

Appendices

Appendix 1
(Referred to in Paragraph 1.1)

List of State Public Sector Enterprises in Chhattisgarh

Sl. No.	Government Companies
1	Chhattisgarh Rajya Van Vikas Nigam Limited (CRVVNL)
2	Chhattisgarh State Beverages Corporation Limited (CSBCL)
3	Chhattisgarh Railway Corporation Limited (CRCL)
4	Chhattisgarh Katghora Dongargarh Railway Limited (CKDRL)
5	Chhattisgarh Kharsia Naya Raipur Railway Limited (CKNRRL)
6	Chhattisgarh State Civil Supplies Corporation Limited (CSCSCL)
7	Chhattisgarh Rajya Beej Evam Krishi Vikas Nigam Limited (CRBEKVNL)
8	Chhattisgarh Medical Services Corporation Limited (CMSCL)
9	Chhattisgarh Police Housing Corporation Limited (CPHCL)
10	Chhattisgarh Road And Infrastructure Development Corporation Limited (CRIDCL)
11	Bilaspur Smart City Limited (BSCL)
12	Nava Raipur Atal Nagar Smart City Corporation Limited (NRANSCCL)
13	Chhattisgarh Infrastructure Development Corporation Limited (CIDC)
14	Chhattisgarh Mineral Development Corporation Limited (CMDC)
15	Kerwa Coal Limited (KCL)
16	Chhattisgarh State Power Distribution Company Limited (CSPDCL)
17	Chhattisgarh State Power Generation Company Limited (CSPGCL)
18	Chhattisgarh State Power Transmission Company Limited (CSPTCL)
19	Uttar Chhattisgarh Rajya Vidyut Utpadan Limited (UCRVUL)
20	Chhattisgarh State Industrial Development Corporation Limited (CSIDC)
21	Chhattisgarh State Information Infrastructure Corporation Limited (SIIC)
22	Chhattisgarh State Marketing Corporation Limited (CSMCL)
23	Chhattisgarh Nishakt Jan Vitt Avam Vikas Nigam (CNJVAVN)
24	Raipur Smart City Limited (RSCL)
25	Chhattisgarh Rural Housing Corporation Limited (CRHCL)
26	Chhattisgarh Sondiha Coal Company Limited (CSCCL)
27	CMDC ICPL Coal Limited (CICL)
28	Chhattisgarh State Warehousing Corporation (CSWC)

Appendix 2

(Referred to in Paragraph 1.6)

**Statement showing number of State Public Sector Enterprises
whose accounts were in arrear as on 30 September 2023**

Sl. No.	Name of the Company	A/c received upto 30 September 2023	No. of account in arrear
A. Government Companies			
1	Chhattisgarh State Power Generation Company Limited	2021-22	1
2	Chhattisgarh State Power Transmission Company Limited	2021-22	1
3	Chhattisgarh State Beverages Corporation Limited	2021-22	1
4	Chhattisgarh State Industrial Development Corporation Limited	2018-19	4
5	Chhattisgarh State Civil Supplies Corporation Limited	2021-22	1
6	Chhattisgarh Infrastructure Development Corporation Limited	2020-21	2
7	Chhattisgarh Mineral Development Corporation Limited	2021-22	1
8	Kerwa Coal Limited	2021-22	1
9	Chhattisgarh Rajya Beej Evam Krishi Vikas Nigam Limited	2021-22	1
10	Chhattisgarh Nishakt Jan Vitt Avam Vikas Nigam	2019-20	3
11	CMDC ICPL Coal Limited	2018-19	4
12	Chhattisgarh Medical Services Corporation Limited	2020-21	2
13	Chhattisgarh Police Housing Corporation Limited	2021-22	1
14	Chhattisgarh Road and Infrastructure Development Corporation Limited	2021-22	1
15	Chhattisgarh Railway Corporation Limited	2021-22	1
16	Chhattisgarh Katghora Dongargarh Railway Limited	2021-22	1
17	Chhattisgarh Kharsia Naya Raipur Railway Limited	2021-22	1
18	Raipur smart City Limited	2019-20	3
19	Bilaspur smart City Limited	2020-21	2
20	Nava Raipur Atal Nagar Smart City Corporation Limited	2021-22	1
21	Chhattisgarh State Information Infrastructure Corporation Limited	First Account Not Received (arrear from 2017-18)	6
22	Uttar Chhattisgarh Rajya Vidyut Utpadan Limited	2021-22	1
23	Chhattisgarh Rural Housing Corporation Limited	2019-20	3
24	Chhattisgarh State Marketing Corporation Limited	2019-20	3
A. Government Companies Total			46
B. Statutory Corporations			
1	Chhattisgarh State Warehousing Corporation	2021-22	1
B. Statutory Corporation Total			1
Grand Total (A+B)			47

Appendix 3

(Referred to in Paragraph 1.8.3)

Statement showing State Public Sector Enterprises with positive ROCE

Sl. No.	Name of the Company
Power Companies	
1	Chhattisgarh State Power Generation Company Limited
2	Chhattisgarh State Power Transmission Company Limited
3	Chhattisgarh State Power Distribution Company Limited
Non-Power companies	
1	Chhattisgarh Rajya Van Vikas Nigam Limited
2	Chhattisgarh State Beverages Corporation Limited
3	Chhattisgarh Rajya Beej Evam Krishi Vikas Nigam Limited
4	Chhattisgarh Medical Services Corporation Limited
5	Chhattisgarh Road And Infrastructure Development Corporation Limited
6	Chhattisgarh State Warehousing Corporation
7	Chhattisgarh Mineral Development Corporation Limited
8	Kerwa Coal Limited

Appendix 4

(Referred to in Paragraph 1.9.1)

State PSEs in which Comments were issued

Sl. No.	Name of the Public Sector Enterprises	Period of comments issued
1	Chhattisgarh State Power Transmission Company Limited	2021-22
2	Chhattisgarh Rajya Van Vikas Nigam Limited	2021-22
3	Chhattisgarh State Power Distribution Company Limited	2021-22
4	Chhattisgarh Infrastructure Development Corporation Limited	2019-20
5	Chhattisgarh Infrastructure Development Corporation Limited	2020-21
6	Chhattisgarh Road And Infrastructure Development Corporation Limited	2021-22
7	Chhattisgarh State Warehousing Corporation	2021-22
8	Chhattisgarh Police Housing Corporation Limited	2021-22
9	Uttar Chhattisgarh Rajya Vidyut Utpadan Limited	2021-22
10	Chhattisgarh State Civil Supplies Corporation Limited	2021-22
11	Chhattisgarh State Power Holding Company Limited	2021-22
12	Chhattisgarh Medical Services Corporation Limited	2019-20
13	Chhattisgarh Medical Services Corporation Limited	2020-21
14	Chhattisgarh State Power Trading Company Limited	2021-22
15	Chhattisgarh Mineral Development Corporation Limited	2021-22
16	Chhattisgarh State Industrial Development Corporation Limited	2017-18

Appendix 5

(Referred to in Paragraph 1.9.2)

Significant comments of the Comptroller and Auditor General of India issued as supplement to the Statutory Auditors' reports

Comments on Profitability

Sl. No.	Name of Company (Financial year)	Comments
1	Chhattisgarh Mineral Development Corporation Limited (2021-22)	1. Depreciation and Amortization does not include ₹ 62.60 lakh being the amount of depreciation on Company's corporate office building situated at Nava Raipur Atal Nagar for the years 2020-21 and 2021-22. The Company started working in the new office building from 14 December 2020 onwards; however, the same has not been capitalised resulting in understatement of Depreciation and overstatement of Profit by ₹ 62.60 lakh. This has also resulted in understatement of PPE and overstatement of Other Current Assets (under other advances) by ₹ 12.44 crore. 2. Other Expenses does not include ₹ 68.79 lakh being the payment made to Chhattisgarh State Power Distribution Company Limited (CSPDCL) towards installation of 1000 KVA transformer at Aridongari mines (₹ 49.60 lakh) and new service connection at Aridongari mines (₹ 19.20 lakh). Instead this amount was recognised as advances (Other Current Assets) in the accounts for the year 2021-22. This has resulted in Overstatement of Other Current Assets as well as Profit and Understatement of Expenses by ₹ 68.79 lakh.
2	Chhattisgarh Rajya Van Vikas Nigam Limited (2021-22)	Depreciation and Amortization Expenses does not include ₹ 1.48 crore being the amount of depreciation of Company's corporate office building for the years 2018-19 to 2021-22. The building was handed over on 11 April 2018 to the Company. However, the same was not capitalised. This has resulted in understatement of depreciation and overstatement of Profit by ₹ 1.48 crore. This also resulted in Understatement of PPE and Overstatement of Other Non-current Assets (Advance to Nava Raipur Atal Nagar Development Authority (NRDA) by ₹ 8.24 crore.
3	Chhattisgarh State Power Transmission Company Limited (2021-22)	Other current liabilities does not include ₹ 0.59 crore towards operation and maintenance of substations, security services, annual maintenance services etc. and ₹ 35.40 crore towards invoices/bills relating to various Capital Work in Progress pertaining to the financial year 2021-22 was not provided for in the financial statement. This has resulted in understatement of Other Current Liabilities to the extent of ₹ 35.99 crore and understatement of Capital Work-in-Progress to the extent of ₹ 35.40 crore. This has also resulted in understatement of Expenses to the extent of ₹ 0.59 crore and consequent overstatement of profit to the same extent.
4	Chhattisgarh State Power Generation Company Limited (2021-22)	Other Expenses does not include an amount of ₹ 1,179.88 crore that the Water Resource Department (WRD) had raised for water charges bill as per terms of agreement to the Company. The Company violated the payment terms of the ibid agreement and did not pay the water bill, rather showed it as contingent liability in its books of accounts. As the WRD had consistently billed and claimed the water charges as per the terms of agreement executed with the Company, a suitable provision for the same should have been made. Non-provision of the above resulted in understatement of Other Expenses as well as Current Liability by ₹ 1,179.88 crore with

Sl. No.	Name of Company (Financial year)	Comments
		corresponding overstatement of Profit by the same amount.

Comments on Financial Position

Sl. No.	Name of Company (Financial year)	Comments
1	Chhattisgarh Mineral Development Corporation Limited (2021-22)	Other Current Liabilities does not include ₹ 8.86 crore being the amount of first installment of loan from Mineral Development Fund which was due during the year 2021-22 along with penal interest ₹ 62 lakh due to non-payment of interest against the loan of 2020-21. This has resulted in understatement of Current Liabilities by ₹ 8.86 crore as well as Other Expenses by ₹ 62 lakh and overstatement of Borrowings by ₹ 8.86 crore and Profit by ₹ 62 lakh.
2	Chhattisgarh State Power Holding Company Limited (2021-22)	Other current liabilities does not include an expenditure of ₹ 118.00 lakh payable to the EDCIL (India) Limited towards work of recruitments to various posts in Chhattisgarh State Power companies in the financial year 2021-22 and bill was received in the same year but paid in financial year 2022-23. This has resulted in understatement of other current liabilities and understatement of other current assets (receivable from its subsidiaries companies) to the extent of ₹ 118.00 lakh.
3	Chhattisgarh Medical Services Corporation Limited (2020-21)	Interest for DME (Equip. Procurement) does not include ₹ 39.71 lakh towards the accrued interest on the fixed deposit of ₹ 10.00 crore which was submitted (4 February 2019 and 16 June 2020) as a letter of credit to M/s Wipro GE Healthcare Pvt. Ltd. for the purchase of CT scan machine. This has resulted in understatement of Long Term Liabilities (Fund from Govt.) as well as Other Current Assets (Interest Accrued on FD) by ₹ 39.71 lakh.
4	Chhattisgarh Medical Services Corporation Limited (2020-21)	Property, Plant & Equipment (Building) includes ₹ 3.50 crore towards the expenditure incurred on the installation of Air Conditioning system in the four Drug Warehouses situated at Raipur, Bilaspur, Ambikapur and Jagdalpur during the year 2020-21 which should have been classified under the head Electrical Installation and Equipment instead of Building. This has resulted in Understatement of Depreciation and Overstatement of Profit to the extent of ₹ 15.12 lakh due to misclassification. Apart from it, Overstatement of Building and Understatement of Electrical Installations and Equipment to the extent of ₹ 3.50 crore.
5	Chhattisgarh Police Housing Corporation Limited (2021-22)	Other Current Liabilities does not include ₹ 10.75 crore of Guarantee fees payable at the rate of 0.5 per cent on guarantee given by Govt. of Chhattisgarh to the Chhattisgarh Police Housing Corporation Limited for loan taken from Indian Bank (₹ 400.00 crore) and Canara Bank (₹ 400.00 crore). As on March 2022, the company has neither paid Guarantee fees nor made any provision for the same. This has resulted in understatement of Other Current Liabilities by ₹ 10.75 crore and overstatement of Reserve and Surplus to the same extent.
6	Chhattisgarh Rajya Van Vikas Nigam Limited (2021-22)	Capital Work in Progress does not include ₹ 3.00 crore towards expenditure incurred on Construction and Development of Residential Apartment for the employees as per the utilisation certificate submitted (15 March 2021) by the Chhattisgarh Housing Board Capital Project Division (project implementing agency) which was not adjusted from the advance of ₹ 5.00 crore. This has

Sl. No.	Name of Company (Financial year)	Comments
		resulted in overstatement of Other Non-Current Assets (Note:5 under Capital advances) by ₹ 3.00 crore and understatement of Capital Work-in-Progress to the same extent.

Appendix-6
(Referred to in paragraph 2.2.2)

Sanctioned strength and Person in position of the three SPVs during 2016-17 to 2022-23

Details	Sanctioned strength	Person In Position							Vacancy during the years
		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	
RSCL									
Administrative	13	Not available	9	6	8	9	9	9	31 per cent to 54 per cent
Technical	4		8	6	11	11	18	11	--
Finance	3		2	2	2	2	2	1	33 per cent to 67 per cent
BSCL									
Administrative	13	2	3	4	4	4	3	5	62 per cent to 85 per cent
Technical	4	3	5	5	10	11	11	5	25 per cent during 2016-17
Finance	3	0	0	0	1	1	1	1	67 per cent to 100 per cent
NRANSCCL									
Administrative	13	Not Applicable	1	3	4	6	4	7	46 per cent to 92 per cent
Technical	4		0	2	2	2	2	13	50 per cent to 100 per cent
Finance	3		0	1	1	1	1	1	67 per cent to 100 per cent

Appendix-7
(Referred to in paragraph 2.4.2.4)
Delay in execution of works by SPVs in ABD area

Raipur Smart City Limited

Sl. No.	Name of project/work	Date of Work order	Total Value of work	Name of the contractor	Due Date of completion	Actual date of completion	Delay (in days)
1	Kari Talab redevelopment	15.04.2018	6.58	M/s Akriti Construction	14.04.2019	14.07.2021	822
2	Network of Heritage cultural area with creation of a Heritage walk	08.03.2019	1.57	M/s Rekhand Agrawal	08.09.2019	11.01.2023	1221
3	Smart Public Toilets at 6 sites and Bus Shelters at 7 sites with advertisement rights, A-11	06.06.2018	2.60	M/s Eram Scientific Solutions (P) Ltd	28.02.2019	11.12.2019	286
4	Renovation of Anand Samaj Library, heritage Building, A- 53	28.02.2017	1.70	M/s Chunni Singh Thakur	28.05.2017	25.01.2018	242
5	Redevelopment of Moti Bagh Phase-1, A-36	28.02.2017	0.39	M/s Future Construction	28.05.2017	04.10.2018	494
6	Budha Talab drain cover work for footpath and car park development work, A, c	05.07.2017	0.46	M/s Konark Agency	10.10.2017	30.04.2018	202
7	Healthy Heart Track at Indoor Stadium, A C	28.02.2017	1.16	M/s P I C Construction	28.05.2017	04.10.2018	494
8	Art Coloring and Painting work on wall, A-59	31.03.2017	0.17	M/s Mask Group of Artists	30.06.2017	12.11.2017	135
9	Art coloring and wall painting work in ABD area	08.12.2017	0.13	M/s Mitesh Jain	09.12.2017	20.04.2018	132
10	Art, Beautification and Mural work under Raipur Municipal Corporation, Phase-II, A-59	17.11.2017	0.05	The Art Factory	02.12.2017	01.06.2018	181
11	Art Colouring and painting work on wall	09.11.2017	0.18	M/s Mask A group artist	09.12.2017	20.04.2018	132

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Sl. No.	Name of project/work	Date of Work order	Total Value of work	Name of the contractor	Due Date of completion	Actual date of completion	Delay (in days)
	under beautification and development work in ABD area, A-59						
12	Concept Art and Design Work Under "SMART CITY MISSION", A-59	23.04.2018	1.61	The Art Factory	08.06.2018	15.07.2019	402
13	Redevelopment of Moti Bagh Phase-II A-36	28.02.2019	3.08	M/s LR Brothers	28.08.2019	02.02.2021	524
14	Redevelopment of Kankali Hospital, A-42	09.10.2018	0.49	M/s ASA Engineering	10.12.2018	13.03.2019	93
15	Renovation of Mangalam Bhawan Complex Building, A, S	26.09.2018	0.93	M/s S S Infrastructure	26.01.2019	30.05.2019	124
16	Renovation of Kanji House Commercial Complex Building, A S	26.09.2018	0.96	M/s Sharda Agarwal	25.01.2019	30.05.2019	125
17	Construction work Near identified Public spaces such as toilet, Paver and CC work, A-11	14.05.2018	0.17	M/s Siddhi Vinayak Construction Company	14.06.2018	25.01.2019	225
18	Redevelopment of Naraiya Talab , A-31	21.02.2019	1.36	M/s Yash construction & supplier	21.06.2019	25.11.2019	157
19	Place Making at Various Place in ABD area A, 72	08.03.2019	1.67	M/s Sudhir Kumar Gupta	08.09.2019	27.08.2020	354
20	Development of Multi Level Parking in EAC Colony	21.02.2019	28.00	M/s Vinod Kumar Pandey	31.07.2020	31.08.2021	396
21	Selection of Agency for installation of City Signages in the city of Raipur for RSCL	14.07.2020	0.83	M/s RH AGENCY	14.07.2021	03.10.2022	446
22	Redevelopment of Shastri Market Phase - I Under Raipur Smart City Limited	07.09.2020	19.67	M/s Raipur Construction	09.07.2021	Ongoing	630
23	Redevelopment of shaheed Smarak School	14.07.2020	4.11	M/s Somani Associates	14.03.2021	13.07.2021	121

Sl. No.	Name of project/work	Date of Work order	Total Value of work	Name of the contractor	Due Date of completion	Actual date of completion	Delay (in days)
24	Redevelopment of Nagar Nigam Ground	19.10.2020	2.60	M/s Gaurav Vasudeva	14.08.2022	Ongoing	229
25	Selection of Developer for planning, Design, Construction, Beautification of Entrance Plaza OXY Zone Raipur	19.09.2020	0.80	M/s Arvind Trading Corporation	30.09.2022	04.01.2023	96
26	Landscaping Beautification of Vidhya Society Garden at Shailendra Nagar, Raipur	11.11.2020	0.32	M/s Atharv Infra	10.02.2021	11.07.2021	151
27	Landscaping Beautification of SBI Garden at Shailendra Nagar, Raipur	11.11.2020	0.19	M/s Atharv Infra	10.02.2021	11.07.2021	151
28	Supply Installation of Boat CPVC Float Style High Jeneva Jet Fountain	19.09.2020	1.00	M/s Arvind Trading Corporation	19.01.2021	31.12.2022	711
29	Redevelopment Beautification of Zora Talab	13.11.2020	1.22	M/s Sharda Agarwal	13.07.2021	Ongoing	626
30	Redevelopment Beautification of Rohnipuram Talab	13.11.2020	1.60	M/s Sharda Agarwal	13.07.2021	Ongoing	626
31	Smart Road Near Maharaj bandh Talab	13.07.2020	3.67	M/s Anil Construction	13.01.2021	Ongoing	807
32	Electrification and sanitary works in Shatabdi Nagar garden, Zone 10	11.04.2020	0.22	M/s SP Enterprises	04.02.2021	04.06.2021	120
33	Lighting Arrangement at Outdoor Stadium	09.12.2020	0.14	M/s TS Light Decoration and Electrical	09.01.2021	31.08.2021	234
34	2D Painting work in Budha Talab	09.12.2020	0.15	M/s Myth	09.03.2021	04.10.2021	209
35	Redevelopment of Budha Talab - Phase 2	26.02.2021	19.00	M/s Raipur Construction-Ganpati	26.08.2021	Ongoing	582
36	Renovation of Shaheed Smarak (Phase II)	08.03.2019	2.40	M/s L.R. Brothers, Raipur	08.09.2019	31.03.2023	1300
37	Interlocking Paver Work Near Budha Talab	10.09.2019	0.18	RMC Zone4	09.12.2019	16.03.2020	98

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Sl. No.	Name of project/work	Date of Work order	Total Value of work	Name of the contractor	Due Date of completion	Actual date of completion	Delay (in days)
38	Bitumen work in Swami Vivekanand Sadar Bazar Ward	30.12.2020	0.20	RMC Zone4	30.01.2021	01.10.2021	244
39	BT & Road Marking works at Swami Vivekananda Sadar Bazar Ward No.45	30.12.2020	0.18	RMC Zone4	30.01.2021	02.10.2021	245
40	WMM Work at Maulana Abdul Rauf Ward (46) Chhotapara	12.11.2020	0.18	RMC Zone4	30.12.2020	01.08.2021	214
41	Fountain Work near Temple at Swami Vivekananda Ward no. 45	02.02.2021	0.06	RMC Zone4	02.03.2021	13.01.2022	317
42	2D & 3D Painting Work at R.D. Tiwari School	12.07.2020	0.19	RMC Zone4	07.06.2021	23.12.2021	199
43	Paver and other civil Works in Budhatalab Garden	10.09.2019	0.12	M/s Anil Construction	09.12.2019	16.03.2020	98
44	installation of i- beacon device at various locations	16.03.2020	0.01	M/s eZ Route services limited	31.03.2020	18.08.2020	140
45	Underground external Electrification work For HT & LT line from Budheshwar Chowk To Chandni Chowk	31.03.2022	7.07	M/s Parag infra	30.10.2022	Ongoing	152
46	Underground external electrification work For HT & LT line from Budhapara chowk to Budheswar Mandir Chowk	31.03.2022	4.04	M/s Parag Infra	30.10.2022	20.03.2023	141
47	Supply and installation of PA cum Music System at Budha Talab	21.10.2021	0.16	M/s Security Junctions, Raipur	21.04.2022	04.11.2022	197
48	Smart Road Development work near Maharajbandh Talab phase II	21.10.2021	1.31	M/s Sharad Shukla Raipur	30.11.2022	Ongoing	121
49	Malviya Road Lighting	31.03.2022	0.79	M/s Parag Infra	30.10.2022	Ongoing	152
50	Construction of Toilet at Dani Girls School	09.10.2020	0.57	M/s Raipur Construction	10.06.2021	31.03.2023	659
51	Renovation work of Gym Hall at Sapre	31.03.2022	0.21	M/s Balaji construction	30.10.2022	28.02.2023	121

Sl. No.	Name of project/work	Date of Work order	Total Value of work	Name of the contractor	Due Date of completion	Actual date of completion	Delay (in days)
	campus						
52	Pipe Jacking work at various places in Raipur	21.10.2021	0.78	M/s Hindustan Infra Solutions	30.11.2022	Ongoing	121
53	Fire Fighting at Jawahar Bazar Commercial Complex	25.08.2021	0.41	M/s Rajiv Pandey	25.11.2021	31.10.2022	340
54	Development of garden and boundary wall in Shatabdi nagar, Zone- 10	11.04.2020	0.19	M/s SP enterprises	04.02.2021	02.10.2022	605
55	Various works related to Hyacinth cleaning from lake at sarvodaya nagar, Pachpedi naka	30.06.2020	0.60	M/s I auto and repairing & Apex	30.07.2020	28.12.2020	151
56	Various beautification of squares and nukkads at Zone 05	27-01-2020	0.15	M/s Shivji and Company	27.04.2020	31.12.2020	248
57	Digitalisation of existing books including integration with e-kiosk	01.03.2018	0.05	M/s Entit Consultancy pvt ltd	08.03.2018	03.08.2018	148
58	Canteen Construction at RMC (Civil work)	08.11.2017	0.14	M/s Sanjeev Enterprises, Raipur	23.12.2017	20.09.2018	271
59	Canteen Construction at RMC (Pre-fabricated)	08.11.2017	0.46	M/s National Traders	23.12.2017	18.09.2018	269

Bilaspur Smart City Limited

Sl. No.	Name of project/ work	Date of Letter of Award	Total Value of work order	Name of the contractor	Due date of completion	If any additional work allotted then value of additional work	Actual date of completion	Delay (in days)
1	Construction of smart road from maharanapratap chowk to tarbahar Naka FCI chowk at Vyapar Vihar	27.09.2018	22.30	M/s Kalyan Toll Infrastructure Ltd.	03.10.2020	4.06	30.09.2022	727

(Amount ₹ in crore)

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Sl. No.	Name of project/ work	Date of Letter of Award	Total Value of work order	Name of the contractor	Due date of completion	If any additional work allotted then value of additional work	Actual date of completion	Delay (in days)
	road							
2	Selection of Agency/ Contractor for Slab Covering over Jawalli Nallah from Jawalli Pool to Pachari Ghat Road in Bilaspur for Bilaspur Smart City	18.02.2021	2.50	M/s VM Construction	28.08.2021	0.00	30.06.2022	306
3	Selection of Agency for Jatiya Talab Redevelopment under Bilaspur Smart City	08.09.2021	6.01	M/s Avinash Buildcon Infrastructure Pvt. Ltd.	17.12.2022	0.00	30.06.2023	195
4	Construction of smart road at mittitel gali	24.03.2018	5.99	M/s Belif Buildcon Pvt.Ltd	11.02.2019	0.00	17.10.2022	1344
5	Construction of planetarium at vyapar vihar	26.09.2018	5.44	M/s Shradha Construction	28.08.2019	1.45	31.08.2021	734
6	Selection of Agency for Renovation Work of Proposed Incubation Centre Building	28.02.2020	0.83	M/s Shaddha Construction	03.10.2020	0	02.01.2022	456
7	Selection of Agencies on Empanelment for miscellaneous work of Civil Work, Road Junction and Median Development for Bilaspur Smart City	21.05.2020	2.31	M/s Sushant Roy	15.06.2021	0	10.01.2022	209
8	Selection of Agency for Smart Approach Road to Planetarium Building for Bilaspur Smart City	11.11.2020	2.52	M/s Abhishek Singh Thakur	04.06.2021	0.62	05.11.2021	154
9	Selection of Agency/ Contractor for Junction Improvement in Bilaspur City for Bilaspur Smart City	17.02.2021	0.57	M/s Kamal Singh Thakur	25.08.2021	0.07	30.03.2022	217

Sl. No.	Name of project/ work	Date of Letter of Award	Total Value of work order	Name of the contractor	Due date of completion	If any additional work allotted then value of additional work	Actual date of completion	Delay (in days)
10	Construction of Storm Water Drain conjugated with Divyang Friendly Footpath at City Kotwali Chowk to Arpa River under Smart City Area Development Project	11.03.2022	0.80	M/s Jyoti Traders	31.01.2023	0	15.06.2023	135
11	Design, Supply, Installation & Commissioning of Solar Photovoltaic Power Plants with Five Years onsite warrantee for Smart Bilaspur - F	24.02.2020	0.35	M/s Pearl India Marketing Services Private Limited	16.06.2020	0	11.02.2021	240
12	Construction of Storm Water Drain conjugated with Divyang Friendly Footpath from Bhartiya Nagar Chowk to Tayyaba Chowk under Smart City Area Development Project	11.03.2022	1.40	M/s Rajkumar Tiwari	31.01.2023	0.33	30.05.2023	119
13	Selection of Agency for Road Median Development Work	25.11.2019	1.34	M/s Gajraj Engineering	10.06.2020	13.67	30.06.2023	1115
14	Construction and 5 Years Complete Operation & Maintenance of Pink Toilet Complexes for Women at Various Places in the City.	25.03.2022	0.76	M/s Riveen solutions	30.09.2022	0.00	30.04.2023	182
15	Selection of Agency for Construction work of All Religion Equanimity Gate at Tayyaba Chowk for Bilaspur Smart City	01.09.2021	0.38	M/s Sushant Roy	01.12.2021	0	15.06.2023	561
16	Restoration of Various	16.11.2021	1.94	M/s Avinash Buildcon	24.03.2022	0.46	15.06.2023	448

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Sl. No.	Name of project/ work	Date of Letter of Award	Total Value of work order	Name of the contractor	Due date of completion	If any additional work allotted then value of additional work	Actual date of completion	Delay (in days)
	Carriageways under Smart City Area Development Project			Infrastructure Pvt. Ltd.				
17	Construction of Divyang Friendly Footpath, Storm Water Drain, Road Widening from Sai Mandir to Ameri Railway Crossing	26.03.2022	3.05	M/s Kamal Singh thakur	30.01.2023	0	30.06.2023	151
18	School Upliftment and Modification for Facilitating Inclusion of e-Learning Platform in Bilaspur City (Group-V).	30.03.2022	4.22	M/s Jyoti Traders	30.06.2022	0	30.06.2023	365
19	School Upliftment and Modification for Facilitating Inclusion of e-Learning Platform in Bilaspur City (Group-VI).	30.03.2022	4.68	M/s Nawaz Ahmed	28.02.2022	0	30.06.2023	487
20	Selection of Agency for Providing & Fixing Modular Kiosk to Create Vending Zone for Smart Bilaspur	13.02.2020	1.92	M/s Chartered Engineering and trading enterprises	15.09.2020	0	30.08.2023	1079
21	Selection of Agency for Implementation and Operations of Embellishment of Wall/Street Art with State and Local Art, Culture and Hero's for Smart Bilaspur	07.03.2020	3.12	M/s Arvind Trading Corporation	12.03.2021	1.96	30.11.2023	993
22	Selection of Agencies on Empanelment for miscellaneous work of Landscaping, Kids play and Open Gym Equipment and Water Fountain for Bilaspur Smart City	21.05.2020	0.60	M/s Shiva Enterprises	02.07.2021	0	30.05.2023	697
23	P2 Construction of Smart Road at	27.09.2018	22.30	M/s Klyan Toll	03.10.2020	—	25.02.2022	510

Sl. No.	Name of project/ work	Date of Letter of Award	Total Value of work order	Name of the contractor	Due date of completion	If any additional work allotted then value of additional work	Actual date of completion	Delay (in days)
	Vyapar Vihar			Infrastructure Limited				
24	Construction of Divyang Friendly Footpath, Storm Water Drain, Road Widening from Nehru Chowk to Devkinandan Chowk	26.03.2022	1.62	M/s Jyoti Traders	31.01.2023	0.29	31.08.2023	212
25	Selection of Agency for City Signages for place making for Smart Bilaspur	16.03.2022	2.16	M/s Amar Enterprises	30.03.2023	0	11.09.2023	165
26	Selection of Agency for Implementation & Operation of Rent a cycle Scheme for Bilaspur Smart City	31.01.2022	0.68	M/s Shiv Shakti Dreams Homes Pvt. Ltd	25.09.2022	0	30.05.2023	247
27	Renovation and Restoration of Town Hall Building under Bilaspur Smart City	11.03.2022	1.69	M/s Kamal Singh Thakur	20.03.2023	0	28.10.2023	222
28	Construction of Storm Water Drain conjugated with Divyang Friendly Footpath along with Road Widening at Magarpara Chowk to Bharat Chowk under Smart City Area Development Project	12.03.2022	1.76	M/s Kamal Singh Thakur	31.01.2023	0	28.10.2023	270
29	External Electrification with cable laying in RCC Duct at Vyapar Vihar Smart Road, Bilaspur for Bilaspur Smart City (4th call)	23.01.2023	14.62	M/s Future Engineering	02.05.2023	3.59	23.09.2023	144

Nava Raipur Atal Nagar Smart City Corporation Limited

Sl. No.	Project Name	Work order issued date	Cost as per work order	Due date of completion	Actual date of Project Completion	(Amount ₹ in crore)	
						Delay (in days)	
1	Smart City Identity Landscaping and horticulture work at sector 15	06.06.2021	4.64	14.12.2021	18.11.2022	339	
2	Fire Hydrant system in North Block sector 19	06.03.2021	5.17	14.01.2022	--	441	
3	VDP Kotrabhata	08.03.2021	11.61	14.06.2022	--	290	
4	Park at Mantralaya	11.06.2020	4.30	11.12.2020	31.10.2021	324	
5	Rain Water Harvesting for Existing Buildings	07.12.2020	1.03	14.04.2021	28.02.2022	320	
6	Design, Supply and installation/replacement of existing HPSV lamp fitting with LED light fittings on various roads at Atal Nagar	10.01.2020	5.91	09.04.2020	06.09.2020	150	
7	Bioswales at sector -11 sector-12 and sector-13	05.04.2021	7.60	09.11.2021	--	507	
8	Development of Land scaping and horticulture work at lake-II and adjoining area	03.11.2020	5.43	02.05.2021	16.11.2021	198	

Appendix 8
(Referred to in paragraph 2.4.3.1)
Delay in execution of works by SPVs in PAN city

Raipur Smart City Limited

Sl. No.	Name of project/work	Date of work order	Total value of work	Name of the contractor	Due date of completion	(Amount ₹ in crore)	
						Actual date of completion	Delay (in days)
1	36 Chattisgarhi	05.09.2017	0.50	M/s A & M Communications	05.03.2018	01.12.2018	271
2	Installation of LED glow sign board at Raipur City, A-59	31.03.2017	0.19	M/s Maa Gayatri Digital	30.06.2017	09.12.2019	892
3	Intelligent Traffic Management System, ITMS and Integrating Command and Control Center, ICC	21.12.2017	210.38	M/s L & T Limited	02.08.2020	31.10.2021	455
4	Civil Works like paver, boundary wall, gate, painting etc. at various places of Smart Parking [A 62]	19.12.2018	0.50	M/s Ajay Traders	19.03.2019	02.09.2020	533
5	Civil Works at Gandhi Maidan like paver, boundary wall, gate, painting etc. at various places of Smart Parking A, 62	07.06.2018	0.07	M/s Viraj Buildcon	07.07.2018	21.02.2019	229
6	Furniture for English Medium Schools in Raipur	23.10.2020	2.72	M/s Jai Ambey Furniture/ Om Furnitures/ Bhatia Engineering works	01.11.2020	08.06.2021	219
7	Development of Mohalla Clinic (Civil and Electrical)	23.10.2020	0.45	M/s Chhuni Singh Thakur	01.11.2020	08.10.2021	341
8	Garden Beautification at Trilokhi Mata Mandir	06.11.2020	0.06	M/s Public Services	06.03.2021	15.09.2021	193
9	Drip Irrigation at Gaurav Path	22.02.2020	0.58	M/s Aakriti Constructions	22.08.2020	30.11.2021	465
10	Installation Of CCTV Camera Projector Computer And Water	08.01.2018	0.06	M/s Tiwari Enterprises	08.02.2018	02.06.2018	114

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Sl. No.	Name of project/work	Date of work order	Total value of work	Name of the contractor	Due date of completion	Actual date of completion	Delay (in days)
	Cooler at Anand Samaj Library						
11	Beautification and Redevelopment of Chhatwa Talab	24.03.2022	0.46	M/s J.B. construction	24.12.2022	Ongoing	97
12	Garden Development near Avantti Vihar Water Tank	11.11.2019	0.10	M/s Sharda Construction	11.03.2020	26.08.2020	168
13	Water Audit & Assessment of NRW in WSS	15.11.2019	0.55	M/s URS Verification Pvt Ltd	15.03.2020	19.08.2020	157
14	Beautification Work at Fire Brigade Chowk	08.03.2019	0.25	M/s Sidhivinayak Construction Company	08.05.2019	11.07.2020	430
15	Beautification and redevelopment of amlidih talab	29.03.2022	0.45	M/s Anil Kumar Sahu Raipur	29.12.2022	Ongoing	92
16	Beautification and redevelopment of shivnagar paithu talab	31.03.2022	0.29	M/s Anil Kumar Sahu	30.09.2022	Ongoing	182
17	Beautification and redevelopment of raja talab	29.03.2022	0.40	M/s Dubey Drillers, Raipur	29.12.2022	Ongoing	92
18	Garden Redevelopment Near Gurudwara Tatibandh	25.11.2019	0.13	M/s- Chunni Singh Thakur,Rai	25.01.2020	30.07.2020	187
19	Beautification of garden in Geetanjali Nagar	11.11.2019	0.10	M/s Shivji and Company	11.01.2020	03.11.2020	297
20	Construction of shed and paver work at Sapre Badminton hall	04.11.2019	0.07	M/s- Chunni Singh Thakur,Raipur	04.01.2020	03.12.2021	699
21	Road Marking Under Empanelled Contractor	13.11.2019	0.12	M/s RH Agency	13.02.2020	Ongoing	1142
22	Redevelopment of Siddhi Vinayak Garden, Devendra Nagar	25.03.2022	0.12	M/s Manish Kumar Tiwari, Gariyaband	25.09.2022	10.01.2023	107
23	Development of Sarvanand Garden, Devendra Nagar	24.03.2022	0.11	M/s G.M Construction , Raipur	24.09.2022	10.01.2023	108
24	Development of Chaitanya Garden,	29.03.2022	0.13	M/s- A.S. Infra	29.09.2022	10.01.2023	103

Sl. No.	Name of project/work	Date of work order	Total value of work	Name of the contractor	Due date of completion	Actual date of completion	Delay (in days)
	Devendra Nagar						
25	Beautification of MOVA Talab	29.03.2022	0.41	M/s A.S. Infra Raipur	20.09.2022	Ongoing	192
26	Beautification and Redevelopment of Mahadeva talab	14.03.2022	0.46	M/s- Dhanraj buildcon, Raipur	14.09.2022	10.01.2023	118
27	Beautification and Redevelopment of Sahupara Talab Fafadilh	24.03.2022	0.34	M/s K.S. Construction, Raipur	24.09.2022	11.01.2023	109
28	Beautification and Redevelopment of Pahadi Talab	24.03.2022	0.49	M/s- Delta construction	24.12.2022	31.03.2023	97
29	Redevelopment and Beautification of Dagania Talab	30.03.2022	0.64	M/s Chummi Singh Thakur, Raipur	30.11.2022	Ongoing	121
30	Beautification and Renovation of Riddhi Siddhi Garden at tagore Nagar, LT. Arvind Dixit ward	02.08.2021	0.15	M/s Riveen Solutions	02.02.2022	04.05.2022	91
31	Beautification and Redevelopment of Shankar Nagar garden, Zone-3	31.03.2022	0.19	M/s Nathani Infrastructure	30.11.2022	20.03.2023	110
32	Beautification and Redevelopment of Guru Ghasidas Garden, Devendra Nagar	31.03.2022	0.48	M/s Delta Construction	30.11.2022	31.03.2023	121
33	Beautification and Redevelopment of Maharana Pratap Garden	25.03.2022	0.37	M/s Atharv Infra	30.10.2022	31.01.2023	93
34	Magnetic Green Board For Different School at Raipur	11.04.2020	1.66	Education department	28.12.2021	23.03.2023	450
35	Bini Bai Sonkar School Redevelopment		5.56	PWD Chhattisgarh	30.10.2022	Ongoing	152
36	Supply installation Testing and Commissioning of Mor Raipur Logo For RSCL	31.03.2022	0.60	M/s Parag Infra	30.09.2022	30.03.2023	181
37	Traffic Illumination System	22.09.2021	1.52	M/s. Powertech India	22.07.2022	12.01.2023	174

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Sl. No.	Name of project/work	Date of work order	Total value of work	Name of the contractor	Due date of completion	Actual date of completion	Delay (in days)
38	Installation of Mor Raipur Logo at MLP EAC colony and other places	14.03.2022	0.12	M/s Gayatri Digital, Raipur	30.09.2022	31.12.2022	92
39	Maharajbandh talab and road electrification	03.09.2021	0.69	M/s Supertech Solutions	30.10.2022	Ongoing	152
40	Supply and installation of furnitures at J. R. Dani Girls school and other works	09.10.2020	2.00	M/s Raipur Construction	10.06.2021	28.02.2023	628
41	Construction of Toilet at Utkal Nagar Basti	06.01.2021	0.06	M/s Rathore Construction and company	01.09.2021	02.12.2021	92
42	Development of Telibandha Police Station	21.07.2020	0.25	M/s Ganpati Infrastructure	15.06.2021	Work cancelled	654
43	Covid-19 Measures	15.04.2020	12.50	M/s Vyapak Enterprises, Shubham Kiraya Bhandar, Adarsh Kiraya Bhandar etc.	09.12.2021	08.02.2023	426

Bilaspur Smart City Limited

(Amount ₹ in crore)

Sl. No.	Name of project/work	Date of Letter of Award	Total Value of work order	Name of the contractor	Due date of completion	If any additional work allotted then value of additional work	Actual date of completion	Delay (in days)
1	Agency to setup and Manage an Incubation Centre at Bilaspur	20.05.2020	1.00	M/s All India Institute of Local Self Government	09.12.2020	0	04.04.2022	481
2	Selection of Agency for Beautification of Vacant Land Near Traffic Station for Bilaspur Smart City Limited (Konher Garden)	15.06.2021	0.74	M/s Riveen Solutions	28.12.2021	0	31.12.2022	368

Sl. No.	Name of project/ work	Date of Letter of Award	Total Value of work order	Name of the contractor	Due date of completion	If any additional work allotted then value of additional work	Actual date of completion	Delay (in days)
3	LED Strip Light and Driver Lighting in Smart City Bilaspur	06.10.2020	0.10	M/s Narendra Chitrakar	21.10.2021	0	28.02.2023	495
4	High Mast Light Shifting work in Smart Bilaspur	06.10.2020	0.06	M/s Narendra Chitrakar	21.10.2021	0	25.01.2022	96
5	Construction of Storm Water Drain conjugated with Divyang Friendly Footpath from Devinandan Chowk, Vivekananda Garden, Pratap Talkies, Doctor's Colony & CIMS Chowk to Arpa River under Smart City Area Development Project. (Ganesh Chowk to jarabhata Chowk)	11.03.2022	1.72	M/s Abhishek Singh Thakur	31.01.2023	0.41	30.05.2023	119
6	Selection of Agency for Design, Development, Implementation, Operation and Maintenance of Digital Library at Central Library for Bilaspur Smart City- Phase-2	13.01.22	2.17	M/s Ostilio Sytems Pvt Ltd	15.07.2022	0.00	Under Implementation	259
7	E-Paathshaala (Smart Classroom) project in 2 Schools for BSCL	10.09.2020	5.09	M/s iBerry Solution Pvt Ltd	14.04.2021	0.01	30.09.2022	534
8	A55 Signage, wall street art and City Logo brand	—	0.02	M/s Abhay Publicity Raipur	10.02.2020	—	15.08.2023	1282

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Sl. No.	Name of project/ work	Date of Letter of Award	Total Value of work order	Name of the contractor	Due date of completion	If any additional work allotted then value of additional work	Actual date of completion	Delay (in days)
9	Master System Integrator for Implementation of Intelligent Traffic Management System (ITMS), City Surveillance System and Integrated Command and Control Centre a) A57 Multi Modal Transit Management System MMTMS b) A59 Bilaspur Smart Card Single Card for Public Transit, Parking, Others VAS and Municipal Services integrated with Digital Wallet. c) A61 City OS Integrating the Services on a Single Platform.	30.03.2022	194.05	M/s TASL	31.03.2023	0	30.09.2023	183
10	Selection of Agency design,engineering, supply installation ,testing, commissioning, operation and maintenance of grid solar connected rooftop solar photovoltaic power plants and identified	06.07.2022	5.85	M/s Infrastructure Ganapati	20.01.2023	0	30.09.2023	253

Sl. No.	Name of project/ work	Date of Letter of Award	Total Value of work order	Name of the contractor	Due date of completion	If any additional work allotted then value of additional work	Actual date of completion	Delay (in days)
	buildings/spaces at Bilaspur							
11	Construction of Storm Water Drain conjugated with Divyang Friendly Footpath at Rajiv Gandhi Chowk to Madhyanagari Chowk through Tayyaba Chowk under Smart City Area Development Project	12.03.2022	3.20	M/s Kamal Singh thakur	31.01.2023	0	30.09.2023	242
12	Selection of Agency for Installation of Advertisement / Information Hoardings at Various Places in Bilaspur	30.03.2022	3.42	M/s Anirudh Kumar Yadu	30.11.2022	0	31.07.2023	243
13	Selection of Agency for Installation of Grid- Connected Solar Photo- voltaic system in Jatiya Lake Premise under Bilaspur Smart City	26.03.2022	2.72	M/s Lukratives Solar Solutions	30.09.2022	0	30.06.2023	273

Nava Raipur Atal Nagar Smart City Corporation Limited

(Amount ₹ in crore)

Sl. No.	Project Name	Work Order Issued Date	Cost as per Work Order	Due date of completion	Actual Date of Project Completion	Delay
1	Bioswales Sector 15 & 16	04.04.2021	13.44	09.11.2021	--	507
2	Variable Message Signage system	20.09.2021	2.67	19.01.2022	06.09.2022	230

Appendix-9

(Referred to in paragraph 2.5.2)

Details of short levy of penalty by RSCL

Sl. No.	Name of the work	Work order value/ date/ Name of the contractor	Due date of completion	Actual date of completion	Penalty levied	Penalty required to be levied	Short levy of penalty
1.	Construction of Jawahar Bazar parking cum commercial complex	₹ 15.39 crore/ 28 April 2017/ M/s AVR Infrastructure Pvt. Ltd.	28 November 2018 (later extended to 28 November 2019)	19 January 2021	₹ 0.02 crore	₹ 1.17 crore ¹	₹ 1.15 crore
Further, as per clause 11 of Form A of CGPWD, reimbursement/refund on variation in prices of materials/P.O.L. and labour wages shall be given only for scheduled date of completion. The Company granted time extension to the contractor up to 28 November 2019 without levy of penalty and thereafter, time extension was granted with levy of penalty. Audit noticed (June 2022) that the work was completed with a delay of approximately 13 months from the extended date of completion. So, the work executed after 28 November 2019 was covered under clause 2 and price adjustment was not allowed for work beyond this period. Contrary to this provision, RSCL paid price escalation of ₹ 3.76 lakh beyond this period and upto January 2020 resulting in extension of undue benefit to the contractor. The GoCG stated (April 2023) that RSCL could not provide access to the entire site to the contractor and the entire work site was made available in September 2020 by removing the shops in a phased manner. So, the time extension upto 30 September 2020 was granted without any penalty. The GoCG further stated that after removal of encroachment, the contractor started the work but the progress of the work was quite slow due to pandemic and based on it, short penalty was levied on the contractor and escalation provided till January 2020. The GoCG reply is not acceptable. RSCL had granted time extension without penalty only up to 28 November 2019 and after that extension was granted with penalty. The work was completed on 19 January 2021. Therefore, as per Form A, RSCL was required to impose a penalty of ₹ 1.17 crore at the rate of six <i>per cent</i> instead of just ₹ 1.55 lakh for the period after 28 November 2019 till actual completion period and payment of escalation is also not justified.							
2.	Renovation of Kanji House	₹ 96.42 lakh/ 26 September 2018/ M/s Sharda Agarwal	10 February 2019 (later extended to 10 April 2019)	15 July 2019	₹ 0.12 lakh	₹ 5.79 lakh ²	₹ 5.67 lakh
The GoCG stated (April 2023) that the completion certificate was issued on 15 July 2019 whereas most of the work was completed by 27 June 2019, so penalty comes to 4.5 <i>per cent</i> i.e., ₹ 4.23 lakh. Out of total penalty to be imposed, only ₹ 12,072 was deducted and letter for recovery of balance penalty has been issued to the contractor. The GoCG reply is not acceptable as the work is considered complete as on the date of issue of completion certificate and according to the completion certificate issued by RSCL, the whole work was completed on 15 July 2019. So, the maximum penalty at a rate of six <i>per cent</i> i.e., ₹ 5.79 lakh (six <i>per cent</i> of ₹ 96.42 lakh) was to be levied.							

¹ ₹ 19.55 crore (includes additional work) x 6 *per cent* (delay was 13 months after considering time extension upto 28 November 2019)

² ₹ 0.96 crore x 6 *per cent* (after considering time extension upto 10 April 2019)

Sl. No.	Name of the work	Work order value/ date/ Name of the contractor	Due date of completion	Actual date of completion	Penalty levied	Penalty required to be levied	Short levy of penalty
3.	Redevelopment of <i>Motibagh</i> Garden (Phase-II)	₹ 3.08 crore/ 28 February 2019/ M/s L.R. Brothers	15 September 2019	2 February 2021	₹ 9.84 lakh	₹ 30.80 lakh ³	₹ 20.96 lakh
The GoCG stated (April 2023) that a penalty of four <i>per cent</i> amounting to ₹ 9.84 lakh has been deducted for contractor's fault. This penalty was decided taking all the factors into account for which sanction was sought from competent authority. The GoCG further stated that time extension was given upto 15 December 2020 and work was completed on 2 February 2021. So, there was a delay of seven weeks for which penalty of ₹ 9.84 lakh was recovered against the payable penalty of ₹ 7 lakh. The GoCG reply is not acceptable because RSCL granted time extension upto 15 December 2020 with penalty and as there was a delay in completion of work of 16 weeks, maximum penalty of ₹ 30.80 lakh should have been levied.							
4.	Landscaping & beautification of <i>Ghadi Chowk & Azad Chowk</i>	₹ 1.96 crore/ 12 October 2017/ M/s Arvind Trading Corporation	12 January 2018 (later extended to 15 May 2018)	7 September 2018	0.00	₹ 15.00 lakh ⁴	₹ 15.00 lakh
The GoCG stated (April 2023) in reply that time extension upto 15 May 2018 was granted without penalty. The work was actually completed in June 2018, but the completion certificate was issued on 7 September 2018 i.e., after inauguration of the project. The reply is factually incorrect as according to the completion certificate the work was completed on 7 September 2018 and O&M was started from 8 September 2018. So, the penalty should have been levied till 6 September 2018.							

³ ₹ 3.08 crore x 10 *per cent* = ₹ 0.31 crore (As per the clause of RFP, liquidated damages (LD) of ₹ 1,00,000 per week for non-achievement of milestone subject to maximum of 10 *per cent* of total contract value should be levied on the contractor).

⁴ ₹ 1,00,000 x 15 weeks (from 15 May 2018 to 6 September 2018 after considering time extension upto 15 May 2018)

Appendix 10

(Referred to in Para 3.1)

Statement showing net interest loss due to non-availing auto sweep facility on deposits

Deemed date for auto sweep transfer	Date of maturity (181 Days)	Maturity Days	Amount deposited to lien account (₹)	Funds available after transfer to auto sweep (i.e. threshold ₹ 1000000 (in ₹))	Prevailing Rate of interest (FD)	Interest loss (in ₹)
Loss of interest on first lot of Amount deposited						
10.10.2018	09.04.2019	181	83066377	82066377	6.75	2746975
09.04.2019	07.10.2019	181	85813352	84813352	6	2523488
07.10.2019	05.04.2020	181	88336840	87336840	6	2598570
05.04.2020	03.10.2020	181	90935410	89935410	5	2229905
03.10.2020	02.04.2021	181	93165315	92165315	3.3	1508229
02.04.2021	30.09.2021	181	94673544	93673544	3.3	1532910
30.09.2021	30.03.2022	181	96206454	95206454	3.25	1534389
30.03.2022	27.09.2022	181	97740843	96740843	3.25	1559118
27.09.2022	27.03.2023	181	99299961	98299961	3.25	1584245
27.03.2023	31.03.2023	4	100884206	99884206	3.25	73887
						17891716
Loss of interest on second lot of Amount deposited						
10.10.2018	09.04.2019	181	259423018	259423018	6.75	8683564
09.04.2019	07.10.2019	181	268106582	268106582	6	7977089
07.10.2019	05.04.2020	181	276083671	276083671	6	8214435
05.04.2020	03.10.2020	181	284298105	284298105	5	7049035
03.10.2020	02.04.2021	181	291347141	291347141	3.3	4767716
02.04.2021	30.09.2021	181	296114857	296114857	3.3	4845737
30.09.2021	30.03.2022	181	300960594	300960594	3.25	4850413
30.03.2022	27.09.2022	181	305811007	305811007	3.25	4928584
27.09.2022	27.03.2023	181	310739591	310739591	3.25	5008015
27.03.2023	31.03.2023	4	315747607	315747607	3.25	112458
						56437047
Loss of interest on third lot of Amount deposited						
01.11.2018	01.05.2019	181	40000000	40000000	6.75	1338904
01.05.2019	29.10.2019	181	41338904	41338904	6	1229974
29.10.2019	27.04.2020	181	42568878	42568878	6	1266570
27.04.2020	25.10.2020	181	43835448	43835448	4.75	1032535
25.10.2020	24.04.2021	181	44867983	44867983	3.3	734237
24.04.2021	22.10.2021	181	45602220	45602220	3.3	746252
22.10.2021	21.04.2022	181	46348472	46348472	3.25	746972
21.04.2022	19.10.2022	181	47095444	47095444	3.25	759011
19.10.2022	31.03.2023	163	47854455	47854455	3.25	694545

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Deemed date for auto sweep transfer	Date of maturity (181 Days)	Maturity Days	Amount deposited to lien account (₹)	Funds available after transfer to auto sweep (i.e. threshold ₹ 1000000 (in ₹))	Prevailing Rate of interest (FD)	Interest loss (in ₹)
						8549000
Loss of interest on fourth lot of Amount deposited						
16.11.2018	16.05.2019	181	70000000	70000000	6.75	2343082
16.05.2019	13.11.2019	181	72343082	72343082	6	2152454
13.11.2019	12.05.2020	181	74495537	74495537	6	2216497
12.05.2020	09.11.2020	181	76712034	76712034	4.5	1711834
09.11.2020	09.05.2021	181	78423868	78423868	3.3	1283358
09.05.2021	06.11.2021	181	79707227	79707227	3.3	1304360
06.11.2021	06.05.2022	181	81011586	81011586	3.25	1305618
06.05.2022	03.11.2022	181	82317204	82317204	3.25	1326660
03.11.2022	31.03.2023	148	83643865	83643865	3.25	1102266
						14746130
Loss of interest on fifth lot of Amount deposited						
12.02.2019	12.08.2019	181	97500000	97500000	6.75	3263579
12.08.2019	09.02.2020	181	100763579	100763579	6	2998062
09.02.2020	08.08.2020	181	103761640	103761640	5	2572720
08.08.2020	05.02.2021	181	106334360	106334360	3.3	1740096
05.02.2021	05.08.2021	181	108074457	108074457	3.3	1768572
05.08.2021	02.02.2022	181	109843029	109843029	3.3	1797513
02.02.2022	02.08.2022	181	111640542	111640542	3.25	1799248
02.08.2022	30.01.2023	181	113439790	113439790	3.25	1828245
30.01.2023	31.03.2023	60	115268035	115268035	3.25	615816
						18383851
Total Interest						116007744
(-) Interest received						62845105
Net interest loss due to non-availing auto sweep facility on deposit						53162639