 Dairy units and three Goat units by Audit team with VAS/Assistant Veterinary Field Officer (AVFO), it was found that five poultry units, eight dairy units and three goat units were closed by the beneficiaries due to financial losses. Further, it was seen that one poultry and one dairy unit did not exist at the place of beneficiaries in Raigarh district.

This resulted in wasteful subsidy amount of ₹ 26.99 lakh as detailed in **Appendix-3.3.2**. This also indicates that the department neither developed any framework to support the beneficiaries to run their dairy/poultry/goat units efficiently nor monitors the beneficiaries to prevent closure of their units by making timely interventions.

Government stated (November 2016) that some beneficiaries closed their dairy/poultry/goat units due to increase in cost of fodder and loss of business etc. Government further stated (November 2016) that departmental instructions were issued to the VAS/AVFO for monitoring/verification/inspection of the dairy/poultry/goat units. The reply is not acceptable as monitoring/inspection reports of those dairy/poultry/goat units which were subsidised by the department from 2011-16 were not found in the file and the reasons of closing of dairy/poultry/goat units and efforts to address the causes were not found in the correspondence files of JDVS/DDVS.

3.3.3.2 Distribution of Pig Trios

The scheme aims to improve the breed of local pigs, increase meat production and improve economic condition of beneficiaries. Under this scheme, pig trios of improved breed (one male and two female pig trios and breed of Middle White Yorkshire) are to be given to the SC/ST beneficiaries. The department fixed the cost of one unit of pig trios (one male and two female) at ₹ 9000. Beneficiaries are to be subsidised ₹ 9000 or 90 *per cent* of the actual cost of one unit pig trios whichever is less. During scrutiny of records of the scheme, the following irregularities were noticed:

Denial of scheme benefit to the beneficiaries

Scrutiny of records of seven test checked districts revealed that the department allotted ₹ 1.88 crore for providing pig trios to 2288 targeted beneficiaries during 2011-16. Against this, the JDVS/DDVS spent ₹ 1.53 crore in purchasing pig trios units which were given to 1369 beneficiaries. Thus, the department could not achieve the target and 919 beneficiaries were deprived of the benefit of the scheme even after lapse of two to four years of their selection as detailed in **Appendix-3.3.3**.

Government stated (November 2016) that Pigs were distributed from the Government Breeding Farms (GBFs) Bastar and Ambikapur and average production of the two GBF was 250 to 300 pigs per year and those were distributed. The production of pigs is less than the target and the department is trying to increase it. The reply is not acceptable as livestock could be provided to the beneficiaries by purchasing the animals from the market when GBF could not supply the livestock after fixing of target and selection of beneficiaries as in the case of other two bank linked schemes.

Receipts of beneficiaries not available

Beneficiaries are to be selected on the basis of recommendations of *Sarpanch* of *Gram Panchayat*. As an evidence of distribution of livestock, signed receipt should be collected from the beneficiary and got attested by the Veterinary Officer/Veterinary Assistant Surgeon and *Sarpanch* of *Gram Panchayat*.

Scrutiny revealed that 1369 pig trios were distributed in seven test checked districts during 2011-16. However, only 268 receipts were available and remaining 1101 receipts were not available in the offices of the JDVS/DDVS. In the absence of receipts, authenticity of distribution of pig trios to the targeted beneficiaries could not be ascertained in audit. This indicated that the department did not ensure transparency in actual distribution of animals.

Government stated (November 2016) that receipts were maintained in the district offices.

The reply was not acceptable because receipts were neither available during the course of audit nor provided by the department during the exit conference or enclosed with the reply of department.

3.3.3.3 Distribution of Male Pig (Boar)

The scheme is introduced to improve the breed of local pigs, increase meat production and improve economic condition of the beneficiaries. Under this scheme, one male pig of improved breed (Middle White Yorkshire) is to be

Shortfall in achieving target of distribution of livestock

given to the SC/ST beneficiaries who already have at least three female pigs. The department fixed cost of one male pig at ₹ 3500. The beneficiaries are to be given subsidy of ₹ 3500 or 90 *per cent* of the actual cost of pig whichever is less. Scrutiny of records of the scheme revealed the following irregularities:

Selection of ineligible beneficiaries

Test check (May 2016) of records of DDVS Raigarh revealed that 35 ineligible beneficiaries (not having female pig) were selected and provided male pigs worth ₹ 1.10 lakh during the period 2011-16. Thus, DDVS, Raigarh extended benefit to the ineligible beneficiaries worth ₹ 1.10 lakh in violation of scheme objective.

Government stated (November 2016) that the beneficiaries filled incomplete forms for which audit assumed that beneficiaries did not have female pigs. While selecting beneficiaries, the VAS always keep in mind the availability of female pigs.

Government reply is not based on facts as the beneficiaries have left the application columns meant for availability of female pigs blank. As such there was no evidence of availability of female pigs on record for the VAS to select them as beneficiaries under the scheme.

Beneficiaries deprived of the benefit of the scheme

In seven test checked districts, 1482 beneficiaries were targeted for distribution of Boar under the scheme. Against the fund provision of ₹ 56 lakh to meet the cost of Boar, the JDVS/DDVS incurred expenditure ₹ 45.43 lakh during 2011-16 for purchase of Boar units for 1020 beneficiaries against the selection of 1482 beneficiaries as detailed in **Appendix-3.3.4**. Thus, 462 beneficiaries (31 *per cent*) were deprived of the benefit of the scheme despite availability of funds and lapse of two to four years of their selection.

Government stated (November 2016) that the target could not be achieved due to lack of availability of upgraded animals and the department is trying to increase the production of animals at GBF.

The reply is not acceptable as the target was to be fixed as per the availability of upgraded animals at GBF and if not available at GBF, it could have been provided to the beneficiaries by purchasing from market after fixing of target and selection of beneficiaries.

3.3.3.4 Distribution of Bulls

The scheme objective is to improve the breed of local (*deshi*) cow through natural insemination. This scheme is implemented for ST/SC and general beneficiary. The scheme provides for distribution of one bull of improved species having two to four teeth to the each selected *gram panchayat* on 100 *per cent* subsidy. Transportation charges and book value of the bulls would be included in the unit cost of bulls purchased from government farms or minimum rate of the tender including transportation charges are to be included in the unit cost. In this regard, the following observations are made:

Distribution of unserviceable bulls

As per scheme guidelines of bull distribution, bulls having two to four permanent teeth are to be distributed to the beneficiary. Two to four permanent teeth comes at the age of 18 to 24 months.

Audit noticed in three⁶ test checked DDVS offices that 52 bulls below the age of 18 months were supplied by the GBF to the beneficiaries. As under-aged bulls were supplied, the beneficiaries were forced to bear unwanted expenditure on maintaining these bulls till they reach the breeding age.

Government stated (November 2016) that those bulls which were having two to four permanent teeth were not available in the GBF. Therefore, 52 bulls were distributed below age of 18 months.

Reply confirms that serviceable bulls were not distributed to the beneficiaries in violation of the guideline.

Target not achieved

Scrutiny of records of seven test check districts revealed that the department allotted ₹ 1.66 crore for the distribution of bulls to 762 beneficiaries during the period 2011-16. The JDVS/DDVSs of the districts incurred expenditure of ₹ 1.42 crore for extending the benefits of the scheme to 707 beneficiaries. Thus, JDVS/DDVS failed to utilise the allotted fund and achieve the target.

Government stated (November 2016) that production at GBF was less in comparison to the target fixed by the department. At present, department is trying to increasing the production at GBF to clear the pending case in coming years.

Fact remains that the department failed to make alternative arrangements to purchase the deficit animals from the market when GBF failed to supply it like in the cases of other two bank linked schemes.

Violation of Scheme guidelines

Scrutiny of records of bull distribution in seven test checked districts revealed that the department allotted ₹ 1.66 crore to the JDVS/DDVS for distribution of 762 bulls to the beneficiaries during 2011-16. Against this, the JDVS/DDVS selected 707 beneficiaries and distributed bulls to them.

Of this, 254 beneficiaries were approved but the rest 453 beneficiaries were not approved by the *Gram Panchayat/Janpad Panchayat/Krishi Sthai Samiti of Jila Panchayat*. It was noticed in audit that the concerned JDVS/DDVS selected these 453 beneficiaries at their own level and distributed bulls to them without adhering to the scheme guidelines. Further, as per the scheme guidelines, the department had to insure the bulls before distributing to the beneficiaries. However, the department did not insure 659 out of 707 bulls in violation of the scheme mandate.

Government stated (November 2016) that insurance companies did not take interest for insurance of the animals despite requesting them. As such insurance could not be done during 2011-13. But, insurance of bulls was being done from

⁶ Durg, Koriya and Surguja

the year 2014-15. Reply confirms scheme violation till 2011-13 while no justification for not approving 453 beneficiaries was given.

3.3.3.5 Monitoring and Evaluation of schemes

Monitoring ensures implementation of schemes in a time bound manner according to the defined procedure with efficiency and effectiveness. Deficiencies noticed in monitoring and evaluations of the schemes by the department are discussed below:

Monitoring of the schemes

Periodical reports and returns on progress of scheme implementation are important tools in the hands of management to keep a check on the activities relating to proper implementation of schemes by subordinate units.

Audit noticed that there was no mechanism of periodical reports/returns in the department. The districts send reports of physical and financial achievements to the Directorate as and when asked. Further, on receipt of physical and financial targets of the schemes from the Directorate, the JDVS/DDVSs withdraw the amount of subsidy and deposits it in the bank accounts. After selection of beneficiaries of pig trios/male pig/bulls distribution schemes, JDVS/DDVS deposits the amount of subsidy into government account or issues cheque to the GBF. After launch of Direct Benefit Transfer (DBT) Scheme the subsidy is credited into the bank accounts of the selected beneficiaries from the year 2015-16.

Scrutiny of reports and returns revealed discrepancies in reporting distribution of livestock as actual distribution reported to the Directorate by JDVS/DDVS varied from the figures reported to Audit by the districts. This is detailed in the table below –

Table 3.3.3: Reporting of distribution of livestock

Scheme names	Reported distribution by JDVS/DDVS to the Directorate	Actual distribution (As reported to Audit by JDVS/DDVS)
	Achievement (in units)	Achievement (in units)
State Dairy	385	339
NABARD	586	728
Pig Trios	1574	1369
Male Pig	1102	1020
Bulls	650	707

Further, the department did not monitor the results of the post implementation of the schemes. As a result of such incorrect reporting and lack of post implementation monitoring, the department could not take appropriate action in case of shortfall in implementation of the schemes.

Government stated (November 2016) that data may differ as distribution of animals is a continuous process in the block/village level. Website of distribution of livestock is being prepared and would be monitored through the above application.

Reply is not acceptable as the data reported to Audit and Directorate by the JDVS/DDVS pertains to the same period which should not have been different which confirms that monitoring in the department is weak.

Evaluation of the schemes

The schemes of distribution of livestock to beneficiaries are implemented with the objective of providing low cost and nutritious animal protein for human consumption and employment opportunities for people. During scrutiny of test checked districts, audit observed that post implementation evaluation of the schemes was not carried out through beneficiary survey to evaluate the achievement of the scheme and improvement of the economic condition of the beneficiaries.

Audit along with the departmental officials conducted 52 joint physical verifications of dairy/poultry/goat units of beneficiaries and found irregularities which were discussed in paragraph 3.3.3.1. However, the extent of contribution of the schemes implemented to increase the production of Livestock could not be assessed for want of post implementation evaluation of impact on the beneficiaries.

Government stated (November 2016) that regular evaluation was being done at the village level by the VAS. Department instructed (September 2016) all the field offices to verify the establishment of earlier dairy/poultry/goat unit under the scheme of State Dairy/NABARD Dairy Entrepreneurship Development Scheme. After getting the physical report, it would be intimated to the audit.

Reply confirms that the department did not have a mechanism for evaluation of the established dairy/poultry/goat units after giving subsidy to study the upliftment of the economic status of the beneficiaries as envisaged in the scheme objective.

3.3.4 Conclusion

The department set the targeted production of milk, eggs and meat below the National average during 2011-16. As a result, the availability of milk (per day) and meat (annually) per person in the State in comparison to National level was less by 165 gram milk (per day) and 3.86 kg meat (annually). However, the department did not develop a suitable framework to increase the productivity to reach to the National level.

Under State/NABARD sponsored Dairy Entrepreneurship Development Scheme, the department could not utilise ₹ 14.28 crore (28 per cent) of the allotted funds during 2011-16 on account of failure to coordinate with the banks in facilitating sanction of loans to the beneficiaries to achieve the scheme objectives. Further, under these two schemes subsidy of ₹ 8.30 crore was released to 15 banks without verifying documents of purchases of livestock by the beneficiaries which included excess subsidy of ₹ 27.83 lakh released on the basis of loans sanctioned by the banks instead of actual loans disbursed by the banks.

Under the schemes of Pig Trios, Male Pig and Bulls, livestock were not distributed to 1,436 selected beneficiaries despite availability of funds. Consequently the beneficiaries of these three schemes were deprived of the scheme benefits. However, for those beneficiaries who got the livestock under these schemes, the department did not assess the improvement in their economic conditions for evaluating the scheme benefits.

3.3.5 Recommendations

The department should develop a framework to increase the productivity of livestock at its breeding farms to reach at least to the national level to facilitate supply of livestock to the targeted beneficiaries under the schemes being implemented by the Government.

Government should make efforts to coordinate with banks in facilitating sanction of loans to the beneficiaries of State/NABARD sponsored Dairy Entrepreneurship Development Schemes to utilise the earmarked funds optimally and to achieve the scheme objectives.

The department should ensure payment of subsidy to the banks only upon verification of purchases of livestock by the beneficiaries and that subsidy should be given on loans disbursed by banks and not loans sanctioned by banks.

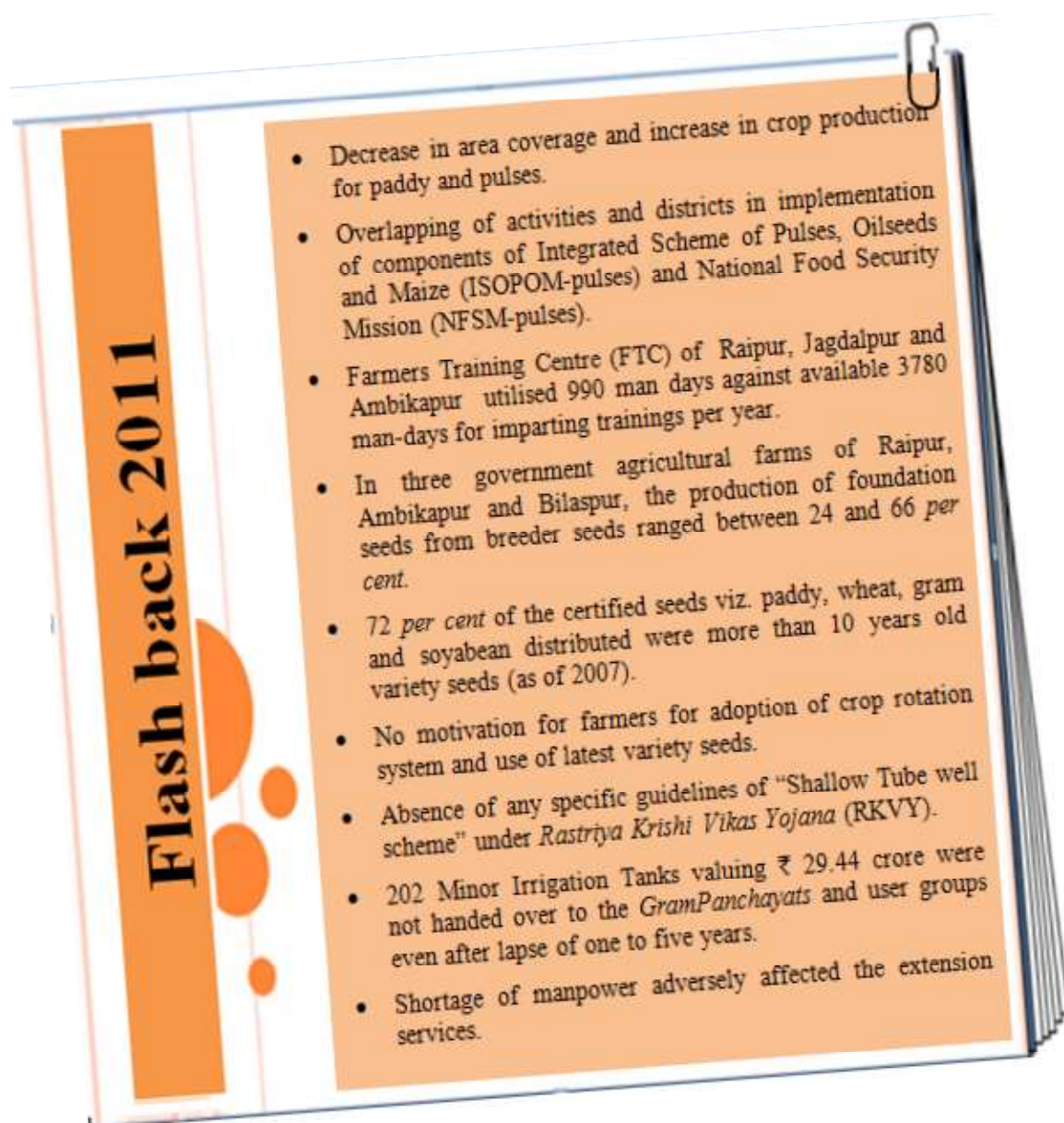
The department should ensure post implementation evaluation of the schemes to assess the extent of fulfillment of schemes objectives and their impact.

AGRICULTURE DEPARTMENT

3.4 Follow-up Audit of the Performance Audit of Agriculture wing of Agriculture Department

3.4.1 Introduction

The performance audit of Agriculture wing of Agriculture Department covering the period 2007-11 was included in the Report of the Comptroller and Auditor General of India (Civil and Commercial) for the year ended 31 March 2011, Government of Chhattisgarh (GoCG). The Report was laid in the State Legislative Assembly in April 2012. The audit conclusions/recommendations were accepted (November 2011) by the State Government for implementation. The highlights of the audit findings are as below :



The objective of the Follow up Audit was to assess the extent of implementation of audit recommendations accepted by the State Government and whether the deficiencies as pointed out in the Report have been adequately addressed with remedial measures.

The Follow-up Audit for the period from 2011-12 to 2015-16 was conducted between April and July 2016 covering five out of the six districts covered in the performance audit on the basis of Simple Random Sampling Without Replacement (SRSWOR) method. Audit examined the records in office of the Director, Agriculture, Deputy Director, Agriculture (five¹ DDAs), Assistant Soil Conservation Officer (five² ASCOs). Besides, Audit also collected information from Government Agriculture Farms, Farmer Training Centres and Soil Testing Laboratories. An entry conference was held on 30 July 2016 with the Director, Agriculture Department to discuss the audit objective, criteria, scope and methodology of the follow up audit. An Exit Conference was held on 4 November 2016 with the Additional Chief Secretary (ACS) to discuss the audit findings. The replies of the ACS have been suitably incorporated in the report at appropriate places.

Audit Findings

3.4.2 Fixation of targets and achievement

Audit observed (2011) that during the period 2007-11, against the target of area coverage and crop production, there was decrease in area coverage by 0.03 *per cent* for paddy and three *per cent* for pulses. However, increase in production was noticed by 15 *per cent* for paddy and 24 *per cent* for pulses while reference to target area to be achieved by the end of XIth Plan (2011-12).

Based on the audit findings, Audit had recommended that in addition to targets to be achieved over the plan period, annual targets of production should also be fixed under various schemes for different crops to allow specificity of targets and better monitoring to achieve the desired production in a particular period.

Follow up Audit revealed that the department runs various schemes such as National Food Security Mission (NFSM) to increase the production of pulses and rice, Integrated Scheme of Oil Seeds, Pulses and Maize (ISOPOM) to augment the production and productivity of oil seeds, pulses and maize, *Rastriya Krishi Vikas Yojana* for increasing the production and productivity of various components of agriculture and allied sectors, Micro Management of Agriculture (MMA) scheme for expenditure on focused areas for the development of agriculture, Minor irrigation schemes to provide irrigation facilities to the farmers by constructing Minor Irrigation Tanks and Farm Mechanisation scheme for financial assistance for agriculture implements to the farmers. However, the department did not fix separate targets for these

¹ Bilaspur, Mungeli, Janjgir-Champa, Jagdalpur and Kondagaon
² Bilaspur, Pendra Road, Sakti, Jagdalpur and Kondagaon

schemes and the old practice of fixing of targets for each crop both area wise and production for each district continued during 2011-16.

Further, in the five test checked districts, it was noticed that crop³ wise annual targets of area coverage and crop production both were fixed during the period 2011-16 for *Kharif* and *Rabi* season in all the districts except in Bilaspur where only annual target of area coverage was fixed. However, the department failed to achieve the targets fully. The shortfall in area coverage ranged from 0.18 to 47 *per cent* in Janjgir-Champa district, six to 15 *per cent* in Mungeli, three to 10 *per cent* in Bilaspur, 0.03 to 38 *per cent* in Jagdalpur and one to 16 *per cent* in Kondagaon. The shortfall in production ranged from 11 to 22 *per cent* in Janjgir-Champa, two to four *per cent* in Mungeli, three to 43 *per cent* in Jagdalpur and 14 to 50 *per cent* in Kondagaon.

Government replied (November 2016) that it is not possible to fix targets under each scheme since the effort of scheme cannot be seen within a year. Government further stated that crop wise and district wise target of area coverage and crop production was set during the period 2011-16. However, Audit observed that for *Kharif* season, crop wise target of area coverage was achieved but there was shortfall in crop production. Further, for *Rabi* season, both area coverage and crop production could not be achieved.

Thus, neither the recommendation for setting scheme wise targets was implemented nor the crop wise and district wise target of area coverage and crop production could be fully achieved by the department.

3.4.3 Allotment and expenditure of funds under schemes

Audit observed (2011) that during the period 2007-11, shortfall in utilisation of the released funds ranged between two and 19 *per cent*. It was also observed that various agricultural implements were distributed both under Macro Management of Agriculture (MMA) and *Rashtriya Krishi Vikas Yojana* (RKVY) schemes which resulted in overlapping of activities. Similarly, there was overlapping of districts in implementation of components of Integrated Scheme of Pulses, Oilseeds and Maize (ISOPOM-pulses) and National Food Security Mission (NFSM-pulses).

Based on the audit findings, Audit had recommended that scheme funds should be utilised for the purpose as envisaged in the guidelines.

During scrutiny of records of five test checked districts, Audit did not notice cases of overlapping of activities and diversion of funds under various schemes. However, there was short utilisation of fund worth ₹ 31.23 crore under various schemes and the short fall ranged between 14.42 and 64.79 *per cent* during the period 2011-16 (**Appendix-3.4.1**). At State level, the short fall in utilisation of fund ranged between 7.11 and 23.82 *per cent* during the period 2011-16 as detailed in **Appendix-3.4.2**.

³ Crops includes paddy, pulses and oil seeds.

On this being pointed out, Government provided (November 2016) the revised figure of expenditure incurred under various schemes of selected districts for the period 2011-16.

Even then the shortfall remained at ₹ 26.75 crore (**Appendix-3.4.3**) for which no justification was given. Thus, the recommendation was partially implemented.

3.4.4 Functioning of Farmers Training Centre and Soil Testing Laboratory

Audit observed (2011) that during the period 2007-11, against the available 3780⁴ man days for imparting trainings, only 990 man days were utilised by the three Farmers Training Centre (FTC) viz. Raipur, Jagdalpur and Ambikapur per year. Further, four Soil Testing Laboratories (STL) had conducted tests covering upto 79 *per cent* of the samples received (162329 samples received and 128624 samples analysed).

Based on the findings, Audit had recommended that functioning of FTC and soil testing laboratory should be reviewed and these units may be revitalised to ensure optimum utilisation of staff.

Follow-up audit of the functioning of the FTC in Jagdalpur district revealed that against the target of 360 man days, only 90 man days (25 *per cent*) of training programme were conducted during the year 2011-12. However, there was no shortfall against the target of training during the period 2012-16 in that FTC.

Government stated (November 2016) that on an average 89 *per cent* man days were utilised in imparting training during the period of 2011-16 in four⁵ FTCs. Hence the recommendation is being implemented.

Further, the functioning and utilisation of soil testing laboratories and the samples of soil tested in soil testing laboratories during the period 2011-16 was as follows:

Table-3.4.1: Statement showing the position of soil testing done during 2011-16.

District	No. of Sample		Percentage of sample tested
	Received	Tested	
Bilaspur	103220	70041	68
Janjgir-Champa	90197	55132	61
Mungeli (sample tested from Bilaspur)	10500	3693	35
Jagdalpur	77872	48838	63
Kondagaon (sample tested from Jagdalpur)	11727	7117	61
Total	293516	184821	63

(Source: Information provided by the department and compiled by audit)

⁴ 3,780 = 270 X 14

⁵ Ambikapur, Jagdalpur, Raipur/Durg and Pakhanjur

From the above table, it could be seen that the overall percentage of samples checked was only 63 *per cent* against 79 *per cent* during 2007-11. Thus, even though number of samples received has doubled during the past five years, the percentage of samples testing has come down.

The Government replied (November 2016) that five soil testing laboratories were operational till 2010-11 and now capacities of soil testing laboratories have been increased by establishing 33 soil testing laboratories and 111 mini laboratories. Government further replied that 1,62,196 samples of soil were tested (55.26 *per cent*) against the collection of 2,93,496 samples in all seven laboratories established in the State during 2015-16.

Reply indicates that despite increase in soil testing capacities, the percentage of samples tested has gone down to 55.26 *per cent* (2015-16) as compared to 79 *per cent* during 2007-11. Thus, the government has made efforts to increase the capacities of the soil testing laboratories and improve the utilisation of man days for FTC. Though the recommendation was implemented, testing of samples has come down which needs to be increased.

3.4.5 Functioning of Government Agricultural Farms

Audit observed (2011) that during the period 2007-11, in three government agricultural farms viz. Raipur, Ambikapur and Bilaspur, the production of foundation seeds from breeder seeds ranged between 24 and 66 *per cent*.

Based on the audit findings, Audit had recommended that functioning of government agricultural farms should be reviewed to ensure achievement of target of seed production.

In the Follow-up audit in five test-checked districts, it was noticed that the government agricultural farms were functional in Bilaspur and Janjgir-Champa and in both the districts, crop wise annual target was fixed for production of foundation seed. The achievement of production of foundation seed ranged between 20 and 56 *per cent* in Bilaspur and between 89 and 94 *per cent* in Janjgir-Champa.

Government stated (November 2016) that production of foundation seeds from breeder seeds were taken up in government agriculture farms and target of production of foundation seeds was not set but production of foundation seed was done to maintain the seed chain. It was also stated that due to lack of adequate irrigation facilities and land having nature of quick drainage of rain water, target of production of foundation seeds could not be achieved fully at government agriculture farm in Bilaspur for which remedial measures would be taken. Thus, the recommendation was partially implemented.

3.4.6 Distribution of latest variety of seeds

Audit observed (2011) that during the period 2007-11, 72 *per cent* of the certified seeds viz. paddy, wheat, gram and soya bean distributed were more than 10 years old variety seeds (as of 2007).

Based on the audit findings, Audit had recommended that demonstration of more than 10 years old variety seeds and seeking relaxation from Government of India (GoI) for distribution of old variety seeds should be avoided and distribution of latest variety seeds should be promoted.

Follow-up audit revealed that more than 10 years old variety seeds were used in demonstration as well as for distribution in four out of five test checked districts (except Bilaspur) during 2011-16 as follows:

Table-3.4.2: Statement showing use of more than 10 years old variety seeds in demonstration and distribution during 2011-16

Sl. No.	District	Quantity of more than 10 years old variety (paddy/wheat) demonstration (in quintal)	Quantity of seeds distributed to farmers (in quintal)
1	Mungeli	3298.20	3298.20
2	Janjgir-Champa	7640.00	7640.00
3	Jagdalpur	16976.11	136424.46
4	Kondagaon	8347.37	8347.37

(Source: Information provided by the department and compiled by audit)

Government stated (November 2016) that variety of paddy seeds less than 10 years old viz. Indira Barani Dhan-1, Indira Maheshwari, Swarna Sub-1 and IR-64 have less productivity in local climate and land. Besides, these varieties of paddy seeds are not much popular with farmers in comparison to old variety paddy seeds viz. Swarna, MTU-1010, Mahamaya etc. Government further stated that there was limited scope of promotion of less than 10 years old variety seeds since farming is an activity in which farmer's choice is important. However, efforts were being made for distribution of available latest variety of seeds.

The reply indicates that the department has not been able to promote distribution of latest variety seeds to implement the recommendation made by the audit except in Bilaspur. Further, no documents were provided to the audit in support of efforts made for distribution of available latest variety of seeds. Thus, the recommendation was partially implemented.

3.4.7 Promotion of crop rotation system and early variety of paddy seeds

Audit observed (2011) that during the period 2007-11, the department failed to motivate farmers for adoption of crop rotation system and use of latest variety seeds through field demonstration with latest and high yielding variety seeds.

Based on the audit findings, Audit had recommended that the department should promote other good practices such as crop rotation system and use of early variety seeds of paddy to increase production of crops other than paddy.

Follow-up audit in five test-checked districts revealed that in Jagdalpur district, early variety seeds of paddy were used in 5,398 to 9,264 hectare during 2011-16 and after taking the early variety paddy crop, *Ramtil* and *Toriya* crops were cultivated in 2,644 to 3,427 hectare and in 2,272 to 6,396 hectare respectively. Further, it was also noticed that the production of *Ramtil* and *Toriya* crop increased from 2,392 to 5,785 MT during 2011-16. However, in other four test-checked districts, crop rotation system and use of early variety paddy seeds were not adopted.

Government stated (November 2016) that the crop intensity has been increased from 107 to 138 *per cent* and crop rotation was being in practice in Bastar region due to soil and climate aspect whereas in plain region paddy was being grown preferably by farmers.

Fact remains that department implemented the crop rotation system in the Bastar region only but failed to motivate the famers to adopt the crop rotation system and use of early variety paddy seeds in the plain region.

Thus, the recommendation was implemented only in one out of five test checked districts.

3.4.8 Preparation of scheme guidelines and its dissemination

Audit observed (2011) that during the period 2007-11, due to absence of any specific guidelines of “Shallow Tube well scheme” under *Rastriya Krishi Vikas Yojana* (RKVY), the tube wells were drilled near the ponds, canals and 100 metres to 1000 metres from the banks of the rivers with depths ranging between 60 and 110 feet. There was lack of uniformity in implementation of the scheme in various districts.

Based on the audit findings, Audit had recommended that guidelines for implementation of all the schemes should be prepared and issued to ensure uniformity in implementation of schemes.

Follow-up audit revealed that the guidelines for implementation of “Shallow Tube well scheme” was prepared (March 2012) and circulated (March 2012) to all the districts for implementation. Further, it was also noticed that guidelines of all the schemes operating in the State were prepared and circulated to all the districts. Thus, the recommendation was fully implemented.

3.4.9 Handing over of Minor Irrigation Tanks (MITs) to the user groups

Audit observed (2011) that during the period 2007-11, 343 of the 356 Minor Irrigation Tanks (MITs) sanctioned were reported to have been completed by Assistant Soil Conservation Officer. Out of these, 202 MITs valuing ₹ 29.44 crore were not handed over to the *Gram Panchayats* and user groups even after lapse of one to five years.

Based on the audit findings, Audit had recommended that MITs created by the department should be handed over to concerned user groups/*gram panchayats* to ensure their maintenance and utilisation.

Follow-up audit in five test-checked districts revealed that 73 MITs⁶ were constructed and handed over to the user groups/*gram panchayat* during 2011-16. It was also observed that the 202 MITs which were not handed over during the period 2007-11 have been handed over to the user groups/*gram panchayats*. Thus, the recommendation was fully implemented.

⁶ Bilaspur-28, Janjgir Champa- 14, Mungeli-4, Jagdalpur-16, Kondagaon-11.

3.4.10 Testing and distribution of fertilisers and pesticides

Audit observed (2011) that during the period 2007-11, out of 3,588 samples of fertilisers tested in laboratory, 212 samples (six *per cent*) were found to be sub-standard. Similarly, out of 625 samples of pesticides tested, 38 samples (six *per cent*) were found sub-standard. However, the whole quantity of fertilisers and pesticides were distributed before receipt of the laboratory report. Thus, due to supply and distribution of fertilisers before the outcome of testing, the basic purpose of collection and analysis of samples for providing quality inputs to the farmers could not be fulfilled.

Based on the audit findings, Audit had recommended that distribution of fertilisers and pesticides should be done only after receipt of the outcome of the test report to prevent supply of sub-standard seeds.

The position of testing and distribution of fertilisers and pesticides in five test-checked districts during 2011-16 is as under:

Table-3.4.3: Statement showing the position of testing and distribution of fertilisers and pesticides during 2011-16

Sl No.	District	Period	No. of samples		Total quantity distributed after receipt of the test report		Total quantity distributed before receipt of the test report	
			Fertilisers	Pesticides	Fertilisers in MT	Pesticides in Litre/kg	Fertilisers in MT	Pesticides in Litre/kg
1	Bilaspur	2011-16	32	85	789.90	NA	5.2	NA
2	Janjgir- Champa	2011-16	455	245	0	0	6804	5372 litre
3	Mungeli	2012-16	214	40	0	0	7342.55	21290 litre and 13759 kg
4	Jagdalpur	2012-16	80	29	524.20	0	8542.50	3044 litre
5	Kondagaon	2012-16	63	37	0	0	1807.30	16819.35 litre and 518 kg

(Source: Information provided by the department and compiled by audit)

Although, State Government accepted the recommendations of supplying fertilisers and pesticides only after receipt of test report, Follow-up audit revealed that in three⁷ out of five test checked districts, the fertilisers were distributed before the test reports were received whereas the pesticides were distributed before receipt of test report in all the five test checked districts.

State Government stated (November 2016) that primarily inspection was done at manufacturing sites by the government inspecting authority wherein only material found standard were permitted for packing. Consequently, fertilisers and pesticides were delivered to main distribution centres from the manufacturing sites and again testing was done and if found standard then dispatched to selling centres. Thus, it is ensured that only standard quality of fertilisers and pesticides are sent to selling centres. Government further stated that there is no provision in act for holding up selling and distribution of fertilisers and pesticides till the receipt of the test report. It was also stated that distribution/selling of lot found sub standard are prohibited. Hence, due to

⁷ Janjgir-Champa, Mungeli and Kondagaon

absence of such provision in the act, the implementation of recommendation made by audit is not feasible.

The reply is not tenable as the act, though permits distribution of fertilisers and pesticides, pending test reports, did not prevent the Government to get the test reports before the supply of fertilisers and pesticides to ensure its quality which was noticed fully in Bilaspur and partially at Jagdalpur. Hence, the recommendation was partially implemented.

3.4.11 Shortage of field staff

Audit observed (2011) that as of March 2011 only 64 *per cent* posts were filled which adversely affected the extension services viz. distribution of implements, collection of samples of soil, analysis of results of demonstrations, training and monitoring etc.

Based on the audit findings, Audit had recommended that the department should take necessary steps to reduce the shortage of field staff through recruitment to provide better extension services in the fields.

Follow-up audit revealed that 5,832 personnel were deployed against the sanctioned posts of 7,746 while 1,914 (25 *per cent*) posts remained vacant as on March 2016 in the State. Thus, the vacancy situation improved from 36 to 25 *per cent* over the five years period.

Further, during scrutiny of records of five test checked districts, the following staff strength and persons in position was noticed on March 2016:

Table-3.4.4: Statement showing the position of field staff strength in sampled districts
(Figures in numbers)

District	Sanctioned posts	Person in position	Vacant post
Bilaspur	270	252	18 (7)
Mungeli	143	113	30 (21)
Janjgir-Champa	332	265	67 (20)
Jagdalpur	158	137	21 (13)
Kondagaon	106	83	23 (22)
Total	1009	850	159 (16)

(Source: Information provided by the department and compiled by audit)
Figures in parenthesis shows the percentage of vacant post

It could be seen from the table that government had taken action on the audit recommendation and the percentage of vacancy has come down from 36 *per cent* as at 2011 to 25 *per cent* in State level and 16 *per cent* in five test checked districts as at March 2016 indicating that recommendation of audit was implemented.

3.4.12 Conclusion and Recommendation

The State Government fully implemented four out of the 10 audit recommendations which includes functioning of FTC and soil testing laboratory, preparation of scheme guidelines and their dissemination, handing over of completed MITs to the user groups/*gram panchayat* and reducing the shortage of field staff.

Five recommendations were partially implemented relating to allocation and utilisation of scheme funds, functioning of government agricultural farms, distribution of latest variety of seeds, promotion of crop rotation system and early variety of paddy seeds and testing and distribution of fertilisers and pesticides.

One recommendation on fixation of scheme wise targets has not been implemented.

The assurance given to implement all the recommendations should be ensured.

3.5 Audit Paragraphs

Audit observed significant deficiencies in critical areas, which impact the effectiveness of the State Government. Some important findings arising out of compliance audit (seven paragraphs) are featured in the Report. The major observations relate to absence of compliance with rules and regulations, audit against propriety, cases of expenditure without adequate justification and failure of oversight/administrative control. These are mentioned below:

Tourism Department

3.5.1 Unfruitful/Unproductive expenditure and excess payment

A building executed at a cost of ₹ 18.90 crore remained incomplete for more than eight years and there was also recoverable payment of escalation of ₹ 61.97 lakh and unproductive expenditure of ₹ 3.72 crore on idle staff

Ministry of Tourism, Government of India accorded (December 2006) administrative and financial approval for ₹ 13.09 crore for construction of Institute of Hotel Management, Catering Technology and Applied Nutrition (IHM) at Raipur to impart courses and training in the field of Hotel Management. Technical Sanction (TS) for the work was granted (July 2008) by Chief Engineer, Public Works Department, Government of Chhattisgarh for ₹ 13.83 crore.

Scrutiny (February 2016 and further information collected in January 2017) of the records of the Director, Tourism Department revealed that the construction work was awarded (May 2008) to a contractor for ₹ 16.78 crore for completion of the work by April 2009 extended up to December 2013. The contractor executed work worth ₹ 15.08 crore up to September 2013 and after receiving the payment stopped (September 2013) further work. The Principal, IHM issued (March 2014) notice for termination of the contract and ordered forfeiture of security deposit and completion of the balance work at the risk and cost of the defaulting contractor.

However, action as per contract was not taken and the contractor was allowed to execute the work without recording any justification. The contractor executed work worth ₹ 16.53 crore up to January 2017 and received payment for it. Besides, additional works of boundary wall, approach roads, internal roads etc. worth ₹ 2.37 crore was also executed. In addition, another estimate of ₹ 2.94 crore for construction of training building and electrification work prepared (January 2015) by Rural Engineering Services, Raipur was not approved by the Tourism Department as of January 2017. Thus, the building could not be completed (January 2017) in all respect despite incurring expenditure of ₹ 18.90 crore.

Meanwhile, the department appointed (April 2009 to June 2011) one Principal, three faculty members and 13 allied staff to operate the Institute and paid salary and wages worth ₹ 3.72 crore between April 2009 and January 2017. Besides, the Principal also made an excess payment of ₹ 61.97 lakh to the contractor on account of price escalation between May 2013 and October 2013 by inflating

the value of work done by ₹ 1.44 crore (**Appendix-3.5.1**). This was done by not deducting the value of secured advance worth ₹ 1.44 crore while calculating the value of work done to work out the price escalation value in violation of contract clause 11(c).

Audit subsequently noticed that to operationalise the institute, affiliation was to be obtained from National Council of Hotel Management and Catering Technology (NCHMCT) Noida. However, NCHMCT did not grant (September 2013) affiliation to the Institute on the ground that the construction of the building and installation of equipment were not proper while the qualifications of the faculty members recruited the Principal IHM were not as per NCHMCT standards. However, these deficiencies were not rectified (January 2017) and consequently the Institute could not be put of function and lying idle (January 2017).



Institute of Hotel Management, Raipur not functional as on January 2017

Thus, the Institute could not be put to operation in more than eight years due to failure of the Tourism Department to complete the building and obtain the necessary affiliation while the expenditure of ₹ 18.90 crore on the incomplete building proved unfruitful which included excess payment of ₹ 61.97 lakh and unproductive expenditure of ₹ 3.72 crore on idle staff.

The Secretary, Tourism Department stated (December 2016) that the affiliation was not granted by NCHMCT as the qualifications of faculty engaged by the IHM were not as per their standard and there was lack of lab equipment. He further stated that the matter of irregular appointment of faculty and other staff has been referred to Law Department for examination and action is being taken at Government level against them. As regards, excess escalation payment, the Principal, IHM assured (April 2016) to recover/adjust the excess paid amount.

The fact remains that despite incurring expenditure of ₹ 22.62 crore, the Institute of Hotel Management could not be made functional in more than eight years of commencement of the work by the department while the excess payment of escalation worth ₹ 61.97 lakh to the contractor was not recovered (January 2017).

Home (Police) Department

3.5.2 Idle Investment

Delay in finalisation of modalities to make the Police Public School operational resulted in idle investment of ₹ 6.24 crore besides not fulfilling the intended objective of imparting education to the children of the police fraternity

Home (Police) Department, Government of Chhattisgarh (GoCG), accorded (July 2006) administrative approval (AA) of ₹ 3.14 crore for construction of a Police Public School (PPS) at Raipur. The objective of the school was to provide better educational facilities to the children of the officers/officials of the Police department, especially of those posted in the *Naxal* affected areas of the State.

Scrutiny (December 2015) of records of Director General of Police (DGP), Chhattisgarh and further information collected (May-December 2016) revealed that the school building was completed (December 2013) at an expenditure of ₹ 6.24 crore and handed over to the department in January 2014. The excess expenditure was regularised through a revised (September 2013) AA. However, the PPS could not be made operational as of December 2016 as necessary modalities such as appointment of teachers, approval of their set up, budget provision to run the school etc. was not finalised.

Scrutiny further revealed that the department tried (January 2014) to run the PPS through DAV College Trust and Management Society, New Delhi but could not succeed in the absence of funding arrangements. Subsequently, the department invited (June 2015) Expression of Interest for establishing the PPS under Public Private Partnership (PPP) mode. However, this also could not succeed as the arrangement did not comply with the requirements of the PPP policy 2013 enforced in the State such as pre-feasibility analysis, value for money analysis of the project, approval of the project from the PPP Assessment Committee (PPPAC) of the State Government. As a result, the department initiated (January 2016) the process of establishing the PPS under PPP mode *denovo* which had not been finalised as of January 2017.



Police Public School, Raipur not functional as on January 2017

Thus, failure of the department to operationalise the PPS resulted in the building constructed at a cost of ₹ 6.24 crore remaining idle for more than three years besides frustrating the intended objective.

The Principal Secretary, Home (Police) Department interalia stated (December 2016) that after being pointed out in audit, the committee for finalisation of proposal, guidelines and NIT to run the school under PPP mode was reconstituted, revised RFP has been issued and tendering process and award of work would be finalised by January 2017 while the school is proposed to start from April 2017.

However, further information collected from DGP Chhattisgarh revealed that tendering process and award of work had not been finalised (10 February 2017).

Panchayat and Rural Development Department

3.5.3 Loss to Government

Failure to adhere to contract norms resulted in ₹ 5.62 crore remaining unrecovered from the defaulting contractors

As per clause 33.1 (Section 2) of the contract for the construction and maintenance of rural roads under the Pradhan Mantri Gram Sadak Yojna (PMGSY), the successful bidder shall, within 15 days after receipt of letter of acceptance, deliver to the Chhattisgarh Rural Road Development Agency (CGRRDA), Performance Security of five *per cent* of the contract price, for a period of five years after the completion of work plus additional security for unbalanced bids¹.

The tenders for construction, upgradation and maintenance of rural roads under PMGSY in Janjgir district in seven packages² were accepted (September 2008 to April 2010) by the Chief Engineer (CE), CGRRDA. Accordingly, the works were awarded (October 2008, May 2007 and December 2010) to the contractors by the Executive Engineer (EE), Project Implementation Unit (PIU) No. 1, CGRRDA, Janjgir by executing seven agreements³. In the tender acceptance letters, the CE, CGRRDA directed the contractors to deposit ₹ 2.31 crore as security along with additional performance security deposit of five *per cent* of contract price before executing the agreements for the works as detailed in the **Appendix-3.5.2**.

Scrutiny (February 2015) of records of EE, PIU No. 1, CGRRDA, Janjgir and further information collected (August-November 2016) revealed that all the seven agreements were terminated between July 2008 and May 2013 under clause 52.2 of the General Conditions of the Contract as the contractors failed to execute the works as stipulated in the contracts. Subsequently, under contract provisions, ₹ 7.94 crore was worked out for recovery from the defaulting contractors by the EE. Of this, an amount of ₹ 2.27 crore was adjusted (December 2010, November 2011 and May 2013) through the securities available with the division while for the balance dues of ₹ 5.62 crore, the EE reported (July 2016) that Revenue Recovery Certificates (RRC) have been issued by the District Collector, Janjgir-Champa.

¹ A bid is unbalanced if the bid amount is less than the estimated cost of the work by more than 10 *per cent*

² CG-06-46, CG-06-48, CG-06-50, CG-06-46, CG-06-29, CG-06-34 and CG-06-39

³ 1/PMGSY 03.10.08, 3/PMGSY 03.10.08, 2/PMGSY 03.10.08, 5/PMGSY 04.12.10, 5/PMGSY 16.05.07, 9/PMGSY 13.10.08 and 1/PMGSY 09.05.08

However, scrutiny (August 2016) of the copies of RRCs provided by the EE, revealed that these were only letters issued (June 2013 and October 2015) by the District Collector, Janjgir-Champa to the District Collectors of Bilaspur, Surguja and Koltaka (West Bengal) to issue RRCs. On further enquiry (August-September 2016) from Collector, Bilaspur and Collector, Surguja, it was observed that the RRCs for recovery of ₹ 3.17 crore⁴ was issued (September 2016) after being enquired in Audit and RRCs for ₹ 1.83 crore⁵ was not issued (November 2016) by the Collector, Surguja. As regards, RRCs for ₹ 62.48 lakh pertaining to Collector, Kolkata the information was not available with the EE, PIU, Janjgir-Champa.

Audit further observed that the EE lost an opportunity to adjust ₹ 1.62 crore out of the unrecovered amount of ₹ 5.62 crore from the defaulting contractors due to failure to invoke the contract clauses, as detailed below:

Against the required additional performance security deposit of ₹ 96.65 lakh in six out of seven agreements, the contractors deposited ₹ 1.86 lakh only in two packages (CG-06-29, CG-06-39) while in four packages the same was not deposited by the contractors before executing the agreements. As a result, the EE could not recover ₹ 94.79 lakh from the defaulting contractors.

In package CG06/39/2008, the EE failed to encash the Bank Guarantee of ₹ 35 lakh before its validity period (17 June 2010) after termination (7 June 2010) of the contract resulting in loss to the Government.

An amount of ₹ 32.18 lakh was paid in excess of work done in two packages (CG-06-46-2010 and CG-06-29-2008) by the EE but could not be recovered as it was detected only after termination of the contracts indicating inflated recording of measurements over actual execution of the works.

Thus, ₹ 1.62 crore of the recoverable amount of ₹ 5.62 crore could have been adjusted from the defaulting contractors had the contract clauses been adhered.

The Chief Executive Officer, CGRRDA stated (December 2016) that all possible efforts are being made to recover the balance amount and after recovery, the same would be intimated to audit. Fact remains that recovery from the defaulting contractors had not been made (January 2017).

The matter was reported to the Government in October 2016 and reminded on 10 February 2017. However, reply has not been received (13 February 2017).

Public Works Department

3.5.4 Irregular and excess payment

Inflated recording of work done in the measurement book over actual execution of work at site in violation of the codal provisions resulted in excess payment of ₹ 1.67 crore over work done while an amount of ₹ 2.57 crore for excess payment/penalty was due for recovery from the defaulting contractor

Clause-8 of contract executed between the Executive Engineer (EE) and the Contractor stipulates that the bill submitted by the contractor for payment must

⁴ ₹ 1.90 crore (Package No. 06-34 & 06-39) + ₹ 1.27 crore (Package No. 06-46)

⁵ ₹ 81.44 lakh (Package No. 06-50) + ₹ 49.17 lakh (Package No. 06-48) + ₹ 52.38 lakh (Package No. 06-46)

be supported by records of detail measurement of quantities of all executed items of work along with true copies of record. Based on the records, measurement bill should be prepared and contractor should sign the measurement and the bill.

Further clause-2 of the contract stipulates that in the event of the contractor failing to observe the time allowed for carrying out the work as entered in the tender form, the EE should levy on the contractor, as compensation an amount equal to 0.5 per cent of the value of work for each week of delay subject to a maximum of six per cent of the value of the work. Besides, clause-3 of the contract empowers the EE to terminate the contract if the contractor causes a fundamental breach⁶ of the contract. After termination of the contract, the EE shall in addition to the provisions contained in clause-2, forfeit the earnest money and or security deposit and further recover/ deduct/adjust compensation at 10 per cent of the balance of work left incomplete.

Construction of Jashpur-Sanna road (22 km) estimated at ₹ 17.42 crore was awarded (November 2012) to a contractor for ₹ 15.07 crore by the EE, Public Works Department (PWD), Building and Roads (B&R) division, Jashpur for completion by May 2014. However, the EE rescinded (May 2015) the contract due to fundamental breach of contract clause-3 such as unauthorised stoppage of work, delay in completion of work etc. The work done by the contractor was measured (June 2015) and was found worth ₹ 4.40 crore. Meanwhile, the contractor was already paid ₹ 6.07 crore up to March 2013, an excess of ₹ 1.67 crore over work done. However, the Collector, Jashpur informed (July 2014) the Principal Secretary, PWD that ₹ 4.29 crore paid to the contractor in March 2013 was not supported by detailed measurements of items of work and of this, ₹ 2.04 crore stands recoverable. On the instructions of the Secretary PWD, the EE lodged (May 2015) First Information Report (FIR) against the then EE, Divisional Accounts Officer, Senior Accounts Clerk and the contractor. Following this, the EE issued (July 2015) a recovery notice of ₹ 2.85 crore to the contractor. Against this, ₹1.51 crore was adjusted by forfeiting Performance Guarantee/Additional Performance Guarantee of ₹ 1.18 crore, Security Deposit (SD) of ₹ 26.33 lakh and Earnest Money Deposit (EMD) of ₹ 6.59 lakh.

Scrutiny (July 2015) of records of EE B&R division, Jashpur and further information collected in May 2016 revealed that as per the terms and conditions of the contract clauses, ₹ 3.75 crore⁷ was to be recovered from the contractor excluding the SD and EMD. Hence, the balance amount of ₹ 2.57 crore (₹ 3.75 crore - ₹ 1.18 crore) excluding interest as per applicable bank rates was still to be recovered (January 2017).

Thus, inflated recording of work done in the measurement book over actual execution of work at site in violation of the codal provisions resulted in excess payment of ₹ 1.67 crore over work done while recovery of ₹ 2.57 crore including penalty could not be made as of January 2017.

⁶ Fundamental breach such as the contractor stops the work for four weeks, when no stoppage of work is shown on the current programme or the stoppage has not been authorised by the EE

⁷ Extra payment over work done- ₹ 1.67 crore +10 per cent balance work as per contract clause 3- ₹ 1.07 crore + six per cent penalty as per contract clause 2- ₹ 90.44 lakh + Royalty- ₹ 10.16 lakh + Bad work- ₹ 1.53 lakh = ₹ 3.75 crore

The Secretary, PWD stated (October 2016) that departmental inquiry has been constituted (June 2016) against the erring officials by the State Government. The fact remains that recovery from the contractor and further action against the erring officials is awaited (January 2017).

Water Resources Department

3.5.5 Unfruitful expenditure

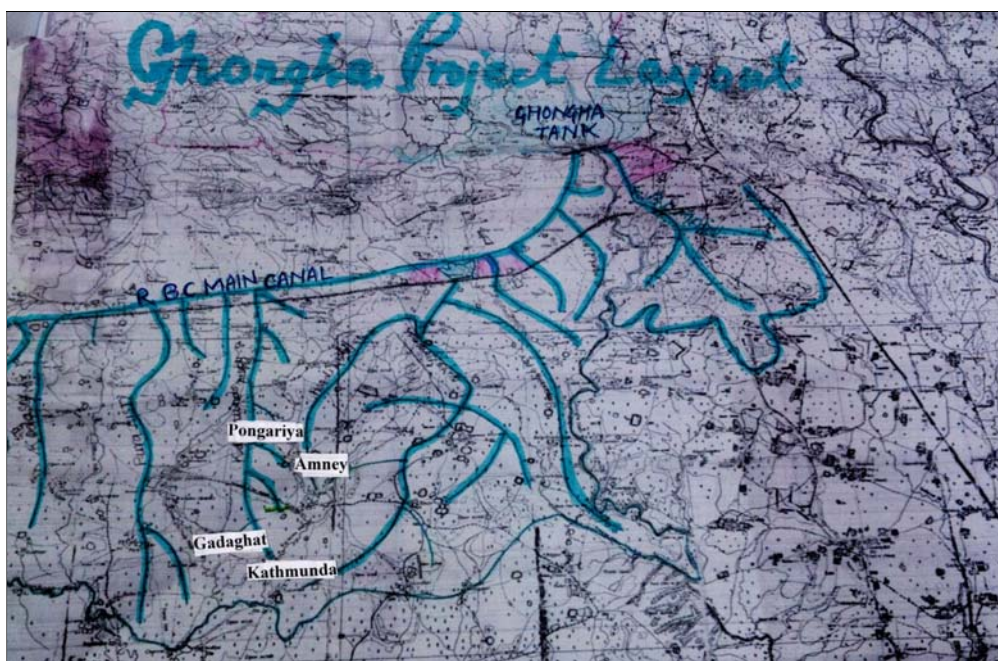
Failure to identify overlapping command area with existing Ghongha project while sanctioning the *Kathmunda* diversion scheme resulted in unfruitful expenditure of ₹ 1.71 crore on idle weir

As per procedure for surveys and investigation of irrigation works stipulated in para 2.026 of Works Department Manual, project report for obtaining administrative approval from Government should be prepared after detailed investigation.

Water Resources Department (WRD) accorded (August 2012) administrative approval (AA) of ₹ 3.57 crore for construction of *Kathmunda* diversion scheme in Bilaspur district. The scheme envisaged creation of 192 hectare (ha) irrigation potential for the farmers of four villages (Pongariya, Amney, Kathmunda and Gadaghat) through construction of a diversion weir (headwork) across *Karuwa Nalla* and a canal of 5.2 km length for supply of water.

Audit observed (between September 2015 and September 2016) that these four villages were already located in the command area of the Right Bank Canal of Ghongha project as mentioned in the Detailed Project Report and the project layout. However, WRD without ensuring the necessity of the construction of *Kathmunda* diversion scheme to serve the same villages accorded AA on the pretext of demand of surrounding villagers.

Project layout of Ghongha project (RBC canal system)



Command area of Right Bank Canal system of Ghongha project showing the same four villages planned to irrigate under *Kathmunda* diversion scheme

The Executive Engineer (EE), WRD, Kota without investigating the fact that sanction of *Kathmunda* diversion scheme would lead to overlapping command area with RBC of Ghongha Project falling under the same division granted (January 2013) technical Sanction (TS) for the work for ₹ 1.80 crore for diversion weir (headwork) and ₹ 74.34 lakh for the canal system. Further, the Additional Collector of Bilaspur instead of reporting the fact to Government issued a certificate (July 2012) that there would be no difficulty in acquisition of land from the villagers for the canal system. The work was thus awarded (March 2013) to a contractor for ₹ 2.17 crore for completion in six months.

Audit further observed in the office of the EE, WRD, Kota that the contractor completed (February 2014) the headwork and received (March 2014) payment of ₹ 1.71 crore. However, the contractor could not construct the canal as the department failed to acquire the land for canal system due to opposition of the villagers who were reportedly provided with irrigation facility from the Ghongha project. The canal system remained unexecuted as of January 2017 rendering the headwork unusable. Thus, the expenditure of ₹ 1.71 crore incurred on the headwork without the canal system became unfruitful.

The EE, WRD, Kota stated (September 2015) that the agreement was closed due to change in procedure for land acquisition Act “the right to fair compensation and transparency in land acquisition, rehabilitation and resettlement Act, 2013.” Based on the new Act, proposal for acquisition of land was submitted in October 2013.

The reply was not acceptable as the *Kathmunda* diversion scheme was sanctioned either without proper survey and investigation of its proposed command area or suppression of facts which led to unfruitful expenditure of ₹ 1.71 crore on idle headwork for which neither any action was taken nor contemplated.

The matter was reported to State Government in March 2016 and May 2016. Further, reminders were also issued in October 2016 and January 2017. However, no reply was furnished (13 February 2017).

Commerce and Industries Department

3.5.6 Loss to Government

Failure to recover subsidy on interest from five industries after they became defunct resulted in loss of ₹ 1.14 crore to the State Government

In order to reduce the production cost of the small and medium-major industries of the state, create maximum employment opportunities in the private sector, ensure balanced regional development and increase the participation of Scheduled Caste/Scheduled Tribe and weaker sections in the process of industrial development, the Government of Chhattisgarh, Commerce and Industries department notified (August 2005) Chhattisgarh State Interest Subsidy Rule (CSISR) 2004 under Industrial Policy 2004-09. Similarly, CSISR 2009 was also notified (October 2010) by the State Government under Industrial Policy 2009-14.

Clause 8.1 of CSISR 2004 and 2009, stipulates that after the disbursement of the subsidy, if it is found that any fact has not been disclosed or misrepresented or incorrect information has been provided for obtaining subsidy by the

industrial unit/bank/financial institution, the amount of subsidy along with interest will be recoverable from the industrial unit/bank or both. Simple interest at the rate of two *per cent* above the Prime Lending Rate (PLR) of the Reserve Bank of India in force on the date of issue of recovery order shall be chargeable. The recoverable amount can be recovered in the form of Arrears of Land Revenue.

Further, as per clause 9 of the CSISR 2004 and 2009, the industries can make an appeal to the Deputy Director, Industries against any order issued by the Chief General Manager (CGM), District Trade and Industry Centre (DTIC).

Scrutiny (March 2016) of records of CGM, DTIC, Raigarh and further information collected between July 2016 and November 2016 revealed that during the period 2008 to 2012, interest subsidy amounting to ₹ 69.67 lakh was paid to three⁸ industries under the CSISR 2004 and ₹ 19.14 lakh was paid to one⁹ industry under CSISR 2009.

However, these industries were found defunct during inspection (January 2014) by Collector, Raigarh. Further, it was found that these industries had furnished materially incorrect/wrong information in their affidavit submitted to the DTIC. Taking cognisance of the wrong information furnished by the industries, recovery of ₹ 94.46 lakh including interest up to January 2014 under clause 8.1 of CSISR 2004 and 2009 were issued by the CGM, DTIC to these industries. However, the total outstanding value became ₹ 1.19 crore as of January 2017. Of this, ₹ five lakh only was paid by one industry while balance amount of ₹ 1.14 crore along with interest up to January 2017 as detailed in **Appendix-3.5.3** was still to be recovered (January 2017) from the industries. Efforts to recover the amount in the form of Arrears of Land Revenue were also not done. Failure to recover the subsidy from these defunct industries resulted in a loss to the State Government.

Government stated (January 2017) that recovery was not made from three industries to which subsidy was paid under CSISR 2004 because the clause 10.2 of CSISR 2009, which stipulates that the industries remain operational up to five years after grant of subsidy was not applicable on these industries. As regards one industry to which subsidy was paid under CSISR 2009, it was stated that action is being taken to recover the amount.

The reply is not acceptable because the recovery notice issued by the CGM, DTIC were due to violation of Clause 8.1, which stipulates recovery of the interest subsidy from the industries in the case of furnishing of wrong information by them. Further, appeal made by these industries against the recovery notice issued as required under Clause-9 of CSISRs was also not found.

⁸ (i) M/s Bhagbati Agro Food Processing, Raigarh : ₹ 25.69 lakh, (ii) M/s Bhagbati Paddy Para Boiling, Raigarh : ₹ 25.91 lakh and (iii) M/s Bhagbati Agro Industries, Raigarh : ₹ 18.07 lakh

⁹ (i) M/s Jindal Sariya Limited, Unit-2, Raigarh : ₹ 19.14 lakh

Horticulture Department

3.5.7 Excess reimbursement of assistance

Failure to adhere to the operational guidelines of Mission for Integrated Development of Horticulture resulted in excess reimbursement of assistance worth ₹ 1.46 crore to 5,646 scheme beneficiaries for purchase of power sprayers

Under Mission for Integrated Development of Horticulture (MIDH) a Centrally Sponsored Scheme for the holistic growth of the horticulture sector covering fruits, vegetables, root and tuber crops, mushrooms, spices, flowers, aromatic plants, coconut, cashew, cocoa and bamboo, assistance for procurement of power operated machines and tools besides import of new machines was to be provided. As per para 7.43 read with Annexure V of operation guidelines of MIDH, the pattern of assistance prescribed for the purchase of Power Knapsack sprayer/Power operated Taiwan sprayer (Capacity 12 to 16 litres) with a cost norms of ₹ 7,600 per unit was ₹ 3,000 per unit for general category farmers and of a maximum of ₹ 3,800 per unit for Scheduled Caste (SC), Scheduled Tribe (ST) and marginal farmers, women farmers and beneficiaries in North East states. The State Government also issued (May 2012) orders to reimburse the assistance directly into the bank account of the beneficiary. As per further directions (September 2014) issued by the State Government, the farmers could purchase the materials from the firms registered by Chhattisgarh *Rajya Beej Evam Krishi Vikas Nigam* Ltd or from open market in accordance with the specified standards. The subsidy is to be transferred to the bank account of the beneficiary or with his consent to the supplier on presentation of the bill of the material purchased before the competent authority and after physical verification by the official of the horticulture department.

Scrutiny of records (June and August 2015) of Deputy Director Horticulture (DDH), Ambikapur and Assistant Director Horticulture (ADH), Surajpur and Balodabazar and further information collected between May 2016 and September 2016 revealed that during 2014-15 and 2015-16, an amount of ₹ 3.39 crore was paid to different suppliers towards the full cost of power sprayers purchased by 5,646 (Ambikapur: 1,667, Surajpur : 2,000 and Balodabazar : 1,979) farmers at the rate of ₹ 6,000 each against the admissible assistance of ₹ 3,000 for 2,783 General/OBC farmers and ₹ 3,800 for 2,863 SC/ST/female farmers under the orders of Mission Director (MD), State Horticulture Mission (SHM), Chhattisgarh. Thus, payment of assistance against full cost of the sprayers exceeding the prescribed monetary limits resulted in excess reimbursement of ₹ 1.46 crore (**Appendix-3.5.4**).

Secretary, Agriculture Department accepted (September 2016), the audit observation and stated that subsidy of ₹ 6,000 was paid inadvertently for purchase of powered sprayer of 16 litres capacity due to misinterpretation of guidelines and would be revised in future.

The fact remains that the assistance for full cost of the power sprayer was made in violation of MIDH operational guidelines for which no accountability was fixed against the MD, SHM who ordered such payments.

Raipur
The 14 March 2017



(BIJAY KUMAR MOHANTY)
Accountant General (Audit), Chhattisgarh

Countersigned

New Delhi
The 15 March 2017



(SHASHI KANT SHARMA)
Comptroller and Auditor General of India

Appendix-1.1

(Referred to in paragraph 1.6; Page 4)

Statement showing Outstanding Inspection Reports/Paragraphs

(₹ in crore)

Year	General Sector			Social Sector			Economic Sector		
	No. of IRs	No. of Paras	Amount	No. of IRs	No. of Paras	Amount	No. of IRs	No. of Paras	Amount
Upto 2005-06	249	733	238.38	940	2566	1718.94	692	2209	774.04
2006-07	4	24	5.57	56	246	345.70	73	319	267.18
2007-08	4	11	3.60	19	139	167.83	20	122	241.72
2008-09	25	58	109.17	68	251	301.84	31	172	235.05
2009-10	15	55	49.63	58	274	655.86	53	234	366.57
2010-11	10	31	42.11	77	369	619.57	45	244	232.77
2011-12	11	30	24.56	85	430	475.04	76	380	611.21
2012-13	30	96	125.77	117	688	4067.24	77	552	1184.44
2013-14	13	45	128.18	117	583	741.76	70	487	1222.49
2014-15	42	238	1209.33	169	962	967.86	74	532	2375.56
2015-16	34	123	567.02	109	701	1982.82	58	406	1111.76
Total	437	1444	2503.31	1815	7209	12044.46	1269	5657	8622.79

(Source: Information furnished by different sectors of this office)

Appendix-1.2

(Referred to in paragraph 1.6; Page 4)

Statement showing various types of irregularities in outstanding paragraphs of Inspection Reports

(I) General Sector

Year	No. of IRs	Avoidable/excess expenditure	Wasteful/infructuous expenditure	Expenditure incurred without sanction from competent authority	Diversion of funds from one scheme to another or from one object head to another	Drawal of funds at the fag end of financial year with a view to avoiding lapse of funds	Incurring of expenditure on banned items or items of special nature without approval of competent authority	Purchase of stores/ stock in excess of actual requirements with a view to avoiding lapse of funds	Idle investment/ idle establishment/ blockade of funds	Payment of idle wages to staff	Non-achievement of objectives/unfruitful expenditure	Miscellaneous observations	Total paragraphs
Upto 2005-06	249	23	29	3	18	23	28	33	31	13	36	496	733
2006-07	4	4	0	0	1	1	1	0	1	0	2	14	24
2007-08	4	2	0	0	0	1	0	1	1	0	1	5	11
2008-09	25	2	0	0	1	1	2	1	1	2	4	44	58
2009-10	15	5	0	1	2	1	2	0	2	1	4	37	55
2010-11	10	4	0	0	1	1	1	1	1	0	6	16	31
2011-12	11	2	0	1	0	1	0	1	1	1	2	21	30
2012-13	30	11	2	2	1	2	1	2	3	3	11	58	96
2013-14	13	3	0	1	1	1	1	0	5	2	0	31	45
2014-15	42	28	0	1	6	5	2	8	24	14	6	144	238
2015-16	34	19	5	3	1	1	2	3	21	3	4	61	123
Total	437	103	36	12	32	38	40	50	91	39	76	927	1444

(II) Social Sector

Year	No. of IRs	Avoidable/excess expenditure	Wasteful/infructuous expenditure	Expenditure incurred without sanction from competent authority	Diversion of funds from one scheme to another or from one object head to	Drawal of funds at the fag end of financial year with a view to avoiding lapse of funds	Incurring of expenditure on banned items or items of special nature without approval of competent authority	Purchase of stores/ stock in excess of actual requirements with a view to avoiding lapse of funds	Idle investment/ idle establishment/ blockade of funds	Payment of idle wages to staff	Non-achievement of objectives/unfruitful expenditure	Fraud/misappropriation/ embezzlement/ losses detected in audit	Recoveries & instances of Overpayments detected in audit	Violation of contractual obligations and undue favours to contractors	Excess Payment	Extra Cost on construction works	Delays in commissioning of equipments/ ideal equipments and consequences owing thereto unfruitful expenditure	Miscellaneous observations	Total paragraphs
Up to 2005-06	940	0	250	0	0	500	0	250	166	0	200	0	0	200	0	0	0	1000	2566
2006-07	56	36	17	0	0	26	0	28	40	5	40	0	0	5	0	0	4	45	246
2007-08	19	15	11	0	0	17	0	18	0	0	0	0	0	0	0	0	0	78	139
2008-09	68	43	26	0	0	19	0	25	38	0	18	0	0	0	0	0	0	62	251
2009-10	58	11	6	0	0	23	0	5	29	0	44	0	0	0	0	0	0	156	274
2010-11	77	40	8	0	0	26	0	31	2	0	0	0	0	0	0	9	0	263	369
2011-12	85	85	2	0	0	0	0	0	48	0	0	18	32	17	0	0	0	238	430
2012-13	117	129	0	0	0	0	0	0	80	33	33	60	63	50	0	0	0	288	688
2013-14	117	69	65	2	0	52	0	61	83	0	64	8	32	10	0	0	10	127	583
2014-15	169	68	50	35	14	18	3	8	140	49	74	10	50	119	0	0	9	315	962
2015-16	109	95	60	55	0	0	0	0	91	0	50	0	0	0	20	30	0	270	701
Total	1815	591	495	92	14	681	3	426	717	87	523	96	177	401	20	39	23	2842	7209

(III) Economic Sector

Year	No. of IRs	Wasteful/infructuous expenditure	Excess Payment	Extra Cost on construction work	Short/Non Recovery	Undue Benefit	Doubtful Expenditure	Irregular Payment due to non Adherence to rules/clauses	Irregular Award of work	Blockade of fund	Miscellaneous observations	Total paragraphs
Upto 2005-06	692	197	74	145	280	309	62	313	392	324	113	2209
2006-07	73	26	10	20	41	47	10	45	57	35	28	319
2007-08	20	11	4	9	18	20	4	19	22	11	4	122
2008-09	31	15	6	11	22	25	6	22	29	26	10	172
2009-10	53	20	8	15	30	34	8	32	43	23	21	234
2010-11	45	21	8	16	31	36	8	34	45	24	21	244
2011-12	76	31	10	25	46	55	13	51	76	50	23	380
2012-13	77	49	19	37	73	81	20	76	104	79	14	552
2013-14	70	39	16	30	62	70	16	68	79	65	42	487
2014-15	74	45	17	34	68	79	18	76	98	61	36	532
2015-16	58	34	14	25	51	56	13	56	72	54	31	406
Total	1269	488	186	367	722	812	178	792	1017	752	343	5657

(Source: Information furnished by different sectors of this office)

Appendix-2.1.1

(Referred to in paragraph 2.1.6.2 ; page 11)

Details of Anicuts approved in work plan and additionally sanctioned.

Sl. No.	Geographical regions	District	No. of Anicuts as per work plan	No. of Anicuts sanctioned out of 595	No. of Anicuts still not sanctioned out of 595	Additional Anicuts sanctioned	Total Anicuts sanctioned till 2015-16
1	Northern Hills	Sarguja	74	20	54	38	58
2		Korea	13	4	9	6	10
3		Jashpur	15	2	13	7	9
Total Northern Hills			102	26	76	51	77
4	Bastar Plateau	Bastar	61	31	30	38	69
5		Bijapur	6	2	4	7	9
6		Kanker	21	5	16	26	31
7		Dantewada	21	8	13	12	20
8		Narayanpur	10	4	6	3	7
Total Bastar Plateau			119	50	69	86	136
9	Chhattisgarh Plain	Bilaspur	79	49	30	105	154
10		Dhamtari	10	6	4	12	18
11		Durg	46	25	21	90	115
12		Kabirdham	15	5	10	29	34
13		Raipur	45	20	25	40	60
14		Rajnandgaon	33	11	22	65	76
15		Janjgir-Champa	38	12	26	17	29
16		Korba	32	11	21	19	30
17		Mahasamund	34	10	24	10	20
18		Raigarh	42	6	36	14	20
Total Chhattisgarh Plain			374	155	219	401	556
Grand Total			595	231	364	538	769

Appendix-2.1.2
(Referred to in paragraph 2.1.8.1 (a); page 17)
Details of selected ongoing Anicuts completed

Sl. No.	Name of the Anicut/ date of Work order	Stipulated period of completion/ completed upto/ (Actually completion date)	Delay in work	Reason for delay	Cost of Anicut (contract amount)/ Actual expenditure	Excess expenditure due to delay if any
1	Koni Anicut (WR Division, Kharang, Bilaspur) No.-9108/16.12.10	08 months including rainy season Upto-15.08.2011 (On-28.05.2015)	46 months	Due to necessity of extra work i.e. diaphragm wall during execution, first contractor refused to do the same. The extra work and balance work were got executed by another contractor	₹430.19 ₹343.53	No excess expenditure was incurred
2	Amaldhna Anicut (WR Division, KharangBilaspur) No.-1013/14.11.2012	Six months including rainy season upto- 13.05.2013 (On 16.06.2015)	24 months	Due to availability of water in the river and absence of approach road and also fault of the contractor as clause no 4.3.2.(a) of the agreement (extension sanctioned with penalty) was imposed by the competent authority	₹1504.79 ₹1441.15	No excess expenditure was incurred
3	Kaneri Anicut (WR Division, Kharang, Bilaspur) No-21.01.2013	08 months including rainy season Upto- 20.09.2013 On-25.05.2016	32 months	Length of Anicut increase from 140 m to 150 m and also contractor fault as clause no 4.3.2.(a) of the agreement (extension sanctioned with penalty) was imposed by the competent authority	₹686.00 ₹683.47	No excess expenditure was incurred
4	Ameri Anicut (WR Division, Kharang, Bilaspur) No-19.03.2013	Six months including rainy season Upto-18.09.2013 On- 30 March 2016	30 months	Due to absence of site, obstruction of local people and also heavy water in the Nalla. and also contractor fault as clause no 4.3.2.(a) of the agreement (extension sanctioned with penalty) was imposed by the competent authority	₹374.35 ₹200.10	No excess expenditure
5	Ranjhap Anicut (WR Division, Pendra road, Bilaspur) No. 17.05.2013	Nine months including rainy season upto- 16.02.2014 On-28.12.2014	10 months	Due to unavailability of workers, cultivated land surrounded to the Anicut. However, competent authority sanctioned time extension on the ground of contractor fault and clause no 4.3.2. (a) of the agreement (extension sanctioned with penalty) was imposed.	₹362.52 ₹380.04	₹ 17.52 lakh (4.83 per cent) due to execution of excess quantity in some items

Sl.No.	Name of the Anicut/ date of Work order	Stipulated period of completion/ completed upto/ (Actually completion date)	Delay in work	Reason for delay	Cost of Anicut (contract amount)/ Actual expenditure	Excess expenditure due to delay if any
6	Jaleshar Anicut (WR Division, Pendra, Bilaspur) No-03.05.2013	Nine months including rainy season Upto-02.02.2014 On-12.03.2016	24 months	Agitation by the local people and heavy water flow in the Amanala	₹ 461.65 ₹ 455.11	No excess expenditure
7	Sandil Anicut (WR Division, Kota, Bilaspur) No-14.02.2013	Six months including rainy season Upto-13.08.2013 On-10.08.2013	No delay	Not required	₹ 369.96 ₹ 349.80	No excess expenditure
8	Balood Anicut (WR Division, Dantewada) No-01.02.2013	10 months including rainy season 11 upto-31.12.2013 On-31.03.2015	15 months	Naxalite problem, labour problem and heavy rain	₹ 310.00 ₹ 285.93	No excess expenditure
9	DhourpurGauruadh Anicut (WR Division no-1, Ambikapur) No-20.02.2013	12 months including rainy season Upto-19.02.2014 On-February 2014	No delay	Not required	₹ 395.75 ₹ 420.11	₹ 19.58 lakh (six per cent) due to execution of extra items
10	Nandelibhata Anicut (WR Dn.6, Shakti) No-18.03.2011	11 months including rainy season upto 17.02.2012 On-15.05.2015	39 months	Due to land acquisition	₹ 221.51 ₹ 284.20	due to execution of balance work by another contractor

Appendix-2.1.3

(Referred to in paragraph 2.1.9.1(a); page 27)

Details of availability of water in selected Anicuts

Sl. No	Name of district	Name of Anicut	Name of River/Nalla	River /Nalla	Flow of water	Availability of water in river/nalla before construction of Anicut	Availability of water in river/nalla after construction of Anicut
1	Kondagaon	Bhampur Anicut	Godna nalla	Nalla	-	8	8
2	Bilaspur	Churadih Anicut	Patulia nalla	Nalla	-	8	8
3	Bilaspur	Harradih Anicut	Allan nalla	Nalla	-	12	12
4	Janjgir Champa	Kanta Anicut	Kanji	Nalla	-	12	12
5	Bilaspur	Silpahari Anicut	Gokhne nalla	Nalla	-	12	12
6	Bilaspur	Amagohan Anicut	Sargomalla	Nalla	-	4-6	12
7	Bilaspur	Belgahana Anicut	Donga nalla	Nalla	-	4-6	8
8	Bilaspur	Hathkera Anicut	Tesua nalla	Nalla	-	4-6	4-6
9	Bilaspur	Kevaia Anicut	Tesua nalla	Nalla	-	4-6	4-6
10	Bilaspur	Khaparakhhol Anicut	Gudguda nalla	Nalla	-	4-6	8
11	Bilaspur	Kotkhara Anicut	Sonarin alla	Nalla	-	4-6	8
12	Bilaspur	TipanNalla Stopdam	Tippann alla	Nalla	-	4-6	4-6
13	Bilaspur	Amanara Anicut	Amanara nalla	Nalla	-	4-6	12
14	Kondagaon	Angaboda Stopdam	Narangi	River	Perennial	8	12
15	Kondagaon	Bamhani Stopdam	Narangi	River	Perennial	8	8
16	Sarguja	Bulga Anicut	Gagar river	River	Perennial	8	8
17	Sarguja	Dandgaon Anicut	Gagar river	River	Perennial	8	8
18	Bilaspur	Farhada Anicut	Kharang	River	Perennial	8	8
19	Bilaspur	Khaira Dagania Anicut	Kharang	River	Perennial	8	12
20	Bilaspur	Khairkhundi Anicut	Kharang	River	Perennial	8	12
21	Bilaspur	Lakhran Anicut	Kharang	River	Perennial	8	12
22	Kondagaon	Malakot Stopdam	Bhawarding	River	Perennial	8	8
23	Bemetra	Nandghat-Limtara Anicut	Shivnath	River	Perennial	8	12

Sl. No	Name of district	Name of Anicut	Name of River/Nalla	River /Nalla	Flow of water	Availability of water in river/nalla before construction of Anicut	Availability of water in river/nalla after construction of Anicut
24	Bilaspur	Parsada Anicut	Kharang	River	Perennial	8	12
25	Dhantari	Silitara Borenda Anicut	Kharun	River	Perennial	8	12
26	Bemtra	Tiraiya Anicut	Shivnath	River	Perennial	8	12
27	Bilaspur	Urturn Anicut	Kharang	River	Perennial	8	12
28	Bemtra	Amaldiha-Semariya Anicut	Shivnath	River	Perennial	12	12
29	Bemtra	Amora Anicut cum Causway	Shivnath	River	Perennial	12	12
30	Kondagaon	Badgaon Stoppdam	Narangi	River	Perennial	12	12
31	Bemtra	Baherghat Lawatara Anicut cum Causway	Shivnath	River	Perennial	12	12
32	Dantewada	Bangloor Anicut	Duman	River	Perennial	12	12
33	Dhantari	Bhelwakhuda Anicut	Kharun	River	Perennial	12	12
34	Bemtra	Chakraway (Tuma) Anicut	Shivnath	River	Perennial	12	12
35	Sarguja	Changori Anicut	Gagar river	River	Perennial	12	12
36	Kondagaon	Charkai Stoppdam	Bhawarding	River	Perennial	12	12
37	Bilaspur	Dagori Anicut	Shivnath	River	Perennial	12	12
38	Bemtra	Damaidih Anicut	Sakri	River	Perennial	12	12
39	Janjgir Champa	Devargatta Anicut	Son	River	Perennial	12	12
40	Kondagaon	Ghodagaon Anicut	Narangi	River	Perennial	12	12
41	Janjgir Champa	Harethikala Anicut	Son	River	Perennial	12	12
42	Kondagaon	Khadakghat Stoppdam	Narangi	River	Perennial	12	12
43	Kondagaon	Kokodi Stoppdam	Bhawarding	River	Perennial	12	12
44	Sarguja	Lichirama Anicut	Mand river	River	Perennial	12	12
45	Bilaspur	Motimpur Anicut	Shivnath	River	Perennial	12	12
46	Kondagaon	Palli Stoppdam	Narangi	River	Perennial	12	12
47	Kondagaon	Pusewand Stoppdam	Narangi	River	Perennial	12	12
48	Bilaspur	Rahator Anicut	Shivnath	River	Perennial	12	12
49	Kondagaon	Sirpur Stoppdam	Bhawarding	River	Perennial	12	12
50	Dhantari	Sonewara Anicut	Panwai	River	Perennial	12	12
51	Bilaspur	Bhouradh Anicut	Lliagar	River	Seasonal	8	12

Sl. No.	Name of district	Name of Anicut	Name of River/Nalla	River /Nalla	Flow of water	Availability of water in river/nalla before construction of Anicut	Availability of water in river/nalla after construction of Anicut
52	Bilaspur	Birkoni Anicut	Maniyari	River	Seasonal	8	12
53	Dhamtari	Dhourabhata Anicut	Siliyari	River	Seasonal	8	12
54	Bilaspur	Khairghiti Anicut	Ghonga river	River	Seasonal	8	8
55	Bilaspur	Mohadi Anicut	Ghonga river	River	Seasonal	8	8
56	Bilaspur	Nirtu (Basaha) Anicut	Lilagar	River	Seasonal	8	12
57	Bilaspur	Podi Anicut	Arpa	River	Seasonal	8	8
66	Dantewada	Molasnar Anicut	Koyar	River	Seasonal	8	8
58	Bilaspur	Vidyadh Anicut	Lilagar	River	Seasonal	8	12
59	Bilaspur	Barela Anicut	Maniyari	River	Seasonal	12	12
60	Bilaspur	Chatapara Anicut	Arpa	River	Seasonal	12	12
61	Bilaspur	Dandadmadi Stopdam	Jewas river	River	Seasonal	12	12
62	Bilaspur	Gobaripat Anicut	Ghonga river	River	Seasonal	12	12
63	Bilaspur	Kevtadh Bhutha Anicut	Lilagar	River	Seasonal	12	12
64	Bilaspur	Kutighat Anicut	Lilagar	River	Seasonal	12	12
65	Bilaspur	Lilagar Anicut	Lilagar	River	Seasonal	12	12
67	Janjgir Champa	Budgahan Anicut	Lilagar	River	Seasonal	4-6	8
68	Bemetra	Devkar Anicut cum Causway	Surhi river	River	Seasonal	4-6	12
69	Kondagaon	Orenda Anicut	Jarandi river	River	Seasonal	4-6	4-6
70	Bemetra	Raveli Sandi Anicut	Hemp river	River	Seasonal	4-6	8
71	Bilaspur	Sarvan Devvari Anicut	Kharang	River	Seasonal	4-6	8
72	Bemetra	Savantpura Anicut cum Causway	Dountu river	River	Seasonal	4-6	4-6

Appendix-2.1.4

(Referred to in paragraph 2.1.9.2; page 29)

Details of ground water level of wells situated nearby 72 selected Anicuts

Sl. No.	District	Name of Anicut	Name of nearest Water well	Level of Ground Water (in mbgf)						Difference in water level (in metre)	Distance in km
				May 2011	May-12	May-13	May-14	May-15	10 (9-5)		
1	Bilaspur	Khaparakhol Anicut	Barroi	5.55	8.35	Na	7.05	9.45	-3.9	10.73	
2	Bilaspur	Motimpur Anicut	Ganiyari-2	1.02	10.4	Na	10.59	3.1	-2.08	33.89	
3	Bemetara	Amora Anicut cum Causway	Bitkuli	4.08	2.55	Na	6.62	5.65	-1.57	15.91	
4	Bemetara	Chakravay (Tuma) Anicut cum Causway	Bitkuli	4.08	2.55	Na	6.62	5.65	-1.57	13.37	
5	Bemetara	Raveli Sandi Anicut	Bitkuli	4.08	2.55	Na	6.62	5.61	-1.53	9.84	
6	Bilaspur	Lilagar Anicut	Chilharti	7.61	9.8	Na	9.7	9.1	-1.49	11.13	
7	Bilaspur	Vidyadh Anicut	Chilharti	7.61	9.8	Na	9.7	9.1	-1.49	6.94	
8	Sarguja	Lichirama Anicut	Margari	6.36	na	Na	7.52	7.82	-1.46	22.92	
9	Bilaspur	Belgahana Anicut	Belgahana	4.96	6.32	Na	5	5.75	-0.79	10.74	
10	Sarguja	Dandgaon Anicut	dhaupur	7.13	na	Na	7.1	7.9	-0.77	11.39	
11	Dhamtari	Bhelwakhuda Anicut	kosmarra	1.47	2.72	Na	1.89	na	-0.42	9.45	
12	Dhamtari	SiltaraBorenda Anicut	kosmarra	1.47	2.72	Na	1.89	na	-0.42	10.14	
13	Sarguja	Bulga Anicut	Bulga	7.01	na	Na	7.2	7.27	-0.26	3.26	
14	Sarguja	Changori Anicut	Bulga	7.01	na	Na	7.2	7.27	-0.26	8.61	
15	Bilaspur	TipanNallasStopdam	danikundi	19	17.26	Na	13.7	19	0	18.08	
16	Bemetara	Amaldiha-Senariya	Nawagarh	7.62	7.62	Na	7.62	7.62	0	34	
17	Bemetara	Danaidh Anicut cum Causway	nawagarh	7.62	7.62	Na	7.62	7.62	0	9.51	
18	Bilaspur	Kotkhara Anicut	danikundi	19	17.26	Na	13.7	19	0	18.92	
19	Bemetara	Nandghat-Limtara	Nawagarh	7.62	7.62	Na	7.62	7.62	0	21.51	

1	2	3	4	5	6	7	8	9	10 (9-5)	11
20	Bilaspur	Dagori Anicut	Dagauri	4.97	5.74	Na	5.12	4.87	0.1	1.54
21	Dhamtari	Dhourabhata Anicut	keregaon	4.47	4.25	Na	4.44	4.31	0.16	7.3
22	Bilaspur	Dandadamthi stopdam	Gatori	3.15	5	Na	2.75	2.95	0.2	21.76
23	Kondagaon	Bamhani stopdam	Joba	5.68	6.28	Na	5.56	5.43	0.25	4.74
24	Kondagaon	Pusawand stopdam	Joba	5.68	6.28	Na	5.56	5.43	0.25	4.74
25	Bilaspur	Hathkera Anicut	Baitalpur	4.45	4.02	Na	4.4	4	0.45	6.49
26	Janjgir-Champa	Budgahan Anicut	konargarh	5.36	5.36	Na	5.36	4.85	0.51	36.2
27	Bemetara	Tiraiya Anicut	Parpada	12.3	12.2	Na	11.44	11.79	0.51	30.9
28	Bemetara	Baherghat Lawatara Anicut cum Causway	Funda	6.66	4.32	Na	na	5.97	0.69	23.47
29	Bilaspur	Farhada Anicut	Hannu Nagar	7.51	7.55	Na	6.82	na	0.69	4.39
30	Bilaspur	KevradinBhutha Anicut	masturi	6.4	8.75	Na	4.44	na	0.69	26.38
31	Bilaspur	KhairaDaganiya Anicut	Hannu Nagar	7.51	7.55	Na	6.82	na	0.69	16.13
32	Bilaspur	Khairkhundi Anicut	Hannu Nagar	7.51	7.55	Na	6.82	na	0.69	23.98
33	Bilaspur	Lakhram Anicut	Hannu Nagar	7.51	7.55	Na	6.82	na	0.69	19.75
34	Bilaspur	Parsada Anicut	Hannu Nagar	7.51	7.55	Na	6.82	na	0.69	17.78
35	Bilaspur	Podi Anicut	Hannu Nagar	7.51	7.55	Na	6.82	na	0.69	26.64
36	Kondagaon	Otenda Anicut	Lanjora	9.05	9.63	Na	8.56	8.25	0.8	32.1
37	Kondagaon	Badgaon stopdam	Lanjora	9.05	9.63	Na	8.56	8.25	0.8	14.21
38	Kondagaon	Bhanpuri Anicut	Lanjora	9.05	9.63	Na	8.56	8.25	0.8	31.84
39	Kondagaon	Charkai stopdam	Lanjora	9.05	9.63	Na	8.56	8.25	0.8	15.27
40	Kondagaon	Ghodagaon Anicut	Lanjora	9.05	9.63	Na	8.56	8.25	0.8	23.08
41	Kondagaon	Khadakghat stopdam	Lanjora	9.05	9.63	Na	8.56	8.25	0.8	14.76
42	Kondagaon	Sipur stopdam	Lanjora	9.05	9.63	Na	8.56	8.25	0.8	11.16
43	Bilaspur	Chatapara Anicut	Kenda	8.27	7.33	Na	7.25	7.45	0.82	9.74
44	Janjgir-Champa	Kanta Anicut	Seorinarayan	10.15	9.8	Na	9.3	9.3	0.85	4.99
45	Bemetara	Devkar Anicut cum Causway	Ahiwara	3.7	2.85	Na	na	2.81	0.89	15.56

1	2	3	4	5	6	7	8	9	10 (9-5)	11
46	Bilaspur	Barla Anicut	Achanakmar-1	7.41	6.5	Na	5.6	6.5	0.91	30.8
47	Bilaspur	Harradh Anicut	Achanakmar-1	7.41	6.5	Na	5.6	6.5	0.91	24.07
48	Bilaspur	SarvanDevari Anicut	Ratanpur	9	9.98	Na	7.4	7.85	1.15	4.1
49	Bilaspur	Urtum Anicut	Belara	5.31	5.45	Na	3.95	4.15	1.16	16.3
50	Bilaspur	Amagoan Anicut	Sraipalli	10.5	9.9	Na	8.32	8.9	1.6	22.74
51	Kondagaon	Angaboda stopdam	Farasgaon	4.7	6.24	Na	5.65	2.92	1.78	24.32
52	Kondagaon	Kokodi stopdam	Farasgaon	4.7	6.24	Na	5.65	2.92	1.78	24.34
53	Kondagaon	Malakot stopdam	Farasgaon	4.7	6.24	Na	5.65	2.92	1.78	19.16
54	Kondagaon	Palli stopdam	Farasgaon	4.7	6.24	Na	5.65	2.92	1.78	21.28
55	Bilaspur	Rahator Anicut	Masturi	6.4	8.75	Na	4.44	na	1.96	25.38
56	Janjgir-Champa	Devargatta Anicut	Kera	7.35	6.54	Na	6.48	5.35	2	18.65
57	Bilaspur	Khairghitti Anicut	Dhanpur	9.22	8.65	Na	5.68	6.3	2.92	5.82
58	Bilaspur	Kutighat Anicut	dhanpur	9.22	8.65	Na	5.68	6.3	2.92	1.89
59	Bilaspur	Mohadi Anicut	Khanharia-1	8.61	5.72	Na	1.52	4.52	4.09	17.08
60	Bilaspur	Amanara Anicut	Khanharia-i	8.77	8.97	Na	1.52	4.52	4.25	6.08
61	Bilaspur	Bhouradh Anicut	Khanharia-i	8.77	8.97	Na	1.52	4.52	4.25	4.16
62	Bilaspur	Nirtu (basaha) Anicut	Khanharia-i	8.77	8.97	Na	1.52	4.52	4.25	6.08
63	Bilaspur	Gobaripat Anicut	Keonchi	9.86	8.23	Na	4.44	4.95	4.91	37.35
64	Dhantari	Sonewara Anicut	chhari	6.27	1.72	Na	1.32	0.99	5.28	10.03
65	Bemetara	Savantpura Anicut	Jangaon	9	8.4	Na	Na	2.8	6.2	11.44
66	Bilaspur	Churadh Anicut	-	-	-	Na	-	-	Na	-
67	Bilaspur	Kevaya Anicut	Na	Na	Na	Na	Na	Na	Na	Na
68	Bilaspur	Silpahari Anicut	-	-	Na	Na	-	-	Na	-
69	Bilaspur	Birkoni Anicut	-	-	Na	Na	-	-	Na	-
70	Janjgir-Champa	Harethkala Anicut	-	-	Na	Na	-	-	Na	-
71	Dantewada	Bangloor Anicut	No well neraby	-	-	Na	-	-	Na	-
72	Dantewada	Molasnar Anicut	No well neraby	-	-	Na	-	-	Na	-

Appendix-2.1.5

(Referred to in paragraph 2.1.9.3; page 30)

Detail of unfruitful expenditure incurred on construction of unutilised Anicuts

(Amount in lakh ₹)

Sl. No.	District	Name of Division	Name of Anicut	Amount of AA	Year of completion	Actual expenditure
1	Bilaspur	EE, WR Division, Kharung	Hathkera	301.21	NA	270.61
2	Bilaspur	EE, WR Division, Kharung	Kevaiya	361.65	NA	227.48
3	Bilaspur	EE, WR Division, Pendra Road	Tipan <i>Nala</i> Stop Dam	40.05	2008	42.41
4	Bemetara	EE, WR Division	Savantpur	109.27	2008	NA
5	Sarguja	EE, WR Division no. 1, Ambikapur	Bulga	31.21	2007	31.75
6	Sarguja	EE, WR Division no. 1, Ambikapur	Dadgaon	35.54	2007	31.34
7	Sarguja	EE, WR Division no. 1, Ambikapur	Changori	60.41	2008	56.05
8	Sarguja	EE, WR Division no. 1, Ambikapur	Lichirima	65.21	2008	56.34
9	Kondagaon	EE, WR Division	Otenda	221.93	NA	152.28
Total				1226.48		868.26

Appendix-2.2.1*(Referred to in Paragraph 2.2.1; page 36)***Statement showing details of Primary and Upper Primary School***(In numbers)*

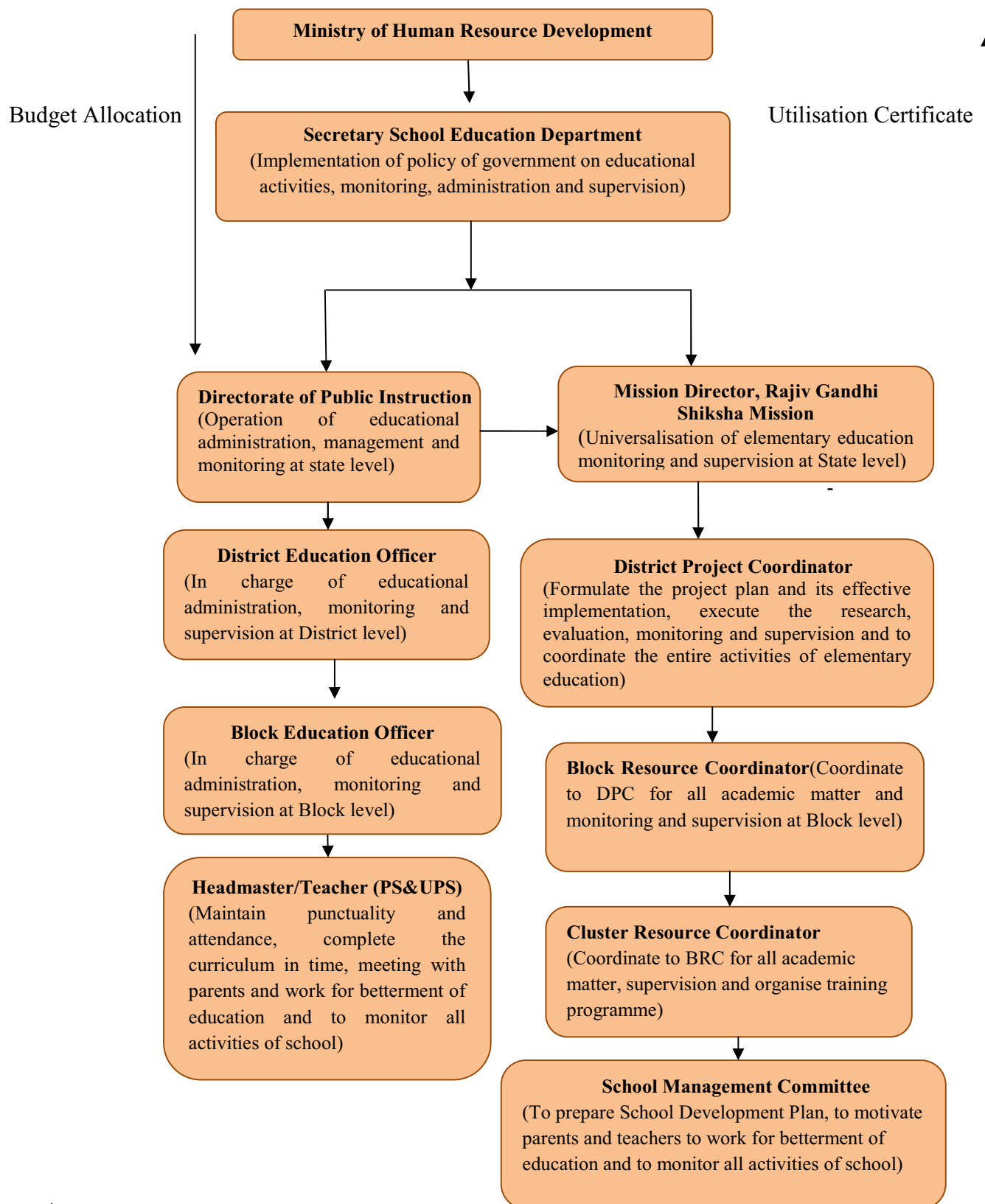
Category	Year	Govt. School	Govt. Aided	Private Unaided	Total
Primary	2011-12	32806	355	3694	36855
	2012-13	33200	314	4021	37535
	2013-14	33208	369	4064	37641
	2014-15	33253	369	4064	37686
	2015-16	33253	460	4564	38277
Upper Primary	2011-12	13537	165	2458	16160
	2012-13	13713	167	2213	16093
	2013-14	13743	189	2671	16603
	2014-15	13778	189	2379	16346
	2015-16	13778	183	3881	17842
Total PS&UPS		47031	643	8445	56119

(Source- Information furnished by RGSM)

Appendix-2.2.2

(Referred to in paragraph 2.2.2; page 36)

A flow chart of implementation of the Right of Children to Free and Compulsory Education Act 2009



Appendix-2.2.3*(Referred to in para 2.2.4; page 37)***Statement showing details of Selection of Districts, Blocks and Schools***(In numbers)*

Sl. No.	District	Area/Block	No. of Area/Block	Government/Specified category Schools	Aided Schools
1	Balodabazar-Bhatapara	Rural	3 (Kasdol, Palari, Bhatapara)	21	3
		Urban	1 (Baloda Bazar)	6	0
2	Bastar	Rural	3 (Baster, Tokapal, Lohandiguda)	23	1
		Urban	1 (Jagdarpur)	4	2
3	Dhamtari	Rural	3 (Kurud, Magarload, Nagari)	24	0
		Urban	1 (Dhamtari)	4	2
4	Mungeli	Rural	2 (Pathariya, Lormi)	18	2
		Urban	1 (Mungeli)	9	1
5	Raipur	Rural	3 (Abhanpur, Arang, Tilda)	19	5
		Urban	1 (Dharsiwa)	4	2
6	Rajnandgaon	Rural	3 (Chuikhadan, Chhuria, Khairagarh)	24	0
		Urban	1 (Rajnandgaon)	4	2
7	Surguja	Rural	3 (Lalkhanpur, Lundra, Sitapur)	18	6
		Urban	1 (Ambikapur)	5	1
Total	07		20+7=27	183	27

*(Source: Information furnished by RGSM and compiled by Audit)***Appendix 2.2.4***(Referred to in paragraph 2.2.4; page 37)***Statement showing details of School which was not furnished the information to audit**

Sl No.	Name of the District	Name of Block	Name of School	Type of Schools
1	Mungeli	BEO Lakhanpur	PS Tirkela	Primary only
2			UPS Keura	UPS only
3		BEO Lormi	PS Boirpara	Primary only
4			PS Saraipatera	Primary only
5			PS Khudiya	Primary
6	Raipur	BEO Dharsiwa	R. K. Sindhi Ram Sagar Para	Primary only (Aided)
7	Rajnandgaon	BEO Rajnandgaon	Abhilasha School	Primary with upper primary only (Aided)
8	Surguja	BEO Lundra	PS Indian Public Batwahi	Primary with upper primary only (Aided)

Appendix 2.2.5

(Referred to in paragraph 2.2.7.3; page 40)

Statement showing details of Enrolments of all management school

Year	All management				Govt. + Aided			
	In Primary Schools in lakh number	Percentage decrease	In Upper primary Schools in lakh number	Percentage decrease	In Primary Schools in lakh number	Percentage decrease	In Upper primary Schools in lakh number	Percentage decrease
2010-11	31.58	-	14.79	-	26.32	-	12.50	-
2011-12	31.21	1.17	16.22	-	25.03	4.90	13.59	-
2012-13	30.57	2.05	16.95	-	24.21	3.29	14.04	-
2013-14	29.23	4.38	16.67	1.65	22.59	6.69	13.68	2.56
2014-15	28.88	1.20	16.61	0.36	21.57	4.52	13.36	2.34
2015-16	27.93	3.29	16.64	-	20.11	6.77	13.06	2.25

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

$(31.58-27.93 \times 100 / 31.58 = 11.56)$

$(16.64-14.79 \times 100 / 14.79 = 12.51)$

Appendix 2.2.6

(Referred to in paragraph 2.2.7.3; page 40)

Enrolment in Private School

Year	In Primary schools in lakh numbers	Percentage Increase	In Upper Primary school in lakh number	Percentage Increase (w.r.t previous year)
2010-11	5.26	-	2.29	-
2011-12	6.18	17.4	2.63	14.85
2012-13	6.36	2.9	2.91	10.64
2013-14	6.64	4.4	2.99	2.74
2014-15	7.31	10.09	3.25	8.69
2015-16	7.82	6.97	3.58	10.15

(Source: Information furnished by RGSM and compiled by Audit)

$(7.82-5.26 \times 100 / 5.26 = 48.67)$

$(3.58-2.29 \times 100 / 2.29 = 56.33)$

Appendix 2.2.7*(Referred to in paragraph 2.2.7.3 (b); page 42)***Statement showing details of shortfall in target of enrolment in the year 2015-16***(In number)*

Sl. No.	Target for enrolment fixed	Actual enrolment	Shortfall
1	44	42	2
2	92	90	2
3	200	133	67
4	25	10	15
5	100	76	24
6	45	42	3
7	113	111	2
8	80	75	5
9	32	25	7
10	24	21	3
11	140	135	5
12	60	50	10
13	80	78	2
14	80	42	38
15	32	31	1
16	66	62	4
17	22	20	2
18	9	7	2
19	20	14	6
20	22	19	3
21	60	35	25
22	50	38	12
23	50	35	15
24	35	2	33
25	37	33	4
26	120	99	21
27	23	16	7
28	350	320	30
29	220	198	22
30	50	43	7
31	189	169	20
32	153	142	11

(Source: Information furnished by School and compiled by Audit)

Appendix -2.2.8

(Referred to in paragraph 2.2.7.5; page 44)

Statement showing details of out of school children

Statement of out of school children						
Year	No. of OoSC as per survey	Approved by PAB for Training	Children not covered for training	Percentage of approved children by PAB for training	Actual Achievement	Percentage of training conducted to approved
2010-11	178490	106925	71565	60	34682	32
2011-12	128185	96217	31968	75	77366	80
2012-13	64860	52912	11948	82	34140	65
2013-14	76204	62966	13238	83	31397	50
2014-15	56159	39290	16869	70	25107	64
2015-16	50373	39713	10660	79	27581	69
Total	554271	398023	156248		230273	

(Source: Information furnished by RGSM and compiled by Audit)

Appendix- 2.2.9

(Referred to in paragraph 2.2.7.6; page 45)

Statement showing transport facilities to CWSN children

Children with physical disabilities							
Year	Unit cost	No. of CWSN	Beneficiaries	No. of CWSN children not covered	Percentage of children not covered	Total sanctioned Budget (in lakh)	Expenditure incurred (in lakh)
2010-11	100	1110	1110	-	-	11.100	11.1
2011-12	300	1500	1238	262	17	45.000	37.14
2012-13	250	6000	1955	4045	67	180.000	58.65
2013-14	250	4333	2641	1692	39	108.325	66.025
2014-15	250	7231	5304	1927	27	180.775	132.6
2015-16	250	6000	5138	862	14	150.000	128.45

(Source: Information furnished by RGSM and compiled by Audit)

Appendix-2.2.10

(Referred to in paragraph 2.2.7.6; page 45)

Statement showing Escort facilities for blind children

Year	Unit cost	No of Blind children	Beneficiaries	Children not covered	Percentage not covered	Total sanctioned Budget (in lakh)	Total Expenditure Incurred (in lakh)
2010-11	100	642	642	-	-	6.42	6.42
2011-12	300	1415	902	513	36	42.45	27.06
2012-13	250	7258	1159	6099	84	217.74	34.77
2013-14	250	4698	1882	2816	60	117.45	47.05
2014-15	250	4992	1930	3062	61	124.8	48.25
2015-16	250	7000	1531	5469	78	175	38.275

(Source: Information furnished by RGSM and compiled by Audit)

Appendix -2.2.11

(Referred to in paragraph 2.2.8.1; page 45)

Statement of Infrastructure facility as on 31 March 2013 of works sanctioned during 2001-10

(In number)

Sl. No.	Type of Infrastructure	As of March 2013		
		Sanctioned	Infrastructure facility not completed	Percentage
1	Building for Primary schools	10051	831	8
2	Building for UPS	8468	456	5
3	Additional room(PS & UPS)	37111	1190	3
4	Toilets (Boys & Girls)	8840	27	0.3
5	Drinking facilities	2228	0	0
6	BRC/CRC Building	2181	47	2
Total		68879	2551	4

(Source: Information furnished by DPI and compiled by Audit)

Appendix-2.2.12

(Referred to in paragraph 2.2.8.1; page 45)

Statement of Infrastructure facility as on 31 March 2016 of works sanctioned during 2010-16

(In number)

Sl. No	Type of Infrastructure	As of March 2016		
		Sanctioned	Infrastructure facility not completed	Percentage
1	Building for Primary schools	572	75	13
2	Building for UPS	290	46	16
3	Additional room(PS &UPS)	13444	2985	22
4	Toilets (Boys & Girls)	36607	3556	10
5	Drinking water facilities	1438	69	5
5	Special lavatory for disabled	38044	7257	19
6	Head teacher room	12131	1871	15
7	Boundary wall	9130	1713	19
8	BRC/CRC Building	538	230	43
9	Electrification	19570	1399	7
10	Ramps	28495	1787	6
Total		160259	20988	13

(Source: Information furnished by DPI and compiled by Audit)

Appendix-2.2.13

(Referred to in paragraph 2.2.8.4; page 48)

Statement showing teacher's position

Year	Primary School						Upper Primary School					
	Total School	Schools with adverse PTR	Percent age of schools with adverse PTR	Surplus Teachers	Schools with Surplus Teachers	Percent age of schools with surplus teacher	Total School	School with adverse PTR	Percentage of schools with adverse PTR	Surplus Teachers	School with Surplus Teachers	Percentage of school with surplus teacher
2011-12	33163	8965	27	14831	11450	35	13770	4059	29	12229	6597	48
2012-13	33162	8659	26	15675	12856	39	13837	4714	34	11370	6027	44
2013-14	32960	8504	25	15384	11557	35	12433	3644	29	10993	5973	48
2014-15	32937	2755	8	9236	7191	22	12383	3011	24	8708	5683	46
2015-16	30919	4362	14	17739	13947	45	13408	2112	16	15714	8227	61

(Source: Information furnished by RGSM)

Appendix -2.2.14

(Referred to in paragraph 2.2.8.8 (B); page 51)

Statement showing details of reimbursement of fees in private school

Year	Total no of Schools	Total no of seats	Total no of children required under 25 per cent category	Total no of children taken admission	Seat remaining vacant	Per-centage of children taken admission	Allotment Amount (₹ in crore)	Month of issue of allotment	Delay period in release of Fund in month
2010-11	2487	NA	-	7080	-	-	Nil	-	
2011-12	3694	NA	-	10863	-	-	Nil	-	
2012-13	4021	147759	36940	10432	26508	7	34.99	12/2012 and 2/2013	20
2013-14	4064	146647	36662	17236	19426	12	31.88	4/2013, 2/2014	
2014-15	4505	164184	41046	38399	2647	23	33.59	4/2014 and 2/2015	
2015-16	4570	167485	41871	21144	20727	13	35.00	4 and 12/2015	
Total							135.46		

(Source: Information furnished by DPI and compiled by Audit)

Appendix-2.2.15

(Referred to in paragraph 2.2.8.9; page 51)

Statement showing schools run on profit basis

Sl. No.	Name of the School	Year	Excess income earned (₹ in crore)
1.	Raj kumar College, Raipur	2012-14	1.54
2.	Pranvananda Academy, Raipur	2013-14	0.26
3.	Krishna Public School, Raipur	2012-13	3.17
4.	Krishna Public School, Raipur	2013-14	3.43
5.	Shri BalajividhyaMandir, Raipur	2014-15	0.07
Total			8.47

(Source: Information furnished by DEO Raipur and compiled by Audit)

Appendix-2.2.16

(Referred to in paragraph 2.2.10.1; page 55)

Statement showing excess expenditure in uniform distribution

(In rupees)

Year	Distribute Uniform(Size 20" to 26" & 28" to 34")	Total expenditure	As per SSA@ ₹400 per two sets	Avoidable expenditure
2014-15	1438014(Boys-799434, Girls-638580)	399475600	287602800	11187200
2015-16	2464729(Boys-1086832, Girls-1377897)	622959249	492943800	130015449
Total	3902743 (Boys-1886266, Girls-2016477)	1022434849	780546600	241888249

(Source: Information furnished by DPI and compiled by Audit)

Appendix-2.2.17

(Referred to in paragraph 2.2.10.1; page 56)

Statement showing avoidable expenditure in Procurement of uniform

(In rupees)

Supply Order/ Date	Value of 200164 sets at the rate (Effective from 01.07.2010)			Value of 200164 sets at the rate (Effective from 01.10.2011)			Avoidable expenditure
	Value @ ₹ 205.50 per set 141080 sets in PS (Size 20" to 26")	Value @ ₹ 262 per sets 59084 sets in MS (Size 28" to 34")	Total Value of 200164 sets	Value @ ₹ 256 per sets 141080 sets in PS (Size 20" to 26")	Value @ ₹ 328 per sets 59084 sets in MS (Size 28" to 34")	Total value of 200164 sets	
848-849/24.08.11	28991948	15472148	44464096	36116480	19379552	55496032	11031936

(Source: Information furnished by DPI and compiled by Audit)

Appendix-2.2.18

(Referred to in paragraph 2.2.10.2; page 56)

Statement of Expenditure on text books

Name of the year	Name of the class	To be paid as per norms maximum at the rate Rs/unit	Paid per unit (in ₹)	Total no of children distributed text book in the class	Total Amount paid to Text Book corporation (in ₹)	Total amount to be paid as per norms (in ₹)	Extra expenditure above norms (in ₹)
2012-13	Eighth	250	258	299119	77172702	74779750	2392952
2013-14	Seventh	250	256	336858	86235648	84214500	2021148
	Eighth	250	287	347239	99657593	86809750	12847843
2014-15	Sixth	250	266	338520	90046320	84630000	5416320
	Seventh	250	288	333762	95455932	83440500	12015432
	Eighth	250	317	332535	105413595	83133750	22279845
2015-16	Seventh	250	264	322520	85145280	80630000	4515280
	Eighth	250	299	317265	94862235	79316250	15545985
Total				2627818	733989305	656954500	77034805

(Source: Information furnished by RGSM and compiled by Audit)

Appendix-2.2.19

(Referred to in paragraph 2.2.10.3; page 56)

Statement showing excess payment as a VAT amount made to ten firms

(Amount in ₹)

Sl. No	Name of firms	Purchase order/Date	No of furniture	Amount of purchase order	Payment made	Excess/VAT amount
1	Sri Sai Industries, Ambikapur	2160/03-03-2011	632	998560	1144349	145789
2	Sri Sai Industries, Ambikapur	2075/18-02-2011	506	799480	916203	116723
3	Surya Steel and wooden Industries, Ambikapur	2069/18-02-2011	632	998560	1145088	146525
4	Surya Steel and wooden Industries, Ambikapur	2438/18-03-2011	192	151680	173937	22257
5	AmbikapurAlmirah and Steel Fabricator, Ambikapur	2161/03-03-2011	632	998560	1145049	146489
6	AmbikapurAlmirah and Steel Fabricator, Ambikapur	2068/18-02-2011	1583	2501140	2868057	366917
7	AmbikapurAlmirah and Steel Fabricator, Ambikapur	2079/18-02-2011	822	1298760	1498288	199528
8	SalenoDevgad, Ambikapur	2067/18-2-2011	2025	3199500	3668867	469367
9	M/s Shyam Metal Product Ketka, Surajpur	2074/18-02-2011	822	1298760	1489287	190527
10	M/s ShyamIndustriKetka, Surajpur	2070/18-02-2011	822	1298760	1489287	190527
11	Pankaj Furniture Mart, Ambikapur	2065/18-02-2011	1580	2496400	2862622	366222
12	Pankaj Furniture Mart, Ambikapur	2077/18-02-2011	1580	2496400	2862622	366222
13	Mahamaya Fabricator, Ambikapur	2076/18-02-2011	1265	1998700	2290510	291810
14	Dharsan Fabricator, Station road , Raipur	2071/18-02-2011	1265	1998700	2291909	293209
15	Maharani Steel and Appliance, Raipur	2066/18-02-2011	632	998560	1144349	145789
Total			14990	23532520	26990424	3457901

(Source: Information furnished by DPC, Surguja and compiled by Audit)

Appendix-2.2.20

(Referred to in paragraph 2.2.10.3; page 56)

Statement showing payment made to firm without supply

Sl. No.	Name of firms	Purchase order/Date	No. of furniture	Amount (in ₹)	Paid including VAT (in ₹)
1	Dharsan Fabricator, Station road , Raipur	2071/18-02-2011	1265	1998700	2291909
2	Mahariani Steel and Appliance, Raipur	2066/18-02-2011	632	998560	1144349
3	SalenoDevgad, Ambikapur	2067/20-04-2011	559	883220	1012788
4	Mahamaya Fabricator, Ambikapur	2076/18-02-2011	76	120080	137695
Total			2532	4000560	4586741

(Source: Information furnished by DEOs and compiled by Audit)

Appendix 2.3.1

(Referred to in paragraph 2.3.5; page 67)

Details of number of packages selected by audit in selected districts

Details of total number of packages and roads executed during 2011-16												
Ongoing as on 01.04.2011				Sanctioned during 2011-16				TOTAL				
District	Packages	Number of works within package	Road length (in km)	Expenditure (₹ in crore)	Packages	Number of works within package	Road length (in km)	Expenditure (₹ in crore)	Packages	Number of works within package	Road length (in km)	Expenditure (₹ in crore)
Raipur	17	59	285	74.01	105	302	897	254.27	122	361	1182	328.28
Bilaspur	12	67	294	91.72	63	212	581	195.47	75	279	875	287.19
Jashpur	19	50	280	106.95	55	222	714	277.48	74	272	994	384.43
Rajnandgaon	36	179	591	119.66	59	171	308	112.47	95	350	899	232.13
Dantewada	44	73	366	54.49	6	6	0	0.18	50	79	366	54.67
Kanker	28	64	234	52.19	54	126	358	27.87	82	190	592	80.06
Total	156	492	2050	499.02	342	1039	2858	867.74	498	1531	4908	1366.76
Details of selected packages and roads executed during 2011-16 for Performance Audit												
Ongoing as on 01.04.2011				Sanctioned during 2011-16				TOTAL				
District	Packages	Number of works within package	Road length (in km)	Expenditure (₹ in crore)	Packages	Number of works within package	Road length (in km)	Expenditure (₹ in crore)	Packages	Number of works within package	Road length (in km)	Expenditure (₹ in crore)
Raipur	4	21	96	29.20	29	85	221	72.49	33	106	317	101.69
Bilaspur	3	20	109	43.14	18	69	158	53.20	21	89	267	96.34
Jashpur	6	14	114	45.93	12	55	183	71.36	18	69	297	117.29
Rajnandgaon	8	31	143	26.59	16	38	44	16.94	24	69	187	43.53
Dantewada	11	19	113	19.21	2	2	0	0.18	13	21	113	19.39
Kanker	6	16	66	13.51	16	26	76	11.46	22	42	142	24.97
Total	38	121	641	177.58	93	275	682	225.63	131	396	1323	403.21

(Source: Information provided by CGRRDA)

Appendix 2.3.2

(Referred to in paragraph 2.3.7.3; page 70)

Details showing giving priority to upgradation work over new connectivity

(₹ in lakh)

Upgradation Works								
Sl. No.	District	Package Number	Sanction Year	No of Roads	Sanctioned Cost	Completion Date	Expenditure	New connectivity/ Upgradation
1	2	3	4	5	6	7	8	9
1	Raipur	CG1466	2007 - 2008	4	1063.39	1/3/2014	990.52	Upgradation
2	Raipur	CG1486	2008 - 2009	2	573.35	1/8/2011	469.19	Upgradation
		Total		6			1459.71	
3	Bilaspur (Mungeli)	CG0266	2008 - 2009	4	1038.46	31/12/2013	1162.14	Upgradation
		Total		4			1162.14	
4	Rajnandgaon	CG1549	2007 - 2008	5	1010.65	1/3/2013	620.2	Upgradation
5	Rajnandgaon	CG1553	2007 - 2008	1	696.65	30/01/2015	144.97	Upgradation
		Total		6			765.17	
		Grand Total		16			3387.02	

Appendix 2.3.3

(Referred to in paragraph 2.3.7.4; page 70)

Statement showing details of extra cost of ₹ 9.09 crore due to execution of higher width of roads

(₹ in lakh)

Sl. No	District	Number of roads	Sanctioned Cost	Range of motorised vehicle per day (MVPD)	Actual expenditure incurred for executing road width of 3.75 meter (WBM II, WBM III, prime coat, tack coat, OGPC, seal coat and PCC-M30)	Amount required for execution of road width of 3.00 meter (WBM II, WBM III, prime coat, tack coat, OGPC, seal coat and PCC-M30)	Extra Cost
1	Raipur (Raipur, Gariaband and Balodabazar)	23	2821.78	48 to 94	1257.81	1007.38	250.43
2	Bilaspur (Bilaspur and Mungeli)	8	1416.79	29 to 92	707.47	567.97	139.50
3	Jashpur	12	3350.17	53 to 78	1270.10	1017.49	252.61
4	Rajnandgaon	18	2084.59	30 to 72	526.33	421.72	104.60
5	Dantewada	13	2122.39	32 to 78	320.85	257.15	63.71
6	Kanker	6	771.00	35 to 44	492.83	394.37	98.46
	Total	80	12566.72		4575.39	3666.08	909.31

Appendix 2.3.4

(Refer to in paragraph 2.3.7.6; page 72)

Statement showing extra cost of ₹ 2.25 crore due to execution of OGPC and seal coat instead of MSS in existing BT surface as renewal work

Sl. No.	District	Number of roads	Work order date	Qt of OGPC (in Sq M)	Rate (in ₹)	Amount (in ₹ lakh)	Qt of seal coat (in Sq M)	Rate (in ₹)	Amount (in ₹ lakh)	Total amount (in ₹ lakh)	Required quantity of MSS (in Sq M)	Rate MSS (in Sq M)	Amount (in ₹ lakh)	Difference (in ₹ lakh)
1	Raipur (Raipur, Gariaband and Balodabazar)	14	April 2015 to June 2015	330561.25	155	512.37	330561.25	56	185.11	697.48	330561.25	180	595.01	102.47
2	Bilaspur (Bilaspur and Mungeli)	12	July-2015	188651.25	155	292.41	188651.25	56	105.64	398.05	188651.25	180	339.57	58.48
3	Rainandgaon	10	May-2015	97718.34	155	151.46	97718.34	56	54.72	206.19	97718.34	180	175.89	30.29
4	Dantewada	2	January-2016	26438.76	155	40.98	26438.76	56	14.81	55.79	26438.76	180	47.59	8.20
5	Kanker	7	May-2015	80915.35	155	125.42	80915.35	56	45.31	170.73	80915.35	180	145.65	25.08
	Total	45		724284.95		1122.64	724284.95		405.59	1528.24	724284.95		1303.71	224.52

Appendix 2.3.5

(Referred to in paragraph 2.3.7.7; page 72)

Statement showing the idle expenditure of ₹ 23.29 crore on roads due to absence of bridges

Sl. No.	District	Package	Sanction Year	Road Name	Expenditure (in ₹ crore)	Road completion status	Bridge Status	Targeted habitation	Population
1	2	3	4	5	6	7	8	9	10
1	Raipur (Gariaband)	CG 1429	2005-06	SH2B(221 Km) – Kumbhadaikala	6.8	1/1/2014	Approved by STA	Kumbhadaikala	1002
2	Raipur (Gariaband)	CG 1469	2007-08	SH2B(Urtuli) to Gariaband	9.84	01-07-2009	Approved by STA	Urtuli	385
3	Raipur (Gariaband)	CG 1425	2005-06	Palema to Pandripani	1.99	01-06-2008	Proposal under process	Pandripani	1006
Total					18.63				2393
4	Raipur	CG 1496	2011-12	Parkidih – Tekari	1.76	in progress	Proposed	Tekari	636
Total					1.76				636
5	Bilaspur	CG 0268	2011-12	T02 Kulikukda - BASAHA	1.55	Mar-14	Proposed	Basaha and Udangri	966
Total					1.55				966
6	Rajnandgaon	CG 1554	2007-08	Khadgaon to Dorba	0.33	Mar-12	Proposed	Dorba	853
7	Rajnandgaon	CG 1509(ii)	2004-05	Eragoon to Nedgaon	0.73	Apr-06	Proposed	Nedgaon	2222
8	Rajnandgaon	CG 1556	2007-08	Konde Junction to Konde	0.29	Mar-12	Sanctioned in 2013-14	Konde	565
Total					1.35				3640
Grand Total					23.29				7635

Appendix 2.3.6

(Referred to in paragraph 2.3.8.2; page 74)

Statement showing the avoidable extra burden of ₹ 5.16 crore due to road works executed by other state agencies

Sl. No.	District	Road Name	Package No.	Sanctioned Cost (in ₹ lakh)	Agency by which executed
1	Bilaspur	T09 to Pondi (L065)	CG0112	119.00	Road constructed by PWD
2	Bilaspur	Murkuta to Nawagaon (L073)	CG0112	134.00	Road constructed by PWD
		Total		253.00	
3	Rajnandgaon	T02 – Dewaribhat	CG 1549	89.34	Road constructed by PWD
		Total		89.34	
4	Dantewada	Nakulhar-Gadmiri Road Km 2.00 to Mundapara	CG 0391	89.69	Road constructed by PWD
		Total		89.69	
5	Jashpur	Paschimtola - TR-05NH-78 (L050)	CG 0770	83.53	Road constructed by MMGSY
		Total		83.53	
		Grand Total		515.56	

Appendix 2.3.7

(Refer to in paragraph 2.3.10.1, page 77)

Statement showing the delay in completion of works

Sl. No.	District	Number of packages	Number of packages with delay	Range of delay	Reason of delay
1	Raipur (Raipur, Gariaband and Balodabazar)	33	15	03 months to 60 months	Land dispute (04), delay in forest clearance (01), heavy rain (05), naxal activities (02) and other reasons (03).
2	Bilaspur (Bilaspur and Mungeli)	21	18	02 months to 60 months	Land dispute (04), delay in forest clearance (01), heavy rain (13)
3	Jashpur	18	16	01 month to 87 months	Land dispute (01), heavy rain (04), naxal activities (03) and other reasons (08)
4	Rajnandgaon	24	12	05 months to 83 months	Land dispute (02), naxal activities (07) and other reasons (03)
5	Dantewada	13	11	40 months to 129 months	Naxal activities (11)
6	Kanker	22	10	01 month to 113 months	Naxal activities (09) and other reasons (01).
Total		131	82	01 month to 129 months	Land dispute (11), delay in forest clearance (02), heavy rain (22), naxal activities (32) and other reasons (15)

Appendix 2.3.8

(Referred to in paragraph 2.3.10.1; page 77)

Statement showing penalty not recovered from the contractors of ₹ 4.49 crore due to delay in execution of work

Sl. No.	District	PIU New	Package No.	Sanction Year	Work Award Date	Tender amount (in ₹ lakh)	Due date of completion	Actual Date of Completion	Delay in months	Time extension	Reason of time extension	LD/P enalty to be recovered (in ₹ crore)	LD deducted from RA Bill (in ₹ crore)	Balance amount (in ₹ crore)
1	Bilaspur	Mungeli	CG0251	2006-2007	11.10.2006	1115.00	21.05.2008	28.04.2012 (II contractor)	47	Nil	-	2.04	1.42	0.62
2	Bilaspur	Mungeli	CG0246	2006-2007	25.06.2007	791.00	25.06.2008	4.12.2014 (II contractor)	76	Nil	-	1.37	0.56	0.81
3	Bilaspur	Mungeli	CG0276	2011-12	18.09.2013	524.44	28.09.2014	Under progress (1st contract terminated)	15	upto 31.12.2014	Heavy rain, standing crop, ban on sand	1.07	0.43	0.64
4	Bilaspur	Bilaspur	CG0268	2011-2012	18.04.2012	719.38	18.04.2013	31.03.2014	45 days	Upto 15.12.2013	Due to heavy rain, construction of canal, standing crop in both side of the road	0.50	0.03	0.47
5	Rajnandgaon	Rajnandgaon	CG 1556	2007-08	02.04.2008	809.28	01.04.2009	In progress	72	Nil	-	1.37	0.68	0.69
6	Jashpur	Jashpur	CG 0729	2007-2008	20.08.2008	988	21.08.2009	31-12-2014 (II contractor)	62	Nil	-	2.13	0.87	1.26
Total						4947.10						8.48	3.99	4.49

Appendix 2.3.9

(Referred to in paragraph 2.3.10.2; page 78)

Statement showing the cost overrun of ₹ 21.22 crore

(₹ in crore)

District	Package Number	Santion year	Contractor's Name (First)	Value of Contract	Bill quantity (Amount)	Balance quantity (Amount)	Contractor's Name (Second)	Revised estimate of Balance work as per quoted rate	Probable extra cost
1	2	3	4	5	6	7=(5-6)	8	9	10=(9-7)
				10.32	8.38	1.93		Atharva Constructions	4.35
Raipur (Gariaband)	CG 1429	2005-06	Bafana Construction	10.32	8.38	1.93	Atharva Constructions	4.35	2.42
Total				10.32	8.38	1.93		4.35	2.42
Bilaspur (Mungeli)	CG 0251	2006 - 2007	M/s Balaji Construction	11.15	1.96	9.19	M/s Sunil Kumar Agrawal	14.05	4.86
Bilaspur (Mungeli)	CG 0246	2006 - 2007	B. Murti Pillay	7.91	3.29	4.62	M/s Landmark Engineers	7.65	3.03
Bilaspur (Mungeli)	CG 0266	2008 - 2009	M/s Vijaya Construction	8.56	4.25	4.31	M/s Sunil Kumar Agrawal	6.99	2.68
Bilaspur (Mungeli)	CG 0276	2011 - 2012	M/s G C Jain	5.24	0.79	4.45	M/s Anil Buildcon	4.67	0.22
Total				32.86	10.29	22.57	0	33.36	10.79
Jashpur	CG 0729	2007-08	M/s Lal Babu Singh	9.88	3.23	6.65	M/s Vinod Kumar Jain	14.66	8.01
Grand Total				53.06	21.9	31.15		52.37	21.22

Appendix 2.3.10

(Referred to in paragraph 2.3.10.4; page 79)

Details of liquidated damage amounting ₹ 4.99 crore not recovered from contractor

(₹ in lakh)

Package No.	Agreement No./Date	Amount of contract	Stipulated date of completion	Actual date of completion	Security deposit	Miscellaneous deposit	Performance security deposit	Total available fund	Amount of liquidated damage	Balance of mobilisation and machinery advance	Amount of repair work	Total recoverable amount
1	2	3	4	5	6	7	8	9=(6+7+8)	10	11	12	13=(10+11+12)
CG 1449	DL-03/07-08, Dt 14.06.07	899.96	28.06.2008	30.06.2010	19.92	3.60	0	23.52	90.00	0	52.57	142.57
CG 1457	DL-11/07-08, Dt 13.03.08	674.97	27.03.2009	30.06.2014	19.98	117.50	43.75	181.23	67.5	10.07	37.07	114.64
CG 1466	DL-04/07-08, Dt 03.03.08	1108.72	18.03.2009	15.06.2014	51.19	55.10	56.57	162.86	110.77	51.69	79.80	242.26
Total		2683.65			119.66	91.09	176.20	367.61	268.27	61.76	169.44	499.47

Appendix 2.3.11*(Referred to in paragraph 2.3.10.5(i); page 79)***Details showing the roads selected for physical verification**

Sl. No.	District	Name of the road
1	Raipur (Raipur, Gariaband and Balodabazar)	SH – Tuhiyamuda (CG 14108)
2		Chadiya - Madaipur (Package CG 14-95)
3		L031-Chicholi to Keotara via Gourkheda (Package CG 14127)
4		T02-Dhurbandha - Pounsari (Package CG 1490)
5		T01 to Binouri (CG 1466)
6	Bilaspur (Bilaspur and Mungeli)	L033 Siladah - Dighora (Package CG 0251)
7		T033 Padiyain to Rapajhori (Package CG 0251)
8		L045 To Bataha (Package CG0289)
9		T02 KULI KUKDA - BASAHA (Package CG 0268)
10		L033-USLAPUR TO POND ROAD (Package CG 02111)
11		Rajnandgaon
12	KARMARI-GODALWAHI - RANAMATIYA (Package CG 15106)	
13	Patper - Bharuwatola (Package CG 15108)	
14	Medha To Meregaon(CG 15108)	
15	T08 – GADAGHAT (Package CG 15125)	
16	Jashpur	TR03 To Harradipa (CG 0757)
17		Turilodam-TR01 Chhotakarouja (CG 0775)
18		Kumardhab To TR02(CG 0780)
19		Mayurchundi-L038(CG 0782)
20		T-13- Kurkuriya(CG 0761)
21	Kanker	Nathiyawagaon - Baghapara(Package CG 0848)
22		SH06 Patoud toAnjanipara (Package 0848)
23		Albelapara – Sidesar(CG 0823M01)
24		NH43(KM142/4)Singharbhat-Wyaskongera(CG0817 M01)
25	Dantewada	Dantewada-Kirandul Road Km. 31.00 - Baingpal (CG 0360)
26		Chhindnar to Gutoli (CG 03701 M01)
27		Badepaneda-Madse Road - Katulnar (CG 0325 M01)
28		Jhaliyaras to Sonakukanar (Pedapara) (Package 0310)

Appendix 2.3.12

(Referred to in paragraph 2.3.10.5 (i); page 80)

Details showing the execution of lesser number of CD works

Sl. No.	District	Name of the road	Number of CD works in DPR	CD works executed	Number CDs executed less
1	2	3	4	5	6=(4-5)
1	Raipur (Raipur, Gariaband and Balodabazar)	T02-Dhurrabandha - Pounsari (Package CG 1490)	6	4	2
2		SH - Tuhiyamuda (Package CG 14108)	6	5	1
3	Bilaspur	L033 Siladah - Dighora (Package CG 0251)	2	1	1
4		L045 To Bataha	4	2	2
5	Rajnandgaon	Patper - Bharuwatola (Package CG 15108)	3	1	2
6		Medha To Meregaon(CG 15108)	3	0	3
7	Jashpur	TR 03 to Harradipa (Package CG 0757)	2	0	2
8		Kumhardhab- TR-02 (Package CG 0780)	2	0	2
9		Mayurchundi-L038(CG 0782)	4	1	3
10	Kanker	Nathiyanawagaon - Baghapara(Package CG 0848)	3	0	3
11		Albelapara – Sidesar (CG 0823M01)	2	0	2
12		NH43(KM142/4)Singharbhat-Wyaskongera(CG0817 M01)	8	2	6
13		Amabeda – Changodi (CG0834 iii)	23	13	10
14	Dantewada	Dantewada-Kirandul Road Km. 31.00 - Baingpal (CG 0360)	8	7	1
15		Chhindnar to Gutoli (CG 03701 M01)	3	2	1
16		Badepaneda-Madse Road - Katulnar (CG 0325 M01)	8	4	4
Total			87	42	45

Appendix 2.3.13*(Referred to in paragraph 2.3.10.5 (ii); page 80)***Details showing execution of short distance of roads**

Sl. No.	District	Name of the road	Road length as in DPR (in Km)	Road length executed (in Km)	Length executed less (in Km)
1	2	3	4	5	6=(4-5)
1	Raipur (Raipur, Gariaband and Balodabazar)	T02-Dhurbandha - Pounsari (Package CG 1490)	5	4	1
2		Chhadiya to Madaipur (CG 1495)	2.8	2.71	0.07
3		Gourkheda to Chicholi (CG 14127)	2.25	2.02	0.23
4		SH - Tuhiyamuda (Package CG14108)	4.05	3.97	0.08
5	Bilaspur (Bilaspur and Mungeli)	L045 To Bataha	12.3	12	0.3
6		T02 Kulikukda - Basaha (Package CG 0268)	5.01	4.91	0.1
7	Jashpur	Turilodam - TR01 ChhotaKrouja (Package CG 0775)	1.5	1.35	0.15
8		Kumhardhab - TR-02 (Package CG 0780)	1.5	1.4	0.1
9	Kanker	Nathiyawagaon - Baghapara (Package CG 0848)	1.02	0.85	0.17
10		S.H.6 Patoud - Anjani Para (Package CG 0848)	1.8	1.55	0.25
11		Albelapara – Sidesar (CG 0823M01)	5.3	5.19	0.11
12		Amabeda – Changodi (CG0834 iii)	13.2	9.8	3.4
Total			55.73	49.75	5.96

Appendix 2.3.14

(Referred to in paragraph 2.3.11.1, page 80)

Details showing the shortfall in the number of inspections done by SQM/NQM

Sl. No.	District	No. of completed roads	Road completed during period	Required inspection of SQM	Inspections done by SQM	Short-fall	S	U	SRI	ATR required	ATR submitted	Required inspection of NQM	Inspections done by NQM	Short-fall	S	U	SRI	ATR required	ATR submitted	
1	Raipur (Raipur, Gariband and Balodabazar)	69	June 2008 to January 2016	217	173	44	156	9	8	17	18	67	23	44	16	4	3	7	7	6
2	Bilaspur (Bilaspur and Mungeli)	66	May 2012 to March 2016	199	147	52	122	8	17	25	24	63	25	38	17	0	8	8	8	5
3	Jashpur	55	March 2007 to March 2016	182	155	27	135	6	14	20	20	55	26	29	16	3	7	10	10	10
4	Rajnandgaon	49	June 2009 to February 2016	127	71	56	54	4	13	17	17	40	18	22	15	3	0	3	3	3
5	Dantewada	6	April 2006 to April 2015	18	8	10	2	1	5	6	6	6	4	2	1	2	1	3	3	3
6	Kanker	10	April 2010 to March 2016	30	16	14	12	2	2	4	4	11	7	4	3	2	2	4	4	4
	Total	255		773	570	203	481	30	59	89	89	242	103	139	68	14	21	35	31	31

Appendix-2.4.1

(Referred to in paragraph 2.4.9.2; page 94)

Statement showing loss of revenue due to irregular payment through non-agreeded bill

Sl. No.	Voucher No	Voucher Date	Paid To	Particulars	Gross Amount	Paid Amount	VAT and IT
E/M Dn-RAIPUR							
1	1	01.01.2015	Chetan Industries Ltd.	Supply of G.I. Pipe	2944019	2944019	206081
2	15	04.11.2015	Tata Motors Ltd.	Supply of SUMO GOLD EX	1553738	1553738	248598
3	3	05.05.2014	Gautam Plastics & Industries	Supply of UPVC Casing Pipe	3483201	3483201	243824
4	40	06.11.2015	Tata Motors Ltd.	Supply of SFC 709 EX BS III/38 CLB	984320	984320	157491
5	2	07.10.2013	Krishna Iron Strips & Tubes Pvt. Ltd.	Supply of 32 mm dia G.I. Pipe	5602297	5602297	392161
6	218	12.03.2015	Beaver Engineering Corporation	Supply Digger Hammer	110040	110040	7703
7	219	12.03.2015	Beaver Engineering Corporation	Supply of Digger Button Bit	109200	109200	7644
8	220	12.03.2015	Beaver Engineering Corporation	Supply of 6 Digger Hammer	109200	109200	7644
9	222	12.03.2015	Beaver Engineering Corporation	Supply of Digger Hammer	109200	109200	7644
10	223	12.03.2015	Beaver Engineering Corporation	Supply of Digger Button Bit	109200	109200	7644
11	224	12.03.2015	Beaver Engineering Corporation	Supply of Digger Button Bit	109200	109200	7644
12	4	15.02.2013	M/s Tata Motors Ltd, Raipur	Purchase of TATA Trucks	3502578	3502578	560412
13	18	17.01.2013	Tata Motors Ltd.	Purchase of TATA Trucks	1457169	1457169	233147
14	19	17.01.2013	Tata Motors Ltd.	Purchase of TATA Trucks	2836281	2836281	453805
15	29	17.03.2013	Tata Motors Ltd.	Purchase of Tata LPT 1109 Trucks	2836282	2836282	453805
16	30	17.03.2013	Tata Motors Ltd.	Purchase of TATA Trucks LPT 709	1457169	1457169	233147
17	31	17.03.2013	Krishna Iron Strips & Tubes Pvt. Ltd.	Supply of 32 mm G.I. Pipe	1890343	1890343	132324
18	33	19.03.2013	P.S. Steel Tubes Limited, Bhilai	Supply of G.I. casing pipe	4322122	4322122	302549
19	35	20.03.2013	KLR I industries Ltd	Purchase of Drilling Rig Machine	3.3E+07	33399996	2338000
20	81	22.03.2016	P.S. Steel Tubes Limited	GI Casing pipe	5490352	5490352	384325
21	82	22.03.2016	P.S. Steel Tubes Limited	GI Casing pipe	6547179	6547179	458303
22	339	25.03.2016	Beaver Engineering Corporation	Supply of 152 mm dia Button Bit	124163	124163	8691
23	340	25.03.2016	Beaver Engineering Corporation	Supply of 152 mm dia Button Bit	124163	124163	8691
24	341	25.03.2016	Beaver Engineering Corporation	Supply of 152 mm dia Button Bit	248325	248325	17383
25	358	26.03.2016	Tata Motors Ltd.	Supply of TATA Sumo Gold EX BS III	1075742	1075742	172119
26	32	26.07.2014	Tata Motors Ltd.	Supply of TATA SUMO Gold CX (BS-II)	1025006	1025006	164001
27	33	26.07.2014	Tata Motors Ltd.	Supply of Tata Indigo ECS LX CR4	1061758	1061758	169881
28	40	27.01.2016	P.S. Steel Tubes Ltd, Bhilai	Supply of 125 mm G.I. Casing Pipe 45 MT.	3000000	3000000	210000

Sl. No.	Voucher No	Voucher Date	Paid To	Particulars	Gross Amount	Paid Amount	VAT and IT
E/M Dn-RAIPUR							
29	65	27.02.2016	P.S. Steel Tubes Ltd, Raipur	Supply of 125 mm dia G.I Casing Pipe	2098431	2098431	146890
30	113	30.09.2015	Tata Motors Ltd.	Supply of 05 Nos. Tata Sumo	2581140	2581140	412982
31	175	18.02.2015	Chetan Industries Ltd.	Supply of G.I. Pipe 32 mm	3145530	3145530	220187
Total							8374720
PHE Dn-BILASPUR							
32	90	07.03.2014	Gautam Plastics & Industries	Casing Pipe	718756	718756	50313
33	27	10.12.2014	Chetan Industries Ltd.	G.I. Pipe Supply	1441701	1441701	100919
34	27	13.05.2013	Krishna Iron Strips & Tubes Pvt. Ltd.	50 MM Dia G.I. Pipe	1056335	1056335	73943
35	26	13.05.2013	Gautam Plastics & Industries	UPVC Casing Pipe 150 MM Dia	213704	213704	14959
36	27	14.01.2013	P.S. Steel Tubes Ltd	P.S. Steel Tube Limited	450832	450832	31558
37	47	19.03.2013	P.S. Steel Tubes Ltd	Pipe 150 MM Dia G.I. Pipe	1275855	1275855	89310
38	31	20.02.2013	Chetan Industries Limited Raipur	Supply Bill	1323240	1323240	92627
39	39	21.01.2016	P.S. Steel Tubes Ltd	Supply 32 MM G.I. Pipe	1423495	1423495	99645
40	88	22.03.2016	P.S. Steel Tubes Ltd	125 & 150 MM G.I. Pipe	657204	657204	46004
41	68	28.02.2013	Krishna Iron Strips & Tubes Pvt. Ltd.	Supply 32 MM G.I. Pipe	945171	945171	66162
42	53	28.07.2015	P.S. Steel Tubes Ltd	125 & 150 MM G.I. Pipe	2150482	2150482	150534
43	61	30.09.2014	Chetan Industries Ltd.	G.I. Pipe Supply	1638297	1638297	114681
44	62	30.09.2014	Arihant Industries	Supply HP Indianmark	437558	437558	30629
Total							961284

Appendix-2.4.2
(Referred to in paragraph 2.4.9.3; page 94)
Statement showing embezzlements by printing of cheques outside 'e-Works'

Sl. No.	DDO Code	Payment Date (YYYY-MM-DD)	Cheque Series	Cheque No	Cheque Date (YYYY-MM-DD)	Cheque Amount	Not included in Monthly Account
1.	1434001	2015-08-03	609401-10	609401	2015-08-03	100000	100000
2.	1434001	2015-08-03		609402	2015-08-03	100000	100000
3.	1434001	2015-08-12		609403	2015-08-08	100000	100000
4.	1434001	2015-08-12		609404	2015-08-08	100000	100000
5.	1434001	2015-08-27		609405	2015-08-27	100000	100000
6.	1434001	2015-08-28		609406	2015-08-27	100000	100000
7.	1434001	2015-09-01		609407	2015-08-27	399840	399840
8.	1434001	2015-09-01		609408	2015-08-30	399840	399840
9.	1434001	2015-09-11		609409	2015-09-09	399840	399840
10.	1434001	2015-09-11		609410	2015-09-09	399840	399840
11.	1434001	2014-10-04	597201-300	597201	2014-10-01	100000	100000
12.	1434001	2014-10-04		597202	2014-10-04	100000	100000
13.	1434001	2014-10-08		597203	2014-10-07	100000	100000
14.	1434001	2014-10-08		597204	2014-10-07	100000	100000
15.	1434001	2014-10-08		597205	2014-10-08	100000	100000
16.	1434001	2014-10-08		597206	2014-10-08	100000	100000
17.	1434001	2014-10-08		597207	2014-10-08	100000	100000
18.	1434001	2014-10-13		597208	2014-10-09	100000	100000
19.	1434001	2014-10-13		597209	2014-10-10	100000	100000
20.	1434001	2014-10-13		597210	2014-10-13	100000	100000
21.	1434001	2014-10-14		597211	2014-10-14	100000	100000
22.	1434001	2014-10-14		597212	2014-10-14	398400	398400
23.	1434001	2014-10-20		597213	2014-10-14	100000	100000
24.	1434001	2014-10-20		597214	2014-10-15	100000	100000
25.	1434001	2014-10-20		597215	2014-10-16	100000	100000
26.	1434001	2014-10-20		597216	2014-10-17	397400	397400
27.	1434001	2014-10-27		597217	2014-10-27	100000	100000
28.	1434001	2014-10-27		597218	2014-10-27	100000	100000
29.	1434001	2014-11-07		597219	2014-11-03	100000	100000
30.	1434001	2014-11-07		597220	2014-11-03	100000	100000
31.	1434001	2014-11-07		597221	2014-11-05	100000	100000
32.	1434001	2014-11-13		597222	2014-11-07	398400	398400
33.	1434001	2014-11-13		597223	2014-11-10	100000	100000
34.	1434001	2014-11-13		597224	2014-11-11	100000	100000

35.	1434001	2014-11-26	597225	2014-11-25	100000	100000
36.	1434001	2014-11-26	597226	2014-11-25	100000	100000
37.	1434001	2014-12-06	597227	2014-12-05	100000	100000
38.	1434001	2014-12-06	597228	2014-12-05	100000	100000
39.	1434001	2014-12-12	597229	2014-12-10	100000	100000
40.	1434001	2014-12-12	597230	2014-12-10	100000	100000
41.	1434001	2014-12-16	597231	2014-12-16	399840	399840
42.	1434001	2014-12-19	597232	2014-12-17	100000	100000
43.	1434001	2014-12-19	597233	2014-12-18	100000	100000
44.	1434001	2014-12-19	597234	2014-12-18	399680	399680
45.	1434001	2014-12-23	597235	2014-12-22	100000	100000
46.	1434001	2014-12-23	597236	2014-12-22	100000	100000
47.	1434001	2014-12-30	597237	2014-12-28	100000	100000
48.	1434001	2014-12-30	597238	2014-12-28	100000	100000
49.	1434001	2015-01-08	597239	2015-01-07	100000	100000
50.	1434001	2015-01-08	597240	2015-01-07	100000	100000
51.	1434001	2015-01-17	597241	2015-01-16	100000	100000
52.	1434001	2015-01-17	597242	2015-01-16	100000	100000
53.	1434001	2015-01-30	597243	2015-01-27	100000	100000
54.	1434001	2015-01-30	597244	2015-01-27	100000	100000
55.	1434001	2015-02-06	597245	2015-02-06	100000	100000
56.	1434001	2015-02-06	597246	2015-02-06	100000	100000
57.	1434001	2015-02-11	597247	2015-02-11	100000	100000
58.	1434001	2015-02-16	597248	2015-02-16	100000	100000
59.	1434001	2015-02-16	597249	2015-02-16	100000	100000
60.	1434001	2015-02-20	597250	2015-02-19	100000	100000
61.	1434001	2015-02-20	597251	2015-02-19	100000	100000
62.	1434001	2015-02-24	597252	2015-02-20	100000	100000
63.	1434001	2015-02-24	597253	2015-02-20	100000	100000
64.	1434001	2015-02-25	597254	2015-02-23	100000	100000
65.	1434001	2015-02-27	597255	2015-02-24	100000	100000
66.	1434001	2015-03-02	597256	2015-02-24	100000	100000
67.	1434001	2015-03-09	597257	2015-03-04	100000	100000
68.	1434001	2015-03-09	597258	2015-03-04	100000	100000
69.	1434001	2015-03-10	597259	2015-03-07	100000	100000
70.	1434001	2015-03-11	597260	2015-03-07	100000	100000
71.	1434001	2015-03-12	597261	2015-03-09	100000	100000
72.	1434001	2015-03-12	597262	2015-03-09	100000	100000
73.	1434001	2015-03-12	597263	2015-03-11	100000	100000
74.	1434001	2015-03-18	597264	2015-03-11	100000	100000
75.	1434001	2015-03-13	597265	2015-03-12	100000	100000

76.	1434001	2015-03-13		597266	2015-03-12	100000	100000
77.	1434001	2015-03-18		597267	2015-03-12	100000	100000
78.	1434001	2015-03-17		597268	2015-03-13	100000	100000
79.	1434001	2015-03-18		597269	2015-03-13	100000	100000
80.	1434001	2015-03-20		597270	2015-03-13	100000	100000
81.	1434001	2015-03-23		597271	2015-03-13	100000	100000
82.	1434001	2015-03-21		597272	2015-03-20	399680	399680
83.	1434001	2015-03-24		597273	2015-03-23	100000	100000
84.	1434001	2015-03-24		597274	2015-03-24	399680	399680
85.	1434001	2015-05-13		597275	2015-05-12	100000	100000
86.	1434001	2015-05-14		597276	2015-05-13	100000	100000
87.	1434001	2015-05-15		597277	2015-05-14	100000	100000
88.	1434001	2015-05-16		597278	2015-05-15	100000	100000
89.	1434001	2015-05-16		597279	2015-05-10	100000	100000
90.	1434001	2015-05-20		597280	2015-05-19	100000	100000
91.	1434001	2015-05-23		597281	2015-05-21	100000	100000
92.	1434001	2015-05-23		597282	2015-05-22	100000	100000
93.	1434001	2015-05-28		597283	2015-05-27	100000	100000
94.	1434001	2015-05-28		597284	2015-05-27	100000	100000
95.	1434001	2015-06-01		597285	2015-06-01	100000	100000
96.	1434001	2015-06-01		597286	2015-06-01	399840	399840
97.	1434001	2015-06-03		597287	2015-06-03	399840	399840
98.	1434001	2015-06-04		597288	2015-06-04	399840	399840
99.	1434001	2015-06-06		597290	2015-06-05	399840	399840
100.	1434001	2015-06-05		597291	2015-06-05	100000	100000
101.	1434001	2015-06-09		597292	2015-06-09	100000	100000
102.	1434001	2015-06-09		597293	2015-06-09	100000	100000
103.	1434001	2015-06-16		597294	2015-06-15	100000	100000
104.	1434001	2015-06-18		597295	2015-06-16	100000	100000
105.	1434001	2015-07-02		597296	2015-07-01	100000	100000
106.	1434001	2015-07-02		597297	2015-07-02	399840	399840
107.	1434001	2015-07-02		597298	2015-07-02	100000	100000
108.	1434001	2015-07-21		597299	2015-07-21	100000	100000
109.	1434001	2015-07-22		597300	2015-07-22	100000	100000
110.	1434005	2014-05-13		600043	2014-05-12	100000	100000
111.	1434005	2014-05-13		600044	2014-05-13	100000	100000
112.	1434005	2014-05-16		600045	2014-05-13	100000	100000
113.	1434005	2014-05-16		600046	2014-05-16	100000	100000
114.	1434005	2014-05-24		600047	2014-05-23	100000	100000
115.	1434005	2014-05-24		600048	2014-05-23	100000	100000
116.	1434005	2014-05-24		600049	2014-05-24	100000	100000

117.	1434005	2014-06-02	600050	2014-06-02	100000	100000
118.	1434005	2014-06-02	600051	2014-06-02	100000	100000
119.	1434005	2014-06-07	600052	2014-06-06	100000	100000
120.	1434005	2014-06-07	600053	2014-06-06	100000	100000
121.	1434005	2014-06-09	600054	2014-06-09	100000	100000
122.	1434005	2014-06-16	600055	2014-06-16	100000	100000
123.	1434005	2014-06-20	600056	2014-06-20	100000	100000
124.	1434005	2014-06-20	600057	2014-06-20	100000	100000
125.	1434005	2014-06-23	600058	2014-06-23	100000	100000
126.	1434005	2014-06-24	600059	2014-06-24	100000	100000
127.	1434005	2014-07-02	600060	2014-07-01	100000	100000
128.	1434005	2014-07-02	600061	2014-07-01	100000	100000
129.	1434005	2014-07-08	600062	2014-07-08	100000	100000
130.	1434005	2014-07-08	600063	2014-07-08	100000	100000
131.	1434005	2014-07-11	600064	2014-07-08	100000	100000
132.	1434005	2014-07-11	600065	2014-07-08	100000	100000
133.	1434005	2014-07-11	600066	2014-07-10	100000	100000
134.	1434005	2014-07-11	600067	2014-07-10	100000	100000
135.	1434005	2014-07-11	600068	2014-07-11	100000	100000
136.	1434005	2014-07-11	600069	2014-07-11	100000	100000
137.	1434005	2014-07-15	600070	2014-07-15	100000	100000
138.	1434005	2014-07-16	600071	2014-07-16	100000	100000
139.	1434005	2014-07-25	600072	2014-07-24	100000	100000
140.	1434005	2014-07-25	600073	2014-07-24	100000	100000
141.	1434005	2014-07-28	600074	2014-07-28	100000	100000
142.	1434005	2014-08-01	600075	2014-07-31	100000	100000
143.	1434005	2014-08-01	600076	2014-07-31	100000	100000
144.	1434005	2014-08-08	600077	2014-08-07	100000	100000
145.	1434005	2014-08-09	600078	2014-08-08	100000	100000
146.	1434005	2014-08-13	600079	2014-08-11	100000	100000
147.	1434005	2014-08-13	600080	2014-08-12	100000	100000
148.	1434005	2014-08-19	600081	2014-08-19	100000	100000
149.	1434005	2014-08-23	600082	2014-08-21	100000	100000
150.	1434005	2014-08-26	600083	2014-08-22	100000	100000
151.	1434005	2014-08-30	600084	2014-08-29	100000	100000
152.	1434005	2014-09-02	600085	2014-09-01	100000	100000
153.	1434005	2014-09-03	600086	2014-09-02	100000	100000
154.	1434005	2014-09-04	600087	2014-09-02	100000	100000
155.	1434005	2014-09-09	600088	2014-09-08	100000	100000
156.	1434005	2014-09-09	600089	2014-09-09	100000	100000
157.	1434005	2014-09-12	600090	2014-09-10	100000	100000

158.	1434005	2014-09-12		600091	2014-09-11	100000	100000	
159.	1434005	2014-09-16		600092	2014-09-12	100000	100000	
160.	1434005	2014-09-22		600093	2014-09-12	100000	100000	
161.	1434005	2014-09-24		600094	2014-08-23	100000	100000	
162.	1434005	2014-09-24		600095	2014-08-23	100000	100000	
163.	1434005	2014-09-26		600096	2014-08-23	100000	100000	
164.	1434005	2014-09-26		600097	2014-09-24	100000	100000	
165.	1434005	2014-09-26		600098	2014-09-24	100000	100000	
166.	1434005	2014-09-26		600099	2014-09-25	148400	148400	
167.	1434005	2014-09-26		600100	2014-09-25	149560	149560	
168.	1434001	2013-02-22		576401- 500	576401	2013-02-21	150000	150000
169.	1434001	2013-03-18			576403	2013-03-15	300000	300000
170.	1434001	2013-03-22			576404	2013-03-21	200000	200000
Total						22239600	22239600	

Appendix-2.4.3

(Referred to in paragraph 2.4.9.4; page 95)

Statement showing Penalty calculation for Time Extension

Sl. No.	Division Name	Ag No.	Tendered Cost	Period of delay with penalty		Weeks	Penalty Rate/week	Penalty Calculation			Penalty imposed by SE	penalty recovered as per e-works	Short recovery of penalty (Imposed by SE - penalty recovered)	Short levy of penalty (Penalty leviable - penalty recovered)
				Extension From	Extension to			Penalty as per delay	penalty limited to 6% as per manual	Penalty leviable (<=13)				
1	Rajmandgaon	121/DL/13-14	988200	08.09.2013	24.04.2015	85	0.0025000	209993	59292	59292	1976	0	1976	57316
2	Rajmandgaon	34/DL/12-13	1039194	18.07.2012	15.01.2013	26	0.0012500	33774	62352	33774	10392	10392	0	23382
3	Gariyaband	25/DL/12-13	773309	12.09.2013	20.01.2014	19	0.0025000	36732	46399	36732	35904	0	35904	828
4	Gariyaband	26/DL/11-12	1757301	23.12.2011	26.03.2012	14	0.0012500	30753	105438	30753	29498	0	29498	1255
5	Gariyaband	30/DL/13-14	880000	16.03.2014	25.02.2015	50	0.0025000	110000	52800	52800	2000	0	2000	50800
6	Gariyaband	31/DL/13-14	660000	16.03.2014	25.02.2015	50	0.0025000	82500	39600	39600	2000	0	2000	37600
7	Gariyaband	46/DL/12-13	777500	13.11.2014	18.04.2015	23	0.0025000	44706	46650	44706	43318	0	43318	1388
8	Raipur	334/DL/08-09	16982000	29.08.2010	02.06.2012	92	0.0006250	976465	1018920	976465	84910	0	84910	891555
9	Raipur	113/DL/07-08	36957000	15.11.2008	26.05.2012	184	0.0006250	4250055	2217420	2217420	369570	0	369570	1847850
10	Raipur	101/DL/10-11	1254000	20.03.2011	25.06.2011	14	0.0012500	21945	75240	21945	6270	0	6270	15675
11	Raipur	01/DL/13-14	337000	01.03.2014	05.07.2014	18	0.0037500	22748	20220	20220	2500	0	2500	17720
Total								3533707	588338	10392	577946	2945369		

Appendix-2.4.4

(Referred to in paragraph 2.4.9.6; page 97)

Statement showing mismatch of amount in system generated Cheques and system generated cash book

Sl. No	Division	Cheque No.	Month	The amount of cheque generated through 'e-Works'	The amount of cheque reflected in 'e- Works' cash book	Difference (cheque generated vs reflected in cash book)
1	PHED Division-Durg	29517	01.10.2015	125433	126701	1268
2		29520	06.10.2015	32076	32400	324
3		29521	06.10.2015	30888	31200	312
4		29531	06.10.2015	370700	404235	33535
5		29533	07.10.2015	49509	50010	501
6		29534	07.10.2015	21805	22025	220
7		29540	09.10.2015	48114	48600	486
8		29541	09.10.2015	3459767	743651	-2716116
9		29556	16.10.2015	259101	275198	16097
10		29569	23.10.2015	710890	753138	42248
11		29570	26.10.2015	44803	47043	2240
12		29572	26.10.2015	27882	29276	1394
13		29582	30.10.2015	356998	357298	300
14		29583	30.10.2015	28892	29760	868
Total				5566858	2950535	0
15	PHED Division-Dhamtari	646727	04.03.2016	1033981	1035981	2000
16		646744	16.03.2016	28714	29300	586
17		647455	26.03.2016	21609	22050	441
18		647457	26.03.2016	170559	191000	20441
19		647475	30.03.2016	12740	13377	637
20		647476	31.03.2016	412659	437395	24736
21		647477	31.03.2016	8053782	8440076	386294
Total				9734044	10169179	0
22	PHED Project Division-Bemetara	829571	11.03.2015	50000	47656	-2344
23		829573	12.03.2015	50000	47814	-2186
24		829575	13.03.2015	195435	217158	21723
25		829583	20.03.2015	229500	255000	25500
26		829584	20.03.2015	8730	9166	436
27		829588	20.03.2015	17460	19904	2444
28		829589	24.03.2015	30940	32954	2014
Total				582065	629652	0
29	PHED Division-Rajnandgaon	93763	11.03.2016	232742	244296	11554
30		93764	11.03.2016	194099	203738	9639
31		93765	11.03.2016	827450	871000	43550
32		93767	11.03.2016	89000	100953	11953
33		93780	11.03.2016	313621	220374	-93247
34		98339	22.03.2016	112241	117815	5574
35		98340	22.03.2016	4895	5140	245
36		98342	22.03.2016	172190	180741	8551
37		98343	22.03.2016	279998	257689	-22309
38		98345	23.03.2016	19360575	18667895	-692680
39		98902	25.03.2016	658166	690839	32673
40		98909	26.03.2016	10620	11148	528
41		98927	26.03.2016	1016269	1066744	50475
42		98928	26.03.2016	8614239	9041879	427640
Total				35041195	34909478	0

Sl. No	Division	Cheque No.	Month	The amount of cheque generated through 'e-Works'	The amount of cheque reflected in 'e- Works' cash book	Difference (cheque generated vs reflected in cash book)
43	PHED Division-E/M Raipur	341525	19.03.2013	1960148	2057503	97355
44		98929	26.03.2016	375598	394279	18681
45		98930	26.03.2016	2779492	2834948	55456
46		341533	22.03.2013	552265	600981	48716
47		341534	22.03.2013	21750	22837	1087
48		341537	22.03.2013	51603	55073	3470
49		341540	22.03.2013	8100	8505	405
50		341541	22.03.2013	2731624	2867291	135667
51		341547	22.03.2013	682155	716059	33904
52		341548	22.03.2013	1840743	1932137	91394
Total				7848388	8260386	0

Appendix-3.1.1

(Referred to in paragraph 3.1.8.2; page 115)

Statement showing status of civil construction works

(₹In crore)

Name of the Institute/ College	Name of the work	Administrative cost / date	Work order date	Approved cost	Stipulated completion date	Expenditure incurred till date	Status of the work
Pt. Jawaharlal Nehru Memorial Medical College Raipur (GMC Raipur)	Pt. JNMMC, 60 bedded Girls PG Hostel	543.18 / 17.09.2013	10.11.2014	5.45	11/19/2015	2.03	Work completed but not handed over
	Construction at 4th floor of JNMMC Raipur	866.62 / 21.10.2011	26.04.2013	9.26	02.10.2015	8.26	Work completed but not handed over
	Construction of PG Hostel Phase II (12 Qrs.)	318.59 / 2013-14	16.01.2014	3.7	15.01.2015	1.7	Work completed but not handed over
Attached Hospital to the Pt. Jawaharlal Nehru Memorial Medical College Raipur (GMC Raipur)	Construction of EMOC Hall for Gynaec. Deptt. BRAMH RPR	171.86 / 20.05.2013	13.08.13	1.81	14.06.2014	1.67	Work completed but not handed over
	modification and alteration at Auditorium at BRAMH	2630.28 / 14.02.2014	03.06.2014	17.23	02.10.2015	7.37	Work completed but not handed over
	addition to 700 bedded BRAMH	1047.36 / 17.03.2010	10.11.2014	10.05	07.09.14	9.33	Work completed but not handed over
Total		(A)		47.50		30.36	
Late Shri Lakhi Ram Agrawal Memorial Government Medical College Raigarh (GMC Raigarh)	Construction of Medical College, attached hospital and residential quarters Raigarh	88/ 2009-10	106.35	233.02 (Revised)		144	not yet completed
Late Shri Bali Ram Kashyap Memorial Government Medical College Jagdalpur, (GMC Jagdalpur)	Construction of Medical College attached hospital and residential quarters Jagdalpur	Jan-10	68	248.16 (Revised)		178.25	not yet completed
Total		(B)	174.35	481.18		322.25	
Grand Total		(A)+ (B)		528.68		352.61	

Appendix-3.1.2

(Referred to in paragraph 3.1.8.3; page 116)

Statement showing the shortage of medical equipment

CIMs Bilaspur					
Sl. No.	Name of the department	No. of items prescribed as per MCI	No of items available	No. of Item shortage	Shortage in percentage
1	Pediatrics	98	65	33	33.67
2	Biochemistry	241	181	60	24.89
3	Pharmacology	845	527	367	43.43
4	Orthopedics	185	77	108	58.38
	Total	1369	850	568	41.49

GMC, Rajnandgaon					
Sl. No.	Name of the Department	No. of items prescribed as per MCI	No of items available	No. Of Item shortage	Shortage in percentage
1	Physiology	344	106	238	69.19
2	Community medicine	102	0	102	100
3	Pathology	702	200	502	71.51
4	Microbiology	1001	56	945	94.41
5	Biochemistry	176	63	113	64.2
6	Anatomy	89	4	85	95.51
7	Pharmacology	100	6	94	94
	Total	2514	435	2079	82.70

GMC, Jagdalpur					
Sl. No.	Name of the department	No. of items prescribed as per MCI	No of items available	No. of Item shortage	Shortage in percentage
1	Anatomy	135	200	38	28.15
2	Ophthalmology	114	71	43	37.72
3	Community Medicine	322	270	64	19.88
4	Radiotherapy	5	0	5	100
5	Dermatology & STD	3	1	2	66.67
6	Biochemistry	245	149	96	39.18
7	Forensic medicine	178	59	119	66.85
	Total	1002	750	367	36.63

GMC, Raigarh					
Sl. No.	Name of the Department	No. of items prescribed as per MCI	No of items available	No. of Items Shortage	Shortage in percentage
1	Microbiology	403	256	147	36.48
2	Community Medicine	56	20	36	64.29
3	Forensic Medicine Toxicometry	155	15	140	90.32
4	Anatomy	73	57	16	21.92
5	Pharmacology	672	155	517	76.93
6	Physiology	373	344	29	7.77
7	Pathology	456	240	216	47.37
	Total	2188	1087	1101	50.32

GMC, Raipur					
Sl. No.	Name of the Department	No. of items prescribed as per MCI	No. of items available	No. of Item shortage	Shortage in percentage
1	Pediatrics	134	117	17	12.69
2	Community Medicine	38	26	12	31.58
3	Radio-diagnosis	21	18	3	14.29
4	Ophthalmology	68	46	22	32.35
5	Obst. Gynaecology	955	723	232	24.29
6	Pharmacology	56	40	16	28.57
7	Skin & VD	10	8	2	20.00
8	Anatomy	344	335	9	2.62
Total		1626	1313	313	19.25

Consolidated statement showing shortages in all the Medical colleges				
Medical College	No. of items as per the MCI norms	Available	Shortage	shortage in per cent
CIMS Bilaspur	1369	850	568	41.49
GMC, Jagdalpur	1002	750	367	36.62
GMC, Raigarh	2188	1087	1101	50.32
GMC, Raipur	1626	1313	313	19.25
GMC, Rajnandgaon	2514	435	2079	82.70

Appendix-3.1.3

(Referred to in paragraph 3.1.8.3; page 117)

Statement showing equipment not in working condition

Name of the Institute/ College	Sl. No	Name of department.	Name of equipment	Quantity	Amount (₹in lakh)
Late Shri Bali Ram Kashyap Government Memorial Medical College Jagdalpur (GMC Jagdalpur)	1	Microbiology	Elisa Reader	1	1.68
			Medical Refrigerator	1	1.01
	2	Biochemistry	HPLC Stabilizer	1	9.8
	3	Eye	Automated perimeter	1	4.15
			Synaptophone	1	1.04
	4	OBS & Gynecology	Defibrillator	2	1.16
			Calposcope	2	2.3
			Ventilator	1	5.56
			Anaesthesia Ventilator	1	1.48
	5	Medicine	ECG machine	2	1.69
	6	Pharmacology	Kymograph	10	4.53
	7	Anesthesiology	Horizontal Rectangular High Pressure	1	3.97
			ICU Ventilator	1	5.56
			Hetothan Vapouriser	2	23.19
	8	Blood Bank	Microscope	1	1.56
			Elisa Reader	1	3.80
			Blood Collection Monitor	2	2.25
Jewett Refrigerator			1	1.23	
Elisa Reader Lab System			1	3.80	
9	Pediatrics	Ventilator	1	6.1	
		Radiant Warmer	3	3.6	
		Ventilator (EVITA-4)	2	34.7	
Chhattisgarh Institute of Medical Sciences Bilaspur (CIMS Bilaspur)	10	Post Op. ICU	Ventilator (Dragger)	10	175.6
	11	Radio diagnosis	Allenger 800 MA	1	37.34
			Mammography(Allenger)	1	35.5
Total				51	372.60

Appendix-3.1.4

(Referred to in paragraph 3.1.9.1; page 117)

Statement showing shortage of teaching faculties in four medical colleges

Name of the Medical College	Name of the Post	Sanctioned strength as per the Govt.	Required strength as per the MCI Norms	Men-in-position	deficiency as per the Government	deficiency in percentage	deficiency as per the MCI
CIMS Bilaspur, GMC Jagdalpur, GMC Rajnandgaon and GMC Raigadh	Professor	90	72	71	19	21.11	1
	Assoc. Prof.	141	99	71	70	49.65	28
	Assit. Prof.	228	159	178	50	21.93	0
	Demonstrator	137	90	113	24	17.52	0
	Senior Resident	213	140	67	146	68.54	73
	Junior Resident	261	168	175	86	32.95	0
Total		1070	728	675	395		102

Appendix-3.1.5

(Referred to in paragraph 3.1.9.2; page 118)

Statement showing shortage of teaching staff in nursing colleges

Name of the Post	Sanctioned strength	Men-in-position			Vacancy	Vacancy in percentage
		contractual	Regular	total		
Principal	5	1	0	1	4	80.00
Vice-principal	3	0	0	0	3	100.00
Professor	29	3	0	3	26	89.66
Associate Professor	35	11	0	11	24	68.57
Asstt. Professor	45	16	11	27	18	40.00
Demonstrator	85	49	3	52	33	38.82
Total	202	80	14	94	108	53.47

Appendix-3.1.6*(Referred to in paragraph 3.1.9.3; page 118)***Statement showing the position of equipment/lab items in three GNCs**

Name of the nursing college	Name of the items	As per MCI norm	Available	Deficit (per cent)
Government Nursing College Raigarh	Nursing foundation and medical surgical	1078	583	495 (45.92)
	Community Health Nursing	25	25	0
	OBG and Pediatrics	66	80	0
	Nutrition	404	108	296 (73.27)
	Computer with 10 computers	15	12	3 (20.00)
	Pre Clinical Science Lab	37	15	22 (59.46)
Government Nursing College Jagdalpur	Nursing foundation and medical surgical	1080	1389	514 (47.59)
	Community Health Nursing	231	646	7 (3.03)
	OBG and Pediatrics	87	119	45 (51.72)
	Nutrition	404	319	85 (21.04)
	Computer with 10 computers	22	22	0
	Pre Clinical Science Lab	57	61	24 (42.11)
Government Nursing College Rajnandgaon	Nursing foundation and medical surgical	1078	407	671 (62.24)
	Community Health Nursing	25	11	14 (56.00)
	OBG and Pediatrics	66	110	0
	Nutrition	404	161	296 (73.27)
	Computer with 10 computers	10	5	5 (50.00)
	Pre Clinical Science Lab	37	56	0
Consolidated position of GNC of Raigarh Jagdalpur & Rajnandgaon	Nursing foundation and medical surgical	3236	2379	1680 (51.92)
	Community Health Nursing	281	682	21 (7.47)
	OBG and Pediatrics	219	309	45 (20.55)
	Nutrition	1212	588	677 (55.86)
	Computer with 10 computers	47	39	8 (17.02)
	Pre Clinical Science Lab	131	132	46 (35.11)

Appendix 3.2.1
(Referred to in paragraph 3.2.2.2; page 123)
Statement showing variation, time and cost over run

Sl. No.	Name of division	Name of bridge work	Stipulated date of Completion	Date of Completion	Reason for delay	Delay in months	Escalation paid (₹ in lakh)	Cost of additional work for post tender changes (₹ in lakh)
1	2	3	4	5	6	7	8	9
1	Ambikapur	Construction of approach road and toe wall across Rehand River on Wadrafnagar-Balangi road	29.05.09	30.6.15	Post tender changes in drawing and design	73	-	207.61
2	Ambikapur	Construction of high level bridge across Mainy river on Kudkeji; Khajari-Bagaijhariva road	15.01.15	31.3.15	Post tender changes in drawing and design	2	-	37.96
3	Ambikapur	construction of three number of high level bridges	12.03.17	10.6.16	Post tender changes in drawing and design	-	-	111.12
4	Ambikapur	construction of high level bridges i/c approach road across Marwa river on Chando-Ghodasot road	06.03.12	21.1.15	Post tender changes in drawing and design	34	-	30.26
5	Bilaspur	Construction of Bridge Across Agar River on Rangarh-Mungeli Road in km. 2/4 Near Kharraghat	15.06.09	Work in Progress	Post tender changes in drawing and design and Delay in Land acquisition	81	-	36.52
6	Bilaspur	Construction of Bridge Across Agar River in Mungeli City	30.11.13	Work in Progress	Post tender changes in drawing and design	28	-	39.40
7	Bilaspur	Construction of Railway Over Bridge on Howrah-Mumbai Rail Line in km. 715/20-22 Near Lalkhadan	20.11.14	Work in Progress	Post tender changes in drawing and design and Delayed approval of drawing and design	16	52.42	136.46
8	Bilaspur	Construction of Railway Over Bridge on Howrah-Mumbai Rail Line in km. 672/11-18 Near Khokhsa	16.10.14	Work in Progress	Post tender changes in drawing and design, Delay in Land acquisition and Delayed approval of drawing and design	17	52.45	351.77
9	Bilaspur	Construction of bridge and approach road across Hasdeo river on Pendri-Gomda (Govinda) road	24.03.12	Work in Progress	Post tender changes in drawing and design and Delay in Land acquisition	48	148.14	135.21

Sl. No.	Name of division	Name of bridge work	Stipulated date of Completion	Date of Completion	Reason for delay	Delay in months	Escalation paid in delay period (₹ in lakh)	Cost of additional work for post tender changes (₹ in lakh)
10	Bilaspur	Construction of HL bridge and approach road across Tesusa nalla at km 1/6 on Salfa Saket road	12.04.15	12.11.2015	Post tender changes in drawing and design	7	-	24.43
11	Bilaspur	Construction of Bridge Across Nipaniya Nalla on Hirri-Bilha Road in km. 2/6	18.01.17	Work in Progress	Delay in Land acquisition	-	-	-
12	Bilaspur	Construction of Bridge Across Sone River on Balpur-Darrabhata-Rewapar-Kharwani Road.	14.01.17	Work in Progress	Delay in Land acquisition	-	-	-
13	Bilaspur	Construction of Bridge Across Kholar Nalla on Jawali-Singhali Road.	31.12.15	Work in Progress	Delay in Land acquisition	3	-	-
14	Bilaspur	Construction of Bridge Across Chhindai Nalla on Chorhatti-Madwani Road.	09.04.15	Work in Progress	Delay in Land acquisition	11	-	-
15	Bilaspur	Construction of Bridge Across Tan River on Pali-Tanakhar-Pondi-Bango Road.	21.10.14	Work in Progress	Delay in Land acquisition	17	-	-
16	Bilaspur	Construction of Bridge Across Borai River on Sakti-Singhansara Road in km. 1/2	12.04.15	Work in Progress	Delay in Land acquisition	11	-	-
17	Bilaspur	Construction of Bridge Across Maniyari River on Panchbahara-Amlikampa-Chhithapara Road in km. 2/4	15.03.17	Work in Progress	Delay in Land acquisition	-	-	-
18	Bilaspur	Construction of Bridge Across Karauwa Nalla on Jogi-Dajapur Road.	14.01.15	Work in Progress	Delay in Land acquisition	26	-	-
19	Bilaspur	Construction of Bridge Across Borai River on Bhamahul-Boirdih-Barduli Road.	23.04.14	Work in Progress	Delay in Land acquisition	23	-	-
20	Bilaspur	Construction of Bridge Across Mahanadi river on Birra-Bhatgaon road	17.03.10	31.03.11	Delay in Land acquisition	20	-	-
21	Bilaspur	Construction of Bridge Across Leelagar river on Uni-Gadaghat road	15.02.14	30.05.15	Delay in Land acquisition	11	2.42	-
22	Bilaspur	Construction of Bridge Across Borai river on Riwadh-Pirda road	03.06.12	31.03.14	Delay in Land acquisition	24	44.69	-

Sl. No.	Name of division	Name of bridge work	Stipulated date of Completion	Date of Completion	Reason for delay	Delay in months	Escalation paid in delay period (₹ in lakh)	Cost of additional work for post tender changes (₹ in lakh)
23	Bilaspur	Construction of Railway Over Bridge on Howrah-Mumbai Rail Line in km. 665/7-9 Near Champa	13.09.15	Work in Progress	Delayed approval of drawing and design	-	-	-
24	Bilaspur	Construction of Railway Over Bridge on Bilaspur-Katni Rail Line in Km. 1817/13 Near Gaurella.	26.03.16	Work in Progress	Delayed approval of drawing and design	-	-	-
25	Jagdalpur	Construction of HL bridge across Indrawati river at km 2/8 of Ghatpadmur-Karkanar road	29.11.14	Work in Progress	Post tender changes in drawing and design, Delay in Land acquisition and Delayed approval of drawing and design	16	6.5	228.29
26	Jagdalpur	Construction of HL bridge and approach road across Indrawati river at km 2/2 to 2/4 of Takraguda-Bade Chakwa road	13.01.14	14.06.2014	Post tender changes in drawing and design and Delayed approval of drawing and design	5	12.14	40.02
27	Jagdalpur	construction of H L Bridge across Bhaskeli River in km 4/2 on Tarapur -Borgaon Road	21.11.08	31.03.13	Post tender changes in drawing and design and Delayed approval of drawing and design	3	-	29.91
28	Jagdalpur	Bhadisgaon-Morathpal road in k.m. 3/4 on koyar nalla bridge.	15.06.07	14.12.11	Delay in Land acquisition	8	-	-
29	Jagdalpur	Belgaon-Nagarnar road in k.m. 1/2 on Indrawati river bridge.	21.10.09	15.09.13	Delay in Land acquisition	5	-	-
30	Jagdalpur	Sosanpal-parakoet road in k.m. 1/8 on Koyar Nalla bridge.	07.03.07	31.10.12	Delay in Land acquisition	8	-	-
31	Jagdalpur	Gadiya-anjer road in k.m. 1/7/6 on Mandher Nalla.	22.11.14	07.11.15	Delay in Land acquisition	3	-	-
32	Jagdalpur	Antegarh-Kalgaon road in k.m. 3/4 on Kalgaon Nalla.	15.06.13	under progress	Delay in Land acquisition	1	-	-

Sl. No.	Name of division	Name of bridge work	Stipulated date of Completion	Date of Completion	Reason for delay	Delay in months	Escalation paid in delay period (₹ in lakh)	Cost of additional work for post tender changes (₹ in lakh)
33	Jagdarpur	Construction of high level bridge across Turi River 7/10 on Danwarthar-Saranda - Kumbharkhar Road.	31.01.12	29.01.13	Delay in Land acquisition	4	-	-
34	Jagdarpur	Construction of bridge across Shabri river at km 2/2 on Dornapal Kalimela road	08.02.15	under progress	Delay in Land acquisition	14	-	-
35	Jagdarpur	Construction of Bridge i/c approach road across Kotari River in Km 50/10 on Bhanupratappur Pakhanjoor road.	15.04.10	30.01.12	Delayed approval of drawing and design	-	-	-
36	Jagdarpur	Construction of High level bridge across Hatkul river in k.m. 1/6 On Vyas Kongera Dev Kongera road.	05.04.12	20.10.12	Delayed approval of drawing and design	-	-	-
37	Jagdarpur	Constructio of Bridge i/c approaches road Hum pipe culvert across chinar River in K.m. 6/4 on Korar-Bhairadh-Sureli Road.	05.11.11	30.06.12	Delayed approval of drawing and design	-	-	-
38	Jagdarpur	Construction of H.L. Bridge i/c approach road across Devdha Nalla in km. 6/6 on Barda-Kapsi road	20.05.12	27.03.14	Delayed approval of drawing and design	-	-	-
39	Jagdarpur	Construction of H.L. Bridge On Goriyabhar Nalla in k.m. 2/2 On Jagdarpur-Karkapal-Podguda road.	27.03.13	31.05.14	Delayed approval of drawing and design	-	-	-
40	Jagdarpur	Construction of H.L. Bridge i/c approach road across Dankami river in km. 86/8-10	20.01.13	10.06.14	Delayed approval of drawing and design	-	-	-
41	Jagdarpur	Construction of H.L. Bridge i/c approach road across Markandi river in k.m. 1/2 on Kesharpal Nandapura road.	06.01.14	14.12.14	Delayed approval of drawing and design	-	-	-
42	Jagdarpur	Construction of H.L. Bridge i/c approach Jhura Nadi in k.m. 4/6 On Aroud Mooruntara Devinawagaon road.	05.04.14	23.03.16	Delayed approval of drawing and design	-	-	-

Sl. No.	Name of division	Name of bridge work	Stipulated date of Completion	Date of Completion	Reason for delay	Delay in months	Escalation paid in delay period (₹ in lakh)	Cost of additional work for post tender changes (₹ in lakh)
43	Jagdulpur	Construction of Bridge i/c approach road across Indrawati river in k.m. 1/2 on Belgaon-Nagarnar road.	18.10.09	18.09.13	Delayed approval of drawing and design	-	-	-
44	Jagdulpur	Construction of Bridge i/c approach road across in k.m. 3/4 on Kalgaon Nalla Antagarh-Kalgaon road	20.02.13	Work in Progress	Delayed approval of drawing and design	-	-	-
45	Jagdulpur	Construction of Bridge i/c approach road across in k.m. 2/2 on Sendar River Surawand-Patoli road.	30.11.14	Work in Progress	Delayed approval of drawing and design	-	-	-
46	Jagdulpur	Construction of Bridge i/c approach road across in k.m. 2/2 on Sabri River Dornapal-Kalimela road.	05.01.15	Work in Progress	Delayed approval of drawing and design	-	-	-
47	Raigarh	Construction of bridge across Mahanadi river on Surajgadh-Nadigaon road	02.11.11	15.06.13	Post tender changes in drawing and design and Delay in Land acquisition	19	-	747.48
48	Raigarh	Construction of Bridge Across Kinkari Nalla at 2/6 KM on Tausir-Lendhra road	19.06.13	31.05.15	Delay in Land acquisition	-	-	-
49	Raigarh	Construction of Bridge Across Pathari Nalla at 12/2 on Nandeli-Chaple road	19.04.13	15.01.15	Delay in Land acquisition	-	-	-
50	Raipur	Construction of high level bridges across Sondhour river on Sarabhadar-Jadjadi-gariyabandh Road	18.1.15	under progress	Post tender changes in drawing and design	-	-	2.89
51	Raipur	Construction of high level bridges across Kolhana Nalla on Chandkhuri-Adsena-Mohadi road	10.5.15	9.5.15	Post tender changes in drawing and design	-	-	89.52

Sl. No.	Name of division	Name of bridge work	Stipulated date of Completion	Date of Completion	Reason for delay	Delay in months	Escalation paid in delay period (₹ in lakh)	Cost of additional work for post tender changes (₹ in lakh)
52	Raipur	Construction of three number of high level bridges across Jabbar nalla in km 6/6, Chhokra nalla in km 7/8 and Amaseoni nalla in km 9/8 of Raipur-Balodabazar road	25.4.13	31.1.14	Post tender changes in drawing and design	-	-	290.00
53	Raipur	construction of road under bridge at railway km 831/15-15-17 B on Mumbai-Howrah railway track (Urkura-Sarona by pass) in km 2/2-4 of NH-6 to Kota road	27.8.13	10.10.15	Post tender changes in drawing and design and Delay in Land acquisition	19	69.83	43.05
54	Raipur	construction of High level bridge i/c approaches, Box bridge and HP culvert across Kharun river on Murethi-Khudmudi road	02.11.13	30.10.15	Post tender changes in drawing and design and Delay in Land acquisition	8	-	151.84
55	Raipur	construction of High level bridges across Amanalla at Gattasilli-Birguddi Road	10.6.14	30.03.16	Post tender changes in drawing and design	-	-	42.93
56	Raipur	Construction of High level bridge across Pairy River in Mohra- Pontra-Gariabandh Marg Km-3/10	15.6.13	30.03.16	Post tender changes in drawing and design	-	-	78.91
57	Raipur	Construction of High level bridge across Mahanadi River on Donar-Borsi Marg km-2/6-8	17.1.11	21.3.16	Post tender changes in drawing and design and Delay in Land acquisition	62	339.64	-
58	Raipur	Construction of RUB- Geeta nagar- Rannagar	12.8.13	under progress	Post tender changes in drawing and design and Delay in Land acquisition	31	52.11	87.48
59	Raipur	Construction of Bridge across Pairi River at 5/6-8 Km on Gariyaband -Kochway Road	4.1.14	15.6.15	Delay in Land acquisition	17	64.34	-

Sl. No.	Name of division	Name of bridge work	Stipulated date of Completion	Date of Completion	Reason for delay	Delay in months	Escalation paid in delay period (₹ in lakh)	Cost of additional work for post tender changes (₹ in lakh)
60	Raipur	High Level Bridge across Paity River on Nahargaon-Nagabuda-barula road Km 5/6-8	4.11.13	under progress	Delay in Land acquisition	29	63.69	-
61	Raipur	Construction of High level bridge across Nagdeo nalla in km 3/10 of Hardi-Kundel road	11.12.15	under progress	Delay in Land acquisition	3	-	-
62	Rajnandgaon	Construction of three number of over passes in Rajnandgaon by-pass Road	13.08.14	under progress	Post tender changes in drawing and design	-	-	331.22
63	Rajnandgaon	Construction of high level bridges including approaches and hume pipe culvert across Sheonath river on Dandesara-Samoda road	13.03.15	under progress	Post tender changes in drawing and design	-	-	175.85
64	Rajnandgaon	construction of high level bridge across Sheonath river on Durg Rajnandgaon road (old NH-6)	04.03.17	under progress	Post tender changes in drawing and design	-	-	398.34
65	Rajnandgaon	construction of bridge across Sheonath river on Rudgaon-Dongargaon road	15.04.15	completed	Post tender changes in drawing and design	-	-	228.77
66	Rajnandgaon	construction of high level bridges including approaches across Gajnarra Nalla on Dongargarh-Chichola road	10.03.15	30.01.16	Post tender changes in drawing and design	-	-	118.67
67	Rajnandgaon	construction of bridge including approaches across Sheonath river in Nandiya -baramundi road	14.11.13	01.10.15	Post tender changes in drawing and design and Delayed approval of drawing and design	24	44.77	136.34
68	Rajnandgaon	construction of submersible bridge across Sheonath river on Kondiokasa-Arajkund-patan road	21.4.14	18.6.14	Post tender changes in drawing and design	-	-	69.90
69	Rajnandgaon	construction of high level bridge across Sheonath river on Tulsi-pusari road	23.12.11	27.3.16	Post tender changes in drawing and design	-	-	66.57

Sl. No.	Name of division	Name of bridge work	Stipulated date of Completion	Date of Completion	Reason for delay	Delay in months	Escalation paid in delay period (₹ in lakh)	Cost of additional work for post tender changes (₹ in lakh)
70	Rajnandgaon	construction of bridge including approaches across Phonk river on Patharra-Pithari-Amaghat road	26.11.11	30.11.14	Post tender changes in drawing and design	-	-	1.91
71	Rajnandgaon	construction of bridge including across Banjar river usarbahi-Pandaria Danoth road	3.3.15	3.3.15	Post tender changes in drawing and design	-	-	9.95
72	Rajnandgaon	Motu nalla bridge on Karesara Khamariya road	31.03.12	26.02.13	Delayed approval of drawing and design	-	-	-
73	Rajnandgaon	Hamp river bridge on Motu Malda road	15.01.13	30.03.13	Delayed approval of drawing and design	-	-	-
74	Rajnandgaon	Jhujhara nalla bridge on Balod-Orma-Jaganathpur road	15.11.12	31.03.14	Delayed approval of drawing and design	-	-	-
75	Rajnandgaon	Sukha nalla bridge ob Ganeri-Chiddo road	15.01.13	09.03.14	Delayed approval of drawing and design	-	-	-
76	Rajnandgaon	Dudiyā and Kandul bridge on Rajnandgaon-Gunderdehi road	15.11.12	30.11.13	Delayed approval of drawing and design	-	-	-
77	Rajnandgaon	Bridge on Junglepur-Baputola road	15.11.12	30.12.13	Delayed approval of drawing and design	-	-	-
78	Rajnandgaon	Balance work of Ghumariya nalla bridge on Dongargaon-Chhuriya road	05.02.13	21.02.14	Delayed approval of drawing and design	-	-	-
79	Rajnandgaon	Peteshree bridge on Jatkanhar-Dharmshindhi road	15.11.13	30.10.14	Delayed approval of drawing and design	-	-	-
80	Rajnandgaon	Fagdutola bridge on Aliwara Fagdutola road	20.02.14	19.03.14	Delayed approval of drawing and design	-	-	-
81	Rajnandgaon	Rajnandgaon bypass	13.08.14	Under progress	Delayed approval of drawing and design	-	-	-
82	Rajnandgaon	Goriya nalla bridge on Papara-Parsada road	10.03.14	Under progress	Delayed approval of drawing and design	-	-	-

Sl. No.	Name of division	Name of bridge work	Stipulated date of Completion	Date of Completion	Reason for delay	Delay in months	Escalation paid in delay period (₹ in lakh)	Cost of additional work for post tender changes (₹ in lakh)
83	Rajnandgaon	Construction of bridge across Sheonath river on Bharegaon-Raveli Rajnandgaon road	10.05.15	Under progress	Delayed approval of drawing and design	-	-	-
84	Rajnandgaon	Construction of bridge across Sheonath river on Sakardahara-Pangri road	11.05.15	Under progress	Delayed approval of drawing and design	-	-	-
85	Rajnandgaon	Jhura nalla on Baniyatola Magarghgra road	25.03.15	20.09.15	Delayed approval of drawing and design	-	-	-
86	Rajnandgaon	Repairing work of Sheonath bridge (Moharghat) on Rajnandgaon-Antagarh road	18.04.14	07.07.14	Delayed approval of drawing and design	-	-	-
87	Rajnandgaon	Karra nalla on Setva-Katori road	27.11.15	27.02.16	Delayed approval of drawing and design	-	-	-
Total							953.14	4480.60

Appendix-3.2.2

(Referred to in paragraph 3.2.2.3: page 123)

Statement showing inaction/delayed action on defaulting contractors by the department

Sl No.	Name of division	Name of work	contract sum (₹ in lakh)	Scheduled date of completion	Extension of time granted without penalty	Status of work as on 31.03.16/Date of completion	Action taken by the department	delay for which penalty leviable (in months)	Amount was to be recovered for delay/ termination (₹ in lakh)	Recovered amount (₹ in lakh)	Balance Amount (₹ in lakh)	Price escalation paid for the period not extended validly	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	Ambikapur	Construction of bridge across Gej River on Soas-Chirni road	186.49	19.05.12		Under progress as on June 2016	-	49	11.19	0	11.19	-	Contractor not started the work.
2		Construction of high level and approach across chhanan river on jannadand-Dumorkorkha Road	291	17.4.14	18.4.15 to 29.2.16	28.12.15	-	12	17.46	0	17.46	6.32	Time extension for 18.4.14 to 17.4.15 not sanctioned and penalty not imposed
3		construction of bridge and approach road across Sindur nalla on Balrampur-Kerta Road	102.02	15.5.09		Under progress as on June 2016	-	85	6.12	0	6.12	-	very slow execution of work by contractor
4		construction of high level and approach across Naktinalla on Baikunthipur-Jatsemar Road	73.37	9.12.12	10.12.12 to 15.6.13	terminated 31.10.14	terminated 31.10.14	22	11.52	4.38	7.14	-	-
5		construction of high level and approach across Moren river on Panasara-Odari-Badkagaon Road	277.26	15.1.16	-	Mar-16	-	3	16.64	0	16.64	-	-
6	Bilaspur	Construction of HL bridge across Mahanadi river on Birra-Bhagaon road	1085.62	17.03.10	30.12.10	31.03.11	-	3	65.13	0	65.13	-	-
7		construction work 1/2 km Agar Bridge on Goindapathriya Road	2365.3	25.05.11	15.06.12	Incomplete	Terminated on 13.01.14	19	35.36	22.71	12.65	-	-

Sl No.	Name of division	Name of work	contract sum (₹ in lakh)	Scheduled date of completion	Extension of time granted without penalty	Status of work as on 31.03.16/Date of completion	Action taken by the department	delay for which penalty leviable (in months)	Amount was to be recovered for delay/termination (₹ in lakh)	Recovered amount (₹ in lakh)	Balance Amount (₹ in lakh)	Price escalation paid for the period not extended validly	Remarks
8	Jagdalpur	Construction of HL bridge across Indrawati river at km 2/8 of Ghatpadnur-Karkarur road	581	29.11.14	30.11.14 to 15.06.15 and 16.10.15 to 15.04.16	Under progress as on may 2016	-	4	34.86	0	34.86	-	Extension for the period from 16.06.15 to 15.10.15 was not granted hence penalty should have been levied
9		Construction of bridge and approach road across Mandri river at km 1/6 of Mandri-Mode road	101	06.10.11		Incompleted	Terminated on 07.04.14	29	27.3	2.71	24.59	-	-
10	Raigarh	Construction of H.L. Bridge and approach road across Mand River on Panjhar-Deori Road	751	21.03.13	31.03.15	Under progress as on march 2016	-	12	45.06	0	45.06	-	-
11	Raipur	Construction of high level bridge including approaches across Mahanadi river on Birgudi-Bhumka-Belagaon road	2087.94	24.11.13		30.6.14		7	125.28	0	125.28		
12		Construction of high level bridges across Sindur river on Sarabhadar-Jadjadi-gariyabandh Road	1017.16	18.1.15	up to 15.1.16	Under progress up to July 2016	-	5	61.03	0	61.03	-	-
13		High level bridge across Daldal Seoni nalla on Saddu-Urkura road Chhokara nalla	773.49	10.5.15		Under progress as on July 2016	-	14	46.41	0	46.41	-	contractor stopped the work since 14.1.14, no action was taken

Sl No.	Name of division	Name of work	contract sum (₹ in lakh)	Scheduled date of completion	Extension of time granted without penalty	Status of work as on 31.03.16/Date of completion	Action taken by the department	delay for which penalty leviable (in months)	Amount was to be recovered for delay/ termination (₹ in lakh)	Recovered amount (₹ in lakh)	Balance Amount (₹ in lakh)	Price escalation paid for the period not extended validly	Remarks
14	Raipur	Construction of High level bridges across Amanalla at Gattasilli-Brigundi Road	264.95	10.6.14	31.12.15	30.3.16	-	3	15.90	0	15.90	-	-
15		Construction of High level bridge across Paity River in Mohra- Pontra-Gariabandh Marg Km-3/10	793.92	15.6.13		30.3.16		33	47.64	0	47.64	25.05	-
16		Construction of High level bridge across Darla nalla on Jalai-Sipur-Baldakachhar-Temri Road Km-3/10	189.44	15.6.14	16.10.14 to 30.6.15,	30.6.15		12	11.37	3.82	7.55	-	16.6.14 to 15.2.15 with penalty and 16.2.15 to 30.6.15 without penalty and without escalation
17	Rajnandgaon	Construction of three number of over passes in Rajnandgaon by-pass Road	2593.32	13.8.14		Under progress as on May 2016		19	155.60	0	155.60	-	
18		Construction of bridge including approaches across Phonk river on Patharra-Pithari-Amaghat road	121.41	26.11.11	up to 9.6.14	30.11.14		6	7.28	1.45	5.83		
19		Construction of bridge including approach across Tandula river on Padkighat-Parreguda	330.36	31.3.12		30.10.14		29	19.82	3.97	15.85		
Total											721.90	31.37	

Appendix 3.2.3

(Referred to in paragraph 3.2.3.3; page 126)

Statement showing unequal combination of approach and carriage way

Sl No.	Name of division	Name of Bridge	Width of carriage way of bridge (in meter)	Width of carriage way of approach Road (in meter)
1	2	3	4	5
1	Jagdalpur	construction of high level bridge across Indravati River at Km 2/8 of Ghat-Padmur-Karkanar Road	11.1	7
2		Construction of high level bridge across Dankini River at Km 3/2 of Metapal-Kawargaon (Karamulera-Patel Para) Road	7.5	3.75
3	Rajnandgaon	Construction of bridge across Sheonath river on Rudgaon-Dongargaon road	7.5	3.75
4		Construction of bridge including approaches across Sheonath river in Nandiya -bararmundi road	7.5	3.75
5		Construction of high level bridge across Sheonath river on Tulsi-pusari road	7.5	3.75
6		Construction of bridge including approaches across Phonk river on Patharra-Pithari-Amaghat road	7.5	3.75
7		Construction of bridge including approach across Tandula river on Padkighat-Parreguda	7.5	3.75

Appendix-3.2.4*(Referred to in paragraph 3.2.3.4; page 126)***Statement showing contracts not finalised**

Sl No.	Name of Division	Name of work	Agreement Number	Date of completion	Total payment made to the contractor (₹ in lakh)	Status of final bill paid Yes/No	Period elapsed after completion as on June 2016 (in months)
1	2	3	4	5	6	7	8
1	Ambikapur	Construction of High level bridge including approach road across Atem river on Bakirma-Nawapara road	9 DL/14-15	25.03.16	244.25	No	3
2		Construction of High level bridge including approach road across Moren river on Ambikapur-Banaras main road to Pansara-Odari-Badkaga on road	5 DL/14-15	05.04.16	247.17	No	3
3		Construction of High level bridge including approach road across Banki river on Kewra-Palda road	16 DL/13-14	20.1.16	278.3	No	7
4	Raipur	Construction of road under bridge at railway km 831/15-15-17B on Mumbai-Howrah railway track (Urkura-Sarona bypass) in km 2/2-4 of NH-6 to Kota road	29DL/11-12	10.07.16	638.96	No	8
5		construction of high level bridge across Amanalla on gatasilli -birgudi road	35DL/12-13	31.3.16	273.93	No	3
6	Rajnandgaon	Construction of High level bridge and approach road across Jhura river on Baniyatola-Magardhokra road	13 DL/13-14	20.09.15	270.51	No	9
7		Construction of Railway over bridge at Dongargarh on Howda-Mumbai rail line	4 DL/06-07	15.10.12	861.85	No	44

Appendix 3.2.5

(Referred to in paragraph 3.2.3.6; page 127)

Statement showing overpayment of escalation due to wrong calculation

Sl No	Name of division	Name of work	Brief of unspecified indices/erroneous calculation/ over payment of escalation	Excess payment of price escalation (₹ in lakh)
1	2	3	4	5
1	Jagdalpur	Bridge across Ganjadih river on Vishrampuri-Ravanaguda road in kondagaon district	Index of "steel rod "and "slag cement " used inplace of "Rebar "and "grey cement"	2.74
2	Bilaspur	Construction of Railway Over Bridge at Akaltara on Mumbai-Howra rail line km 691/31	Alteration in MB/ overwriting and modication in the MB in arriving value of work done since previous bill etc.	28.65
3	Raipur	Construction of ROB at Mova on Raipur-Balodabazar road	Calculation error	23.32
4	Raipur	Construction of bridge including approaches across Mahanadi river on Abhanpur-Rajim-Gariyaband road	Calculation error	5.68
Total				60.39

Appendix 3.2.6

(Referred to in paragraph 3.2.3.7; page 127)

Statement showing cases where expenditure beyond 10 per cent of AA was incurred without revised AA

Sl No.	Name of Bridge division	Name of work	Date of work order	Amount of AA (₹ in lakh)	Amount of contract (₹ in lakh)	Up-to-date expenditure on the work (₹ in lakh)	Maximum admissible expenditure (amount of AA plus 10 per cent)	Total expenditure likely to be increased (₹ in lakh)	Unauthorised expenditure beyond 10 per cent of AA (₹ in lakh)	Delay in (month) obtaining revised AA (as on (Dec 2016)
1	2	3	4	5	6	7	8	9	10	11
1	Ambikapur	construction of high level bridge across Atem river on Bakirma-nawapara road	5.11.14	240	333	244.25	264	69	-	25
2	Bilaspur	Construction of High Level bridge across Mahanadi river on Birra-Bhatgaon road	18.10.07	1069.12	1085.62	1240.42	1176.032		64.39	62
3	Jagdalpur	construction of high level bridge across sabri river (Motu Ghat) at Km 2/2 to 2/4 of nagar Panchyat Konta to Orissa Approach Road	08.06.15	1556.67	2907.61	14.54	1712.34	1195.27	-	18
4		Construction of High Level bridge across Kalgaon river at km 3/4 of Antagarh-Kalgaon road	22.07.13	326.78	418.5	140.96	359.46	59.04	-	41
5		Construction of High level bridge across Kotri river at km 15/2 of Pakhanjur-Pratappur-Koyalibeda road	12.09.13	452.96	715.15	423.49	498.26	216.89	-	39
Total								1540.209	64.39	

Appendix 3.2.7

(Referred to in paragraph 3.2.5; page 129)

Statement showing recovery at the instance of Audit

Sl No.	Name of Division	Name of work	Brief of observation	Accepted money value (₹ in lakh)	Amount recovered (₹ in lakh)	Remarks
1	2	3	4	5	6	7
1	Ambikapur	Construction of Bridge across Sindur nalla on Balrampur Kerta road	Recovery from defaulting contractor	6.12	0	
2	Ambikapur	Construction of high level Bridge across on Nakti nalla on Baikunthpur Jatsemer road.	Recovery from defaulting contractor	11.52	4.38	
3	Bilaspur	construction of Bridge across Agar River at km 1/2 on govinda-Patharia road	Recovery from defaulting contractor	12.62	0	
4	Jagdapur	Construction of bridge and approach road across Mandri river at Km 1/6 of Mandri-Mode road	Recovery from defaulting contractor	24.59	0	
5	Raigarh	Construction of high level Bridge across on Mand river on Panjhar-Deori road.	Recovery from defaulting contractor	45.06	0	
6	Raipur	Construction of high level Bridge including approach road across Mahanadi river on Birguddi-Bhumka -Belargaon road	Recovery from defaulting contractor	12.53	0	
7	Raipur	Construction of high level bridge across Mohra-Pantra-Gariyaband road km 3/10	Recovery from defaulting contractor	6.19	0	
8	Bilaspur	Construction of high level bridge across Mahanadi -birra-bhatagaon road	damages of the bridge	36.14	36.14	
9	Raipur	Construction of high level Bridge including approach road across Mahanadi river on Birguddi-Bhumka -Belargaon road	damages of the bridge	39.52	39.52	rectified by the contractor (26.11.2016)
10	Raigarh	Construction of bridges and approach road across Kelo river near Gowardhanpur and near Jindal pump house on Raigarh by-pass road.	damages of the bridge	19.77	19.77	
11	Raipur	Construction of high level Bridge including approach road across Mahanadi river on Birguddi-Bhumka -Belargaon road	inadmissible payment on extra work	2.63	2.63	
12	Raipur	Construction of high level Bridge on Gariyabandh-Nahargaon-Kochway road	deduction on account of rebate	258.4	258.4	
13	Raipur	Construction of Soundhur river on sarabhar-Jadjadda-Gariyabandh road	deduction on account of rebate	23	23	
14	Raipur	Construction of bridge across parry road on Mohra-Pantra road	deduction on account of rebate	64.64	64.64	
15	Raipur	Construction of Bridge across jhurra river on baniyatola-Magardhogra road	deduction on account of rebate	9.88	9.88	
16	Rajnandgaon	Construction of three number of overpassess on Rajnandgaon by-pass road	deduction on account of rebate	130.44	130.44	

17	Raigarh	Construction of high level bridge on kinkari nalla at km 2/6 on Tausir lenthra road	deficiency in completion date	9.5	9.5	
18	Jagdapur	Construction of high level bridge across indravati river at km2/2 to 2/4 on Takraguda-Bade Chakwa road	deficiency in completion date	24.77	24.77	
19	Ambikapur	Construction of bridge across Bahuta river on manendragarh-Kasabakra road	over payment of price escalation	1.89	1.89	
20	Raipur	Construction of high level bridge across on mahanadi River on Donar-Borsi road	over payment of price escalation	4.51	4.51	
21	Raipur	Construction of high level bridge across on Paury River at km 5/6-8 on Nahargaon-Nagabuda-Barula road	over payment of price escalation	1.79	1.79	
22	Raipur	Construction of high level bridge across on Khuti nalla at km 1/2 of Kumhari-Karrabhauna road	over payment of price escalation	0.8	0.8	
23	Bilaspur	Construction of railway over bridge over Akaltara- Mumbai-Howrah line	over payment of price escalation	9.02	9.02	
24	Bilaspur	Construction of bridge across Agar River at Kharra ghat at km 2/4 on Ramgarh Mungali road	deficiencies observed due to changing of earlier decision of extension of time	10.68	10.68	
25	Raigarh	Construction of high level bridge on Kinkari nalla at km 2/6 on Tausir lenthra road	deficiencies observed due to changing of earlier decision of extension of time	13.07	6.54	
26	Raigarh	Construction of high level across Pathari nalla at km 12/2 Nandeli Chaple road	deficiencies observed due to changing of earlier decision of extension of time	7.31	3.66	
Total				786.39	661.96	

Appendix -3.3.1
(Referred to in paragraph 3.3.3.1; page 135)

Excess payment of subsidy in State sponsored Dairy/NABARD sponsored (Dairy, Goat, Poultry) Entrepreneurship Development scheme

Sl. No.	Name	Cat.	Block	District	Year	Name of Unit	Bank name	Loan Amount sanctioned by bank	Loan amount released by bank up to date	Subsidy released to bank by Department	Subsidy was to be released @ 25% (Gen/Obc) or 33.3% (SC/ST)	Excess subsidy
1	2	3	4	5	6	7	8	9	10	11	12	13
(A) Subsidy under State sponsored dairy scheme												
1	Hiraaram/Devram	SC	Kodapar, Arang	Raipur	2013-14	Dairy	BOB, Arang	500000	233000	165000	77589	87411
2	Sanat Joshi/Balhu	SC	Kodapar, Arang	Raipur	2013-14	Dairy	BOB, Arang	500000	233000	165000	77589	87411
3	Shankar lal	SC	Arang	Raipur	2014-15	Dairy	PNB, Mandirhasod	500000	263700	165000	87812	77188
4	Satnam/Jivrakhan	Gen	Arang	Raipur	2015-16	Dairy	PNB, Mandirhasod	450000	415000	125000	103750	21250
5	Dharmendra Bais/Shiv kumar	Gen	Arang	Raipur	2015-16	Dairy	PNB, Mandirhasod	450000	415000	125000	103750	21250
6	Tejram Yadav/Jagdish yadav	Gen	Arang	Raipur	2015-16	Dairy	PNB, Mandirhasod	450000	415000	125000	103750	21250
7	Sumitra devi Yadav/Dhanjay Kr.	OBC	Sirgit, Bilaspur	Bilaspur	2014-15	Dairy	Vijaya Bank, Bilaspur	450000	450000	125000	112500	12500
8	Dhanjay Yadav/Anugrah Yadav	OBC	Gandhi nandan ward, Bilaspur	Bilaspur	2014-15	Dairy	Vijaya Bank, Bilaspur	450000	450000	125000	112500	12500
9	Maa Gauri Swa Sahayta Sannuh	Gen	Sevar, Belha	Bilaspur	2014-15	Dairy	Central Bank of India, Belha	425000	169000	106000	42250	63750
10	Yashaswini Swa Sahayta sannuh	Gen	Sevar, Belha	Bilaspur	2014-15	Dairy	Central Bank of India, Belha	425000	215000	106000	53750	52250
11	Ridhi-Sidhi Swa Sahayta Sannuh	Gen	Sevar, Belha	Bilaspur	2014-15	Dairy	Central Bank of India, Belha	425000	210000	106000	52500	53500
12	Mahila Roshni Swa Sahaytal sannuh	Gen	Sevar, Belha	Bilaspur	2014-15	Dairy	Central Bank of India, Belha	425000	294000	106000	73500	32500
13	Arvind Karkar	SC	Sevar Belha	Bilaspur	2014-15	Dairy	Andhra Bank Bodri, Belha	450000	450000	166425	149850	16575

1	2	3	4	5	6	7	8	9	10	11	12	13
13	Abdul wahid siddiqui	OBC	Juna Belha	Bilaspur	2014-15	Dairy	Andhra Bank Bodri, Belha	450000	450000	125000	112500	12500
14	Manohar yadav	OBC	Kavli gunna	Bilaspur	2014-15	Dairy	Andhra Bank Bodri, Belha	450000	450000	125000	112500	12500
15	Jawahar/Samaru Yadav	OBC	Sevar Belha	Bilaspur	2014-15	Dairy	Andhra Bank Bodri, Belha	450000	450000	125000	112500	12500
16	Amit Dixit	Gen	Sevar, Belha	Bilaspur	2014-15	Dairy	Andhra Bank Bodri, Belha	450000	450000	125000	112500	12500
17	Tikka ram/Ganga ram pal	OBC	Bodri, Belha	Bilaspur	2014-15	Dairy	Andhra Bank Bodri, Belha	450000	450000	125000	112500	12500
18	Lalaram sahu	Gen	Samoda, Arang	Raipur	2014-15	Dairy	BOB, Arang	500000	383000	125000	95750	29250
19	Balaram	Gen	Kodapar, Arang	Raipur	2014-15	Dairy	BOB, Arang	500000	233000	125000	58250	66750
20	Saraj Kumar	Gen	Kodapar, Arang	Raipur	2014-15	Dairy	BOB, Arang	500000	233000	125000	58250	66750
21	Chandrabhusan Joshi	Gen	Kodapar, Arang	Raipur	2014-15	Dairy	BOB, Arang	500000	233000	125000	58250	66750
22	Gulabram/Baharan	Gen	Kodapar, Arang	Raipur	2014-15	Dairy	BOB, Arang	500000	233000	125000	58250	66750
23	Panchram Sahu	Gen	Chakkarbhata Belha	Bilaspur	2015-16	Dairy	Andhra Bank Bodri, Belha	450000	450000	125000	112500	12500
24	Sukhlal Kasyap	Gen	Jagdapur	Jagdapur	2014-15	Dairy	Syndicate Bank, Jagdalpur	425000	230550	166650	57638	109012
25	Iswar Das	Gen	Jagdapur	Jagdapur	2014-15	Dairy	Syndicate Bank, Jagdalpur	450000	331200	125000	82800	42200
26	Rita Nag	Gen	Jagdapur	Jagdapur	2014-15	Dairy	Syndicate Bank, Jagdalpur	450000	376200	125000	94050	30950
27	Manamohan panda	Gen	Jagdapur	Jagdapur	2014-15	Dairy	SBI (ADB) Branch, Jagdalpur	100000	100000	37500	25000	12500
28	Shobha Rani	Gen	Jagdapur	Jagdapur	2014-15	Dairy	SBI (ADB) Branch, Jagdalpur	100000	100000	37500	25000	12500
29	Mohan Nag	Gen	Jagdapur	Jagdapur	2013-14	Dairy	BOB, Jagdalpur	500000	375000	125000	93750	31250
Total								12675000	9325650	3577075	2429328	1147747

(B) Subsidy under NABARD sponsored Dairy/Goat/Poultry scheme

1	2	3	4	5	6	7	8	9	10	11	12	13
1	Madhur Lal Nayak	OBC	Barankela	Raigarh	2012-13	Poultry	C.G. Gramin Bank, Raigarh	500000	125000	125000	31250	93750
2	Md. Wahed Khan/Jahur Khan	Gen	Barankela, Raigarh	Raigarh	2013-14	Poultry	C.G. Gramin Bank, Raigarh	500000	125000	125000	31250	93750
3	Sukhram	SC	Basti	Korea	2012-13	Poultry	PNB, Korea	224000	126000	74592	41958	32634
4	Kedar nath patel	Gen	Bayang	Raigarh	2013-14	Dairy	Dena Bank, Raigarh	500000	285500	125000	71375	53625
5	Indira Nayak	OBC	Raigarh	Raigarh	2013-14	Dairy	C.G. Gramin Bank, Bhupdeopur	500000	290000	125000	72500	52500
6	Hariram yadav	Gen	Arang	Raipur	2013-14	Dairy	PNB, Mandirhasod	450000	380000	125000	95000	30000
7	Kumaribai Yadav	Gen	Arang	Raipur	2013-14	Dairy	PNB, Mandirhasod	450000	420000	125000	105000	20000
8	Charandas Sahu	Gen	Arang	Raipur	2013-14	Dairy	PNB, Mandirhasod	450000	436000	125000	109000	16000
9	Ramsaran Yadav	Gen	Arang	Raipur	2013-14	Dairy	PNB, Mandirhasod	450000	420000	125000	105000	20000
10	Gokulram Yadav	Gen	Arang	Raipur	2013-14	Dairy	PNB, Mandirhasod	450000	395000	125000	98750	26250
11	Josheph Thomas	Gen	Arang	Raipur	2013-14	Dairy	PNB, Mandirhasod	450000	240000	125000	60000	65000
12	Rajendra Kumar Yadav	Gen	Arang	Raipur	2013-14	Dairy	PNB, Mandirhasod	450000	420000	125000	105000	20000
13	Suresh Yadav	Gen	Arang	Raipur	2013-14	Dairy	PNB, Mandirhasod	450000	433000	125000	108250	16750
14	Kheelan Yadav	Gen	Arang	Raipur	2013-14	Dairy	PNB, Mandirhasod	450000	439304	125000	109826	15174
15	Ramsevak/Late Nathuran yadav	Gen	Nakta, Arang	Raipur	2013-14	Dairy	District Cooperative Bank Mandirhasod	500000	250000	125000	62500	62500

1	2	3	4	5	6	7	8	9	10	11	12	13
16	Rajkumar Ghoghode	SC	Khapri, Arang	Raipur	2013-14	Dairy	District Cooperative Bank Mandihassod	0	0	165000	0	165000
17	Nande ram/Fool singh yadav	Gen	Garahdh, Patan	Durg	2013-14	Poultry	District Cooperative Bank Selud, Durg	700000	700000	275000	175000	100000
18	Anup Chandrakar/Khilaawan	Gen	Gudhiyari, Patan	Durg	2013-14	Poultry	District Cooperative Bank Selud, Durg	640000	640000	275000	160000	115000
19	Netram Yadav/Sakharam	Gen	Garahdh, Patan	Durg	2013-14	Poultry	District Cooperative Bank Selud, Durg	570000	570000	275000	142500	132500
20	Galav verma/Munu lal	Gen	Devanada, patan	Durg	2013-14	Poultry	District Cooperative Bank Selud, Durg	500000	500000	250000	125000	125000
21	Kumari Jaivanti Laktra	ST	Khadgawan	Korea	2015-16	Dairy	CBI, Devandand	500000	200000	166500	66600	99900
22	Lalnat Bai	ST	Khadgawan, Korea	Korea	2015-16	Dairy	CBI, Devandand	450000	450000	166500	149850	16650
23	Ballu Pal	OBC	Bodri, Belha	Bilaspur	2013-14	Dairy	Andhra Bank Bodri	450000	450000	125000	112500	12500
24	Kamlesh Rai	Gen	Jagdarpur	Jagdarpur	2013-14	Dairy	Canara bank, Jagdarpur	425000	365000	125000	91250	33750
25	Richa Rai	Gen	Jagdarpur	Jagdarpur	2013-14	Dairy	Canara bank, Jagdarpur	425000	365000	125000	91250	33750
26	Manda Kurupa	Gen	Jagdarpur	Jagdarpur	2013-14	Dairy	Central bank of India, Jagdarpur	375000	375000	125000	93750	31250
27	Rajendra Baghel	ST	Jagdarpur	Jagdarpur	2013-14	Dairy	SBI (ADB) Branch, Jagdarpur	1000000	1000000	373000	333000	40000

1	2	3	4	5	6	7	8	9	10	11	12	13
28	Gaurav Bhura	Gen	Jagdarpur	Jagdarpur	2013-14	Dairy	SBI (ADB) Branch, Jagdarpur	425000	425000	125000	106250	18750
29	Nilesh Bhura	Gen	Jagdarpur	Jagdarpur	2013-14	Dairy	SBI (ADB) Branch, Jagdarpur	425000	425000	125000	106250	18750
30	Dhanurjay Sethiya	Gen	Jagdarpur	Jagdarpur	2013-14	Dairy	SBI (ADB) Branch, Jagdarpur	425000	425000	125000	106250	18750
31	Hemlata Jain	Gen	Jagdarpur	Jagdarpur	2013-14	Dairy	SBI (ADB) Branch, Jagdarpur	425000	425000	125000	106250	18750
32	Baidyanath Sethiya	Gen	Jagdarpur	Jagdarpur	2013-14	Dairy	SBI (ADB) Branch, Jagdarpur	425000	425000	125000	106250	18750
33	Shailendra Dewangan	Gen	Jagdarpur	Jagdarpur	2013-14	Dairy	SBI (ADB) Branch, Jagdarpur	425000	425000	125000	106250	18750
Total								15359000	12949804	5020592	3384859	1635733
Grand Total (A) + (B)								28034000	22275454	8597667	5814187	2783480

Appendix –3.3.2

(Referred to in paragraph 3.3.3.1: page 136)

Details of Beneficiaries' Identified in Joint Physical Verification under NABARD & State Dairy Scheme

Districts	Name of Beneficiaries	subsidy released in year	Scheme	No. of animal for which loan sanctioned	Loan Sanctioned	Subsidy Granted	Date of Joint Physical Verification	Position of the unit on the date of Joint physical verification	Wasteful expenditure
Ambikapur	Dileep Dhar	2012-13	Nabard Poultry	one poultry unit	1100000	275000	11.05.2016	unit was running	0
	Vijay Rai	2012-13	Nabard Poultry	one poultry unit	1100000	275000	11.05.2016	unit was running	0
	Urmila Malik	2012-13	Nabard Poultry	one poultry unit	1100000	275000	11.05.2016	Shed was in existence but Poultry unit had been Stopped for the last 18 months	275000
	Maghwendra singh	2013-14	Nabard Poultry	one poultry unit	1100000	275000	11.05.2016	Shed was in existence but poultry rearing found stopped	275000
	Esther Kujur	2013-14	Nabard Poultry	one poultry unit	1157000	289000	11.05.2016	Shed was in existence but Poultry unit had been Stopped for the last 18 months	289000
	Loren Lakra	2012-13	Nabard Poultry	one poultry unit	500000	166650	26.05.2016	Shed was in existence but poultry rearing found stopped	166650
	Laxmi prasad Dansena	2012-13	Nabard Poultry	one poultry unit	500000	125000	26.05.2016	unit was running	0
	Khemraj Patel	2012-13	Nabard Dairy	one poultry unit	500000	125000	26.05.2016	Unit was running with 05 cows	0
	Shatrughan Sahu	2012-13	Nabard Poultry	one poultry unit	100000	25000	26.05.2016	Shed not found unit closed from 18 months	25000
	Tuleshwar Sahu	2012-13	Nabard Dairy	10 cows	500000	125000	26.05.2016	Unit was running with 02 cows	0
Raigarh	Resham lal sahu	2013-14	Nabard Poultry	one poultry unit	500000	125000	26.05.2016	Unit was running	0
	Dashrath lal sahu	2012-13	Nabard Poultry	one poultry unit	300000	75000	26.05.2016	Unit was not running	75000
	Ramesh Khadia	2013-14	Nabard Poultry	one poultry unit	500000	166650	26.05.2016	Unit was running	0
	Tikaram Sarthi	2012-13	Nabard Poultry	one poultry unit	500000	166650	26.05.2016	Unit was running	0
	Sukhram ratre	2012-13	Nabard Dairy	10 cows	500000	166650	26.05.2016	Animals sold as reported by beneficiary, The unit was found closed	166650

Districts	Name of Beneficiaries	subsidy released in year	Scheme	No. of animal for which loan sanctioned	Loan Sanctioned	Subsidy Granted	Date of Joint of Physical Verification	Position of the unit on the date of Joint physical verification	Wasteful expenditure	
Korea	Manish Kumar Yadav	2015-16	State Dairy	10 cows	500000	125000	05.06.2016	Unit was running	0	
	Smt. Jhumar Day	2012-13	Nabard Poultry	one poultry unit	442000	110500	05.06.2016	Shed found in existence, unit stopped from 15 days as reported by beneficiary	0	
	Dayashankar Rajwade	2015-16	State Dairy	02 cows	100000	25000	05.06.2016	Unit was running	0	
	Sannudri Sharma	2012-13	Nabard Poultry	one poultry Layer unit	2000000	500000	05.06.2016	Unit was running	0	
	Kairu ram	2012-13	Nabard Goatery	One Goat unit	100000	33000	05.06.2016	Unit not found due to mortality of goats after distribution as reported by beneficiary	33000	
	Santram	2012-13	Nabard Goatery	One Goat unit	100000	33000	05.06.2016	Unit not found due to mortality of goats after distribution as reported by beneficiary	33000	
	Barelal	2012-13	Nabard Goatery	One Goat unit	100000	33000	05.06.2016	Unit not found due to mortality of goats after distribution as reported by beneficiary	33000	
	Bilaspur	Khorabara Yadav	2013-14	Nabard Dairy	10 cows	500000	125000	01.07.2016	Unit was running with 06 cows	0
		Jivan Lal Yadav	2013-14	Nabard Dairy	10 cows	500000	125000	01.07.2016	Unit was running	0
		Md. Hanif	2013-14	Nabard Dairy		500000	125000	09.07.2016	Dairy unit was found closed as beneficiary was not residing there at present	0
Shyam mani Rathod		2013-14	Nabard Dairy		500000	125000	09.07.2016	Unit was running	0	
Maa Gauri SHG		2014-15	State Dairy		425000	106000	01.07.2016	Unit closed	106000	
Yashaswini SHG		2014-15	State Dairy	10 cows	425000	106000	01.07.2016	Unit closed	106000	
Riddhi-Sidhhi SHG		2014-15	State Dairy	10 cows	425000	106000	01.07.2016	Unit closed	106000	
Mahila Roshni SHG		2014-15	State Dairy	10 cows	425000	106000	01.07.2016	Unit closed	106000	
Rajesh Yadav/Lalchand Yadav		2015-16	State Dairy	10 cows	500000	125000	01.07.2016	Dairy unit was running	0	
Ram singh Rathod		2015-16	State Dairy	04 cows	200000	37500	01.07.2016	Dairy unit was running	0	
Santosh Marko	2014-15	State Dairy	10 cows	500000	166500	01.07.2016	Unit found closed	0		

Districts	Name of Beneficiaries	subsidy released in year	Scheme	No. of animal for which loan sanctioned	Loan Sanctioned	Subsidy Granted	Date of Joint of Physical Verification	Position of the unit on the date of Joint physical verification	Wasteful expenditure
Raipur	Yogesh Patel	2014-15	State Dairy	10 cows	425000	125000	01.07.2016	Dairy unit was running	0
	Gulabram verma	2014-15	State Dairy	10 cows	450000	125000	01.07.2016	No dairy unit found only two cows were available at residence	125000
	Chandrabhushan Joshi	2014-15	State Dairy	10 cows	450000	125000	01.07.2016	Dairy unit and animal not found	125000
	Balaram Verma	2014-15	State Dairy	10 cows	450000	125000	01.07.2016	Dairy unit and animal not found	125000
	Saraj Verma	2014-15	State Dairy	10 cows	450000	125000	01.07.2016	Dairy unit and animal not found	125000
	Shyam lal sahu	2015-16	State Dairy	10 cows	450000	125000	01.07.2016	Unit was running	0
	Sitaram Sahu	2015-16	State Dairy	10 cows	450000	125000	01.07.2016	Unit was running	0
	Dhanurjay Sethiya	2013-14	Nabard Dairy	10 cows	500000	500000	28.08.2016	only 05 cow purchased	62500
	Vaidhyanath	2013-14	Nabard Dairy	10 cows	500000	500000	28.08.2016	only 05 cow purchased	62500
	Rita Nag	2014-15	State Dairy	10 cows	600000	125000	28.08.2016	only 05 cow purchased	62500
	Ishwar Das	2014-15	State Dairy	10 cows	600000	166500	28.08.2016	only 02 cow purchased	100000
	Sukhlal Kshyap	2014-15	State Dairy	10 cows	600000	125000	28.08.2016	Dairy unit closed	116500
	Manamohan Panda	2014-15	State Dairy	03 cows	335000	37500	28.08.2016	Unit was running	0
	Shobha Rani	2014-15	State Dairy	03 cows	335000	37500	28.08.2016	Unit was running	0
Manda diva Kurumpa	2013-14	Nabard Dairy	08 cows + 02 buffalo	500000	125000	28.08.2016	Unit was running	0	
Kamlesh Rai	2013-14	Nabard Dairy	10 cows	500000	125000	28.08.2016	Unit was running	0	
Richa Rai	2013-14	Nabard Dairy	10 cows	500000	125000	28.08.2016	Unit was running	0	
Gaurav Bhura	2013-14	Nabard Dairy	10 cows	500000	125000	28.08.2016	Unit was running	0	
Nitesh Bhura	2013-14	Nabard Dairy	10 cows	500000	125000	28.08.2016	Unit was running	0	
Total						77596600			2699300

Appendix-3.3.3

(Referred to in paragraph 3.3.3.2; page 137)

Detail of beneficiaries deprived from the benefit of the Pig Trios scheme

District	Year	Allocation	Withdrawal	Physical target	financial achievement	physical achievement	Deprived beneficiaries
Sarguja (Ambikapur)	2011-12	1350000	1350000	195	1350000	77	118
	2012-13	1242000	1242000	140	1242000	62	78
	2013-14	630000	630000	70	630000	70	0
	2014-15	1035000	1035000	115	1035000	115	0
	2015-16	720000	720000	80	720000	20	60
Raigarh	2011-12	311700	311700	43	330885	43	0
	2012-13	765000	405000	85	405000	56	29
	2013-14	413000	297000	45	297000	33	12
	2014-15	405000	405000	45	99000	11	34
	2015-16	405000	405000	45	63000	7	38
Korea	2011-12	1038800	1038800	150	1038750	150	0
	2012-13	675000	556875	75	556875	75	0
	2013-14	450000	425000	50	425000	0	50
	2014-15	450000	450000	50	450000	50	0
	2015-16	540000	540000	60	171000	25	35
Durg	2011-12	415500	415500	60	0	0	60
	2012-13	450000	0	50	0	0	50
	2013-14	135000	120000	15	120000	0	15
	2014-15	135000	130050	15	130050	0	15
	2015-16	135000	135000	15	72000	8	7
Bilaspur	2011-12	346300	346250	50	346250	50	0
	2012-13	360000	356400	48	356400	48	0
	2013-14	314000	314000	35	297000	11	24
	2014-15	315000	313500	35	313500	3	32
	2015-16	315000	315000	35	313500	0	35
Raipur	2011-12	519400	519375	75	519375	75	0
	2012-13	540000	445000	60	0	0	60
	2013-14	180000	0	20	0	0	20
	2014-15	90000	90000	10	0	0	10
	2015-16	90000	90000	10	90000	10	0
Jagdalpur	2011-12	831000	831000	120	831000	115	5
	2012-13	900000	900000	111	900000	93	18
	2013-14	630000	623700	77	623700	61	16
	2014-15	630000	623700	77	623700	58	19
	2015-16	992000	992000	122	988200	43	79
Total		18753700	17371850	2288	15338185	1369	919

Appendix-3.3.4

(Referred to in paragraph 3.3.3.3; page 138)

Detail of beneficiaries deprived from the benefit of the Male Pig scheme

District	Year	Allotment	Withdrawal	Physical Target	Expenditure	Physical Achievement	Deprived beneficiaries
Sarguja (Ambikapur)	2011-12	390000	390000	85	390000	85	0
	2012-13	385000	385000	110	385000	77	33
	2013-14	168000	168000	48	168000	48	0
	2014-15	168000	168000	48	168000	48	0
	2015-16	189000	188000	54	188000	0	54
Raigarh	2011-12	344250	344250	75	344250	75	0
	2012-13	318500	318500	70	318500	105	-35
	2013-14	189000	189000	54	186930	61	-7
	2014-15	189000	189000	54	15750	5	49
	2015-16	210000	210000	60	15750	5	55
Korea	2011-12	114750	114750	25	114749	25	0
	2012-13	105000	105000	30	105000	30	0
	2013-14	123000	122500	35	122500	35	0
	2014-15	122500	122500	35	122500	35	0
	2015-16	123000	122500	35	122500	35	0
Durg	2011-12	137700	137700	30	0	0	30
	2012-13	105000	0	30	0	0	30
	2013-14	74000	68650	21	68650	21	0
	2014-15	74000	72450	21	72450	10	11
	2015-16	75000	73500	21	38500	11	10
Bilaspur	2011-12	229500	229500	50	229500	50	0
	2012-13	227500	226125	75	226125	75	0
	2013-14	170000	170000	49	167500	19	30
	2014-15	172000	170100	49	170100	0	49
	2015-16	207000	206500	59	206500	17	42
Raipur	2011-12	344250	344250	75	344250	75	0
	2012-13	350000	301500	100	0	0	100
	2013-14	98000	84056	28	84056	28	0
	2014-15	98000	98000	28	98000	28	0
	2015-16	99000	70000	28	70000	17	11
Jagdalpur	2011-12	0	0	0	0	0	0
	2012-13	0	0	0	0	0	0
	2013-14	0	0	0	0	0	0
	2014-15	0	0	0	0	0	0
	2015-16	0	0	0	0	0	0
Total		5599950	5389331	1482	4543060	1020	462

Appendix-3.4.1

(Referred to in Paragraph 3.4.3; page 145)

Statement showing allotment and expenditure under various schemes of test checked districts

(₹ in lakh)

District	Scheme	Year	Allotment	Expenditure	Short utilisation
Bilaspur	Rastriya Krishi Vikas Yojana (RKVY)	2011-12	479.60	341.81	137.79 (28.73)
	Harit Kranti Vistar Yojana	2011-12	921.86	653.53	268.33 (29)
	National Food Security Mission (NFSM) Rice	2014-15	506.30	256.25	250.05 (49.39)
	NFSM Pulses	2014-15	249.21	131.66	117.55 (47.17)
	NFSM Rice	2015-16	938.17	592.86	345.31 (36.81)
	NFSM Pulses	2015-16	269.65	141.11	128.54 (47.67)
Mungeli	Shakambhari	2013-14	245.20	198.59	46.61 (19)
	Shakambhari	2014-15	327.50	280.25	47.25 (14.42)
	National Mission on Sustainable Agriculture (NMSA) – Soil Health	2015-16	56.25	13.84	42.41 (75.39)
	RKVY-Agriculture Equipment	2015-16	73.87	26.94	46.93 (63.53)
Janjgir-Champa	RKVY	2011-12	405.31	221.30	184.01 (45.40)
	RKVY- Agriculture Equipment	2012-13	58.05	47.63	10.42 (17.96)
	RKVY- Agriculture Equipment	2013-14	80.90	53.30	27.60 (34.12)
	Harit Kranti Vistar Yojana	2011-12	99.48	51.96	47.52 (47.77)
	Harit Kranti Vistar Yojana	2015-16	1417.13	1116.48	300.65 (21.21)
	NFSM Pulse	2014-15	85.27	36.61	48.66 (57)
	Shakambhari	2015-16	219.3	179.46	39.84 (18.17)
Jagdalpur	NFSM Rice	2014-15	395.49	242.19	153.30 (38.76)
	NFSM Pulses	2014-15	148.13	74.06	74.07 (50)
	RKVY	2014-15	547.03	430.56	116.47 (21.29)
	RKVY	2015-16	85.97	70.40	15.57 (18.11)
	Harit Kranti Vistar Yojana	2015-16	1213.38	977.34	236.04 (19.45)
	NFSM Pulses	2015-16	174.30	101.53	72.77 (41.75)
	NMSA-Soil Health	2015-16	40.53	14.27	26.26 (64.79)
Kondagaon	RKVY	2012-13	106.32	80.86	25.45 (23.94)
	Harit Kranti Vistar Yojana	2015-16	1012.63	698.66	313.97 (31)
Total			10156.83	7033.45	3123.38 (30.75)

Figures in parenthesis shows the percentage of short utilization of funds

Appendix-3.4.3

(Referred to in Paragraph 3.4.3; page 146)

Statement showing allotment and expenditure under various schemes of test checked districts after information provided by GoCG

(₹ in lakh)					
District	Scheme	Year	Allotment	Expenditure	Short utilisation
Bilaspur	Rastriya Krishi Vikas Yojana (RKVY)	2011-12	479.60	457.31	22.29 (4.65)
	Harit Kranti Vistar Yojana	2011-12	921.86	925.24	-
	National Food Security Mission (NFSM) Rice	2014-15	506.30	256.25	250.05 (49.39)
	NFSM Pulses	2014-15	249.21	131.66	117.55 (47.17)
	NFSM Rice	2015-16	938.17	592.86	345.31 (36.81)
	NFSM Pulses	2015-16	269.65	141.11	128.54 (47.67)
Mungeli	Shakambhari	2013-14	245.20	198.59	46.61 (19)
	Shakambhari	2014-15	327.50	280.25	47.25 (14.42)
	National Mission on Sustainable Agriculture (NMSA) – Soil Health	2015-16	56.25	13.84	42.41 (75.39)
	RKVY-Agriculture Equipment	2015-16	73.87	73.86	-
Janjgir-Champa	RKVY	2011-12	405.31	221.30	184.01 (45.40)
	RKVY- Agriculture Equipment	2012-13	58.05	47.63	10.42 (17.96)
	RKVY- Agriculture Equipment	2013-14	80.90	53.30	27.60 (34.12)
	Harit Kranti Vistar Yojana	2011-12	99.48	51.96	47.52 (47.77)
	Harit Kranti Vistar Yojana	2015-16	1417.13	1116.48	300.65 (21.21)
	NFSM Pulse	2014-15	85.27	36.61	48.66 (57)
	Shakambhari	2015-16	219.3	179.46	39.84 (18.17)
Jagdalpur	NFSM Rice	2014-15	395.49	242.19	153.30 (38.76)
	NFSM Pulses	2014-15	148.13	74.06	74.07 (50)
	RKVY	2014-15	547.03	430.56	116.47 (21.29)
	RKVY	2015-16	85.97	70.40	15.57 (18.11)
	Harit Kranti Vistar Yojana	2015-16	1213.38	981.81	231.57 (19.08)
	NFSM Pulses	2015-16	174.30	101.53	72.77 (41.75)
	NMSA-Soil Health	2015-16	40.53	14.27	26.26 (64.79)
Kondagaon	RKVY	2012-13	106.32	80.86	25.45 (23.94)
	Harit Kranti Vistar Yojana	2015-16	1012.63	707.66	304.97 (30.11)
Total			10156.83	7481.05	2675.78 (26.34)

Figures in parenthesis shows the percentage of short utilization of funds

Appendix-3.5.2

(Referred to in paragraph 3.5.3; page 156)

Statement showing details of amounts to be deposited and recoverable from the contractors in seven works

(₹ in lakh)

Sl. No	Package No.	Amount of security and additional performance security deposit to be deposited by contractors		Recoverable amount from contractor				Recovered amount	Balance to be recovered
		Security deposit	Additional performance security	Liquidated damage (10 per cent)	10 per cent of balance work	Others	Total		
1	CG06/46	18.12	36.25	72.49	72.49	--	144.98	18.12	126.86
2	CG06/50	11.63	23.27	46.53	46.53	--	93.06	11.63	81.43
3	CG06/48	7.41	14.83	29.65	31.34	--	60.99	11.82	49.17
4	CG06/46	23.69	0.00	94.76	41.06	11.05	146.87	94.49	52.38
5	CG06/29	27.92	0.60	54.11	31.91	21.13	107.16	44.67	62.49
6	CG06/34	10.22	20.44	40.88	51.13	--	92.02	10.22	81.80
7	CG06/39	35.08	1.26	70.15	46.33	32.58	149.06	40.81	108.25
Total		134.07	96.65	408.57	320.79	64.76	794.14	231.76	562.38

Appendix-3.5.3

(Referred to in paragraph 3.5.6; page 161)

Statement showing details of subsidy not recovered from the defunct industrial units

(₹ in lakh)

Sl. No	Name of Industrial Unit	Period for which subsidy was provided	Total amount of subsidy paid	Amount of subsidy recovered prior to issue of recovery notice	Recoverable amount as per recovery statement			Total pending recoverable amount	
					Principal	Interest up to January 2014	Total	Interest from February 2014 to January 2017	Total recoverable amount
Industries under CSISR 2004									
1	M/s Bhagbati Agro Food Processing, Raigarh	07.01.08 to 30.09.11	25.69	12.08	13.61	10.15	23.76	6.17	29.93
2	M/s Bhagbati Paddy Para boiling, Raigarh	07.01.08 to 30.09.11	25.91	12.14	13.77	10.23	24.00	6.23	30.23
3	M/s Bhagbati Agro Industries, Raigarh	07.01.08 to 30.09.11	18.07	--	18.07	7.96	26.03	6.76	32.79
Industries under CSISR 2004									
4	M/s Jindal Sariya Ltd Unit-2, Raigarh	16.08.10 to 30.09.11 and 01.04.12 to 31.12.12	19.14	--	19.14	1.53	20.67	5.37	26.04
Total			88.81	24.22	64.59	29.87	94.46	24.53	118.99
Less : Amount recovered from M/s Jindal Sariya Limited, Unit-2, Raigarh							5.00		
Amount still to be recovered							89.46		113.99

Appendix-3.5.4

(Referred to in paragraph 3.5.7; page 162)

Statement showing details of excess reimbursement of subsidy to farmers towards purchase of power sprayer

(in ₹)

Sl. No.	Name of office	Category of beneficiary (General/SC/ST/Female)	Total number of beneficiaries	Assistance admissible as per cost norms of MIDH	Assistance paid by the department (full cost of power sprayer)	Excess assistance paid {4 x (6-5)}
1.	2.	3.	4.	5.	6.	7.
2014-15						
01.	DDH, Ambikapur	General/OBC	277	3,000	6,000	8,31,000
		SC/ST/Female	1,056	3,800	6,000	23,23,200
02.	ADH, Balodabazar	General/OBC	555	3,000	6,000	16,65,000
		SC/ST/Female	90	3,800	6,000	1,98,000
03.	ADH, Surajpur	General/OBC	664	3,000	6,000	19,92,000
		SC/ST/Female	669	3,800	6,000	14,71,800
Total (A)			3,311			84,81,000
2015-16						
01.	DDH, Ambikapur	General/OBC	112	3,000	6,000	3,36,000
		SC/ST/Female	222	3,800	6,000	4,88,400
02.	ADH, Balodabazar	General/OBC	887	3,000	6,000	26,61,000
		SC/ST/Female	447	3,800	6,000	9,83,400
03.	ADH, Surajpur	General/OBC	288	3,000	6,000	8,64,000
		SC/ST/Female	379	3,800	6,000	8,33,800
Total (B)			2,335			61,66,600
Grand Total (A+B)			5,646			1,46,47,600

Note : The ADH, Balodabazar provided details of 1140 beneficiaries out of 1334 beneficiaries to whom subsidy was paid in 2015-16. Therefore, the category of 194 beneficiaries whose details were not provided were considered under General/OBC

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