



SUPREME AUDIT INSTITUTION OF INDIA

लोकहितार्थ सत्यनिष्ठा

Dedicated to Truth in Public Interest

# **Report of the Comptroller and Auditor General of India for the year ended March 2023**

**Union Government  
Report No. 22 of 2025  
(Compliance Audit – Civil & Commercial)**



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**Report was presented in the Parliament on:**

**Lok Sabha -**

**Rajya Sabha -**



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## **PREFACE**

This Report of the Comptroller and Auditor General of India for the year ended March 2023 has been prepared for submission to the President under Article 151 of the Constitution of India. The Report contains the results of compliance audit of 28 Ministries and five Constitutional bodies/secretariat of the Union Government and their field offices under the General and Social Services Sector including Union Territories without Legislatures.

The instances mentioned in this Report, pertaining to Compliance Audit, are those which came to notice in the course of test audit for the period 2022-23 as well as those which came to notice in earlier years but could not be reported in the previous Audit Reports. Matters relating to the period subsequent to 2022-23 have also been included, wherever necessary.

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



# OVERVIEW

This Report contains significant audit findings arising from the compliance audit of financial transactions under 55 grants relating to 28 Ministries and five Constitutional bodies/secretariat of the Union Government and five Union Territories without Legislature. The gross expenditure of these 28 Ministries and five Constitutional bodies/secretariat increased by 7.14 *per cent* from ₹ 15,07,147.05 crore in 2021-22 to ₹ 16,14,830.70 crore in 2022-23.

This Report contains 24 illustrative cases<sup>1</sup> of Compliance audit pertaining to six Ministries/Departments, five Union Territories and one Central Public Sector Enterprise. An overview of the main audit findings included in this Report is given below:

## COMPLIANCE AUDIT OBSERVATIONS: UNION MINISTRIES

### Ministry of Culture

#### National Gallery of Modern Art

##### Avoidable payment of electricity charges

Inability of National Gallery of Modern Art, New Delhi and Central Public Works Department to assess power consumption requirements and reduce the sanctioned load to a realistic level resulted in avoidable payment of ₹ 1.97 crore towards fixed electricity charges during the period April 2018 to March 2022.

*(Paragraph No. 2.1, Page No. 7)*

### Ministry of External Affairs

#### High Commission of India, London

##### Levy of affidavit fee without approval of Ministry

The Mission levied an affidavit fee while rendering passport services without approval of the Ministry and collected affidavit fee amounting to ₹ 2.35 crore (£ 2,33,200) during the period from 01 April 2021 to 04 November 2022.

*(Paragraph No. 2.2, Page No. 9)*

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<sup>1</sup> Including three cases of recovery at the instance of Audit (Para 1.6 and Appendix-III)

## **Regional Passport Offices**

### **Incorrect Payment of GST of ₹ 2.96 crore**

Incorrect payment of GST of ₹ 2.96 crore made from July 2017 to June 2022 by Regional Passport Offices at Pune, Lucknow, Bareilly, Kolkata and Chennai for speed post services under Book Now and Pay Later scheme to Postal authorities.

*(Paragraph No. 2.3, Page No. 10)*

## **Ministry of Home Affairs**

### **Central Industrial Security Force and Sashastra Seema Bal**

#### **Irregular payment of Risk and Hardship allowance**

Inability to regulate the payment of Risk and Hardship Allowance as per directions of the Ministry in test-checked units of Central Armed Police Forces resulted in irregular payment of allowance of ₹ 33.19 crore during the period between March 2020 and March 2023.

*(Paragraph No. 2.4, Page No. 12)*

### **Central Industrial Security Force**

#### **Blockade of funds and non-achievement of intended benefits**

Inability of Central Industrial Security Force to effectively coordinate with NBCC (India) Limited, the Public Works Organisation selected for construction of its staff quarters, resulted in stalling of work since January 2020 and foreclosure of contract with the construction agency leading to blocking of funds of ₹ 11.75 crore and proposed cost escalation from ₹ 27.56 crore to ₹ 56.15 crore.

*(Paragraph No. 2.5, Page No. 13)*

#### **Avoidable payment of ex-gratia**

Central Industrial Security Force did not invoke the compensation clause while releasing the ex-gratia payment to kin of the deceased employees who were posted in the Public Sector Undertakings. After being pointed out by audit, Central Industrial Security Force has recovered ₹ 2.95 crore from the respective PSUs, as of January 2024 with an outstanding amount of ₹ 1.10 crore.

*(Paragraph No. 2.6, Page No. 17)*

### **Indo-Tibetan Border Police**

#### **Idle expenditure of ₹ 17.44 crore**

Ignoring the findings of Technical Committee set up for checking the suitability of proposed land for 81 mm Mortar Field Firing Range, Indo-Tibetan Border Police

acquired a site at Damoh (Madhya Pradesh) in August 2017 at the cost of ₹ 16.55 crore, that could not be put to the intended use, besides incurring expenditure of ₹ 88.41 lakh (upto March 2023) on pay and allowances of platoon guarding the land.

*(Paragraph No. 2.7, Page No. 18)*

#### **Non-utilisation of a newly constructed building**

Inability of Indo-Tibetan Border Police in ensuring rectification of defects in newly constructed building 'X' resulted in non-utilisation of the building for more than four years. An amount of ₹ 14.57 crore incurred on construction of the building remained unfruitful.

*(Paragraph No. 2.8, Page No. 20)*

#### **Defective planning resulting in blockage of ₹ 6.93 crore, delay in allotment and avoidable payment of ₹ 1.16 crore**

Due to non- provision of essential works like Sewage Treatment Plant, external electric connection and internal roads etc., residential quarters could not be allotted for more than six years after completion, to the officials of 29<sup>th</sup> Battalion at Jabalpur resulting in blockage of ₹ 6.93 crore and avoidable payment of ₹ 1.16 crore on House Rent Allowance.

*(Paragraph No. 2.9, Page No. 24)*

#### **Sashastra Seema Bal**

##### **Blockage of fund of ₹ 80.91 lakh for over five years**

Inability of the Sashastra Seema Bal to take timely decision on acquisition of land resulted in blockage of ₹ 80.91 lakh for over five years.

*(Paragraph No. 2.10, Page No. 26)*

#### **Ministry of Information & Broadcasting**

##### **National Film Archive of India**

##### **Excess expenditure on Energy Charges**

National Film Archive of India incurred avoidable excess expenditure of ₹ 1.99 crore by making payment against incorrect tariff category on energy charges billed by Maharashtra Electricity Regulatory Commission.

*(Paragraph No. 2.11, Page No. 28)*

## **Ministry of Minority Affairs**

### **Pre-Matric and Post-Matric Scholarship Schemes for students belonging to Minority Communities**

Systemic issues in implementation of both Pre-Matric and Post-Matric Scholarship Schemes for the students belonging to minority communities limited the effectiveness of the schemes. The implementation was marked by deviations from guidelines, including awarding scholarships to ineligible students, acceptance of applications with income certificates issued by non-competent authorities or without income certificates, and payments to non-enrolled school students. Further irregularities included disbursing Post-Matric scholarships to Pre-Matric students and excess payments beyond eligible limits.

*(Paragraph No. 2.12, Page No. 30)*

## **Ministry of Panchayati Raj**

### **Backward Regions Grant Fund**

#### **Non-refund of unspent grant by the States**

Inability to monitor utilization of grants released in respect of Backward Regions Grant Fund Programme by the Ministry of Panchayati Raj, resulted in non-refund of unspent grant aggregating ₹ 903.42 crore as on September 2023.

*(Paragraph No. 2.13, Page No. 46)*

## **COMPLIANCE AUDIT OBSERVATIONS: UNION TERRITORIES WITHOUT LEGISLATURES**

### **EXPENDITURE**

#### **Union Territory Andaman and Nicobar Islands**

##### **Andaman Public Works Department**

#### **Unfruitful expenditure of ₹ 62.61 lakh on construction of Indoor Sports Hall under MPLADS**

Road Construction Division, Andaman Public Works Department, Wimberlygunj made substantial changes in the scope and requirement of work without concurrence of the Member of Parliament and the District Authority, resulting in exhaustion of sanctioned amount prior to completion of the work. The work was foreclosed after incurring expenditure of ₹ 62.61 lakh thereby rendering the expenditure unfruitful.

*(Paragraph No. 3.1, Page No. 49)*

**Office of the Labour Commissioner, Port Blair**

**Short payment of compensation to the dependents of deceased employees amounting to ₹ 33.90 lakh**

Incorrect calculation of compensation payable under Employees Compensation Act, 1923 to the dependents of deceased employees resulted into short payment of compensation amounting to ₹ 26.81 lakh in case of five employees, and interest thereon to the tune of ₹ 7.09 lakh.

*(Paragraph No. 3.2, Page No. 51)*

**Zilla Parishad, South Andaman**

**Unfruitful Expenditure of ₹ 87.28 lakh**

Inability of Zilla Parishad, South Andaman to maintain crematorium after expiry of the maintenance contract rendered it non-functional and beyond economic repair, resulting in unfruitful expenditure of ₹ 87.28 lakh incurred on its construction.

*(Paragraph No. 3.3, Page No. 53)*

**Union Territory Chandigarh**

**Office of the Labour Commissioner, Chandigarh**

**Functioning of Chandigarh Building and Other Construction Workers Welfare (CBOCWW) Board**

Deficiencies related to constitution and functioning of the governance and oversight structure, comprising of the CBOCWW Board, Expert Committee and Advisory Committee, negatively impacted fulfilment of the mandated function of the Board to utilize the labour cess collected for the welfare of registered workers due to shortfalls in the identification/registration of workers and establishments and awareness among workers about welfare schemes. Further, the construction cost for assessment of cess was not revised.

*(Paragraph No. 3.4, Page No. 55)*

**Union Territory Dadra & Nagar Haveli and Daman & Diu**

**Public Works Division, Daman**

**Loss of revenue due to non-levy of departmental charges**

Public Works Division, Daman failed to levy departmental charges, in violation of the provisions of CPWD Manual, on the works executed on behalf of local body, resulting in loss of revenue of ₹ 66.74 lakh.

*(Paragraph No. 3.5, Page No. 79)*

**Union Territory Lakshadweep**

**Lakshadweep Public Works Division**

**Irregular parking of funds in savings bank account**

Lakshadweep Public Works Department deposited (2013 to 2023) the annual budgetary funds allocated for electrical works in a separate savings bank account of Electricity Department and failed to remit unutilized balances to the Government Account, resulting in irregular parking of funds ranging between ₹ 12.97 crore and ₹ 4.08 crore.

*(Paragraph No. 3.6, Page No. 80)*

**REVENUE**

**Union Territory Ladakh**

**Additional Deputy Commissioner, Leh**

**Short levy of Stamp Duty**

Stamp duty was short levied in respect of 42 cases of family settlement deeds and four Partition deeds which resulted in loss of revenue to the extent of ₹ 92.82 lakh to the government exchequer. Penalty of ₹ 53.45 lakh was also due.

*(Paragraph No. 3.7, Page No. 83)*

**CENTRAL PUBLIC SECTOR ENTERPRISES**

**Ministry of Chemicals and Fertilizers, Department of Fertilizers**

**The Fertilizers and Chemicals Travancore Limited**

**Encashment of Earned Leave in deviation from Department of Public Enterprises (DPE) guidelines**

Encashment of earned leave in deviation from DPE Guidelines resulted in irregular payment of ₹ 45.61 crore by the Company during 2014-15 to 2022-23.

*(Paragraph No. 4.1, Page No. 85)*



# CHAPTER-I

## INTRODUCTION

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### **1.1 Audit Mandate**

The mandate of the Comptroller and Auditor General of India (C&AG) with regard to audit of Union and States, Government companies and corporations, bodies and authorities is derived from the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. The C&AG is the sole authority prescribed in the Constitution entrusted with the responsibility of audit of accounts of the Union and of the States. Under Section 13 (read with Section 17) and Section 16 of the Act, it is the duty of the C&AG to audit all expenditure, all receipts and other transactions of the Governments of the Union, of each State and of each Union Territory. Comptroller and Auditor General's mandate, under the Constitution and under Section 14, 15, 19 and 20 of the Act, also covers audit of bodies, authorities, Government companies and corporations. The Audit Reports of the C&AG are placed before Parliament or the Legislature of the State or the Union Territory, as the case may be.

### **1.2 Types of Audit**

C&AG broadly carries out three types of audits, viz. Financial Audit, Compliance Audit and Performance Audit.

Financial Audit deals with determining whether an entity's financial statements and information is properly prepared, complete in all respects and is presented with adequate disclosures in accordance with the prescribed financial reporting and regulatory framework.

Compliance Audit refers to examination of the transactions relating to expenditure, receipts, assets and liabilities of the Government to ascertain whether the provisions of the Constitution of India and applicable laws, rules, regulations, order and instructions issued by the competent authorities are being complied with and also to determine their legality, adequacy, transparency, propriety, prudence and effectiveness in terms of achievement of the intended objectives.

Performance Audit is concerned with the audit of economy, efficiency and effectiveness in receipt and application of public funds by the Government. The analysis in Performance Audit is distinct from, and goes beyond, compliance issues,

and seeks to provide new information, analysis or insights on the actual benefit of the activity undertaken by the entity.

Audits are conducted on the basis of C&AG's Auditing Standards and the Regulations on Audit and Accounts (Amendments) 2020. These standards and regulations prescribe the norms which the auditors are expected to follow in conduct of audit and require reporting on individual cases of non-compliance as well as on weaknesses that exist in systems of financial management and internal control of the entities audited.

The Auditing Standards adopted by the C&AG require that the materiality level for reporting be commensurate with the nature, volume and magnitude of transactions. The findings of Audit are expected to enable the Executive to take corrective actions and frame policies and procedures that will lead to improved financial management of the organisations and contribute to better governance.

### 1.3 Audit Universe

The Audit Universe covered in this report includes 28 Ministries under the general and social sectors of the Union Government and five Constitutional bodies/secretariat (**Appendix-I**).

### 1.4 Budget and Expenditure of Civil Ministries/Departments

The position of Sanctioned Provision<sup>1</sup>, Expenditure, and Savings of 28 Ministries and five Constitutional bodies/secretariat covering 55 civil grants for FY 2021-22 and FY 2022-23 are shown in **Table No. 1.1**. The details are given in **Appendix-II**.

**Table No. 1.1: Details of Sanctioned Provision, Expenditure and Savings**

(₹ in crore)

Segment	2021-22			2022-23		
	Sanctioned Provision	Total Expenditure	Savings (-)/ Excess (+)	Sanctioned Provision	Total Expenditure	Savings (-)/ Excess (+)
Revenue (Charged)	5,596.89	4,755.77	-841.12	5,609.10	4,975.28	-633.82
Revenue (Voted)	16,21,697.17	14,79,863.59	-1,41,833.58	17,64,790.08	15,78,384.10	-1,86,405.98
Capital (Charged)	131.57	126.23	-5.34	185.16	181.18	-3.98
Capital (Voted)	79,705.22	22,401.46	-57,303.76	40,217.33	31,290.14	-8,927.19
<b>Total</b>	<b>17,07,130.85</b>	<b>15,07,147.05</b>	<b>-1,99,983.80</b>	<b>18,10,801.67</b>	<b>16,14,830.70</b>	<b>-1,95,970.97</b>

Source: Union Government Appropriation Accounts (Civil) 2021-22 and 2022-23

<sup>1</sup> Sanctioned Provision = Budget Estimates + Supplementary provisions

### 1.5 Budget and Expenditure of Union Territories without Legislature

The budget provisions in respect of UTs without Legislature are under the administrative control of the Ministry of Home Affairs (MHA). While the general administration of the UTs is the responsibility of the MHA, other Ministries/Departments of the Union Government administer funds on the subjects mentioned in Lists I and II of the Seventh Schedule to the Constitution of India in so far as they exist in regard to these territories. Thus, the Detailed Demand for Grants (DDGs) also contain provisions relating to the expenditure in these UTs on activities concerning other Ministries and Departments of the Union Government.

Details of sanctioned provision and expenditure in the five UTs without Legislatures in 2022-23 are given in **Table No. 1.2**.

**Table No. 1.2: Budgetary allocation and expenditure in 2022-23**

(₹ in crore)

Name of Union Territory	Sanctioned Provision		Total Expenditure		Savings(-)/Excess(+)			
					Revenue		Capital	
	Revenue	Capital	Revenue	Capital	Amount	Per cent	Amount	Per cent
Andaman and Nicobar Islands	5,176.55	587.42	5,086.99	471.70	-89.56	1.73	-115.72	19.70
Chandigarh	5,306.67	539.40	5,306.36	472.44	-0.31	0.01	-66.96	12.41
Dadra & Nagar Haveli and Daman & Diu	2,952.96	929.16	1,564.32	929.10	-1,388.64	47.03	-0.06	0.01
Ladakh	2,553.37	3,404.85	2,089.72	2,090.15	-463.65	18.16	-1,314.70	38.61
Lakshadweep	1,235.55	221.91	1,195.92	87.45	-39.63	3.21	-134.46	60.59
<b>Total</b>	<b>17,225.10</b>	<b>5,682.74</b>	<b>15,243.31</b>	<b>4,050.84</b>	<b>-1,981.79</b>	<b>11.51</b>	<b>-1,631.90</b>	<b>28.72</b>

Source: Union Government Appropriation Accounts (Civil) 2022-23

### 1.6 Audit Planning, Conduct of Audit and Audit Findings

As per the Annual Audit Planning process, units for compliance audit are selected on the basis of risk assessment besides topicality, materiality, social relevance etc. Risk assessment includes appraisal of internal control systems of the units, past instances of defalcation, misappropriation, embezzlement, etc. as well as findings of previous Audit Reports. Inspection Reports are issued to the heads of units after completion of audit. Based on the replies received, audit observations are settled with action for compliance advised, wherever necessary. Important audit findings are processed for inclusion in the Audit Report after seeking responses from the Ministry/Department concerned. Audit Reports are laid before the Parliament under Article 151 of the Constitution of India.

The accounts of Central Public Sector Enterprises (CPSEs) including Government Companies, Statutory Corporations and other Companies controlled by Government, are audited by the C&AG under Sections 143 (6) and 143 (7) of Companies Act, 2013 or respective Act of the Parliament forming Statutory Corporations. The Statutory Auditor(s) [Chartered Accountant(s)] are appointed by the C&AG to certify the accounts of CPSEs and the C&AG has the right to conduct supplementary audit of such audited accounts. Reports in relation to the CPSEs are submitted to the Government by the C&AG under the provisions of section 19A of the C&AG's (Duties, Powers and Conditions of Service) Act, 1971.

Chapter II of this report contains significant observations arising out of compliance audit of 28 ministries of social and general sector.

Chapter III contains significant observations arising from the audit of Government Departments/Offices under the control of the five Union Territories without Legislatures (UTs) viz. Andaman and Nicobar Islands, Chandigarh, Dadra & Nagar Haveli and Daman & Diu, Ladakh and Lakshadweep.

Chapter IV contains observation arising out of compliance audit of CPSEs as a result of audit of transactions up to 2022-23.

Apart from the observations included in the respective Chapters, an amount aggregating ₹ 1.01 crore (**Appendix-III**) has also been recovered at the instance of Audit.

On the recommendation of the Public Accounts Committee (PAC), the Ministry of Finance issued directions to all Ministries in June 1960 to send their responses to the draft paragraphs proposed for inclusion in the Report of the C&AG of India within six weeks of receipt of the paragraphs. Accordingly, the draft paragraphs are forwarded to Secretaries of the Ministries/Departments concerned drawing their attention to the audit findings and requesting them to send their response within six weeks.

Concerned Ministries/Departments did not send replies to 13 paragraphs out of 24 paragraphs (up to June 2025). The response of the concerned Ministries/ Departments received in respect of the remaining 11 paragraphs has been suitably incorporated in the Report. In response to nine audit observations, the concerned agencies have taken corrective measures, which have been incorporated in the report.

### **1.7 Significant Comments of the C&AG issued as Supplement to the Statutory Auditors' Reports on CPSEs**

Audit Universe for financial audits includes 85 CPSEs (**Appendix-IV**) under 15 Ministries of the Union Government. Subsequent to the audit of the financial statements for the year 2022-23 by statutory auditors, the C&AG conducted supplementary audit of the financial statements of the selected Government Companies based on the materiality and significance. Some of the significant comments issued on financial statements of Government Companies and Statutory Corporations are given in **Appendix-V**. The list of CPSEs in respect of whom NIL comments were issued is given in **Appendix-VI**.

### **1.8 Status of Pending ATNs**

In its 105<sup>th</sup> Report (10<sup>th</sup> Lok Sabha–1995-96) presented to Parliament on 17 August 1995, the Public Accounts Committee had recommended that Action Taken Notes (ATNs) on all paragraphs of the Reports of the C&AG should be furnished to the Committee through the Ministry of Finance (Department of Expenditure) within a period of four months from the date of laying of the Audit Reports on the Table of the House starting from 31 March 1996 onwards. Subsequently, a Monitoring Cell was created under the Department of Expenditure which is entrusted with the task of coordination and collection of the ATNs from all Ministries/Departments concerned duly vetted by Audit and sending them to the Public Accounts Committee within the stipulated period of four months from the date of presentation of the Audit Report to the Parliament.

As of 30 June 2025, out of 17 ATNs of Civil Ministries/Departments covered in this report, 13 ATNs were under correspondence and 4 ATNs were not received (**Appendix-VII**). Nine ATNs of Union Territories without Legislatures were under correspondence (**Appendix-VIII**).



## CHAPTER II

### UNION MINISTRIES

This Chapter contains thirteen Audit Paragraphs covering audit findings related to six Union Ministries/Departments.

#### (I) Ministry of Culture

##### National Gallery of Modern Art

##### 2.1 Avoidable payment of electricity charges

**Inability of National Gallery of Modern Art, New Delhi and Central Public Works Department to assess power consumption requirements and reduce the sanctioned load to a realistic level resulted in avoidable payment of ₹ 1.97 crore towards fixed electricity charges during the period April 2018 to March 2022.**

As per Delhi Electricity Regulatory Commission (DERC) (Performance Standards – Metering & Billing) Regulations 2002, an application for load reduction shall be accepted after two years from the original sanction. The regulations further stated that load reduction shall be limited to a maximum of 50 *per cent* of the load at the time of original energization. The Modified Regulations of April 2007 also contained a similar provision for load reduction.

As per the regulation, billing Demand for the purpose of billing meant the highest of (i) the Contract Demand<sup>2</sup> (ii) the Maximum Demand Indicator (MDI) recorded in the meter during the billing cycle, or (iii) the sanctioned load wherever Contract Demand had not been provided in the supply agreement. Thus, even if, actually utilised demand is less than the agreed Contract Demand, the payment is to be made for the full Contract Demand. Accordingly, fixed charges are to be levied on sanctioned load or maximum demand reading, whichever is higher. As such, keeping sanctioned load much higher than the maximum demand leads to payment of avoidable fixed charges.

Audit noted that National Gallery of Modern Art (NGMA) has an electricity connection<sup>3</sup> of New Delhi Municipal Council since March 2010. An analysis of electricity bills revealed that the actual consumption of electricity by NGMA was

<sup>2</sup> 'Contract Demand' is the demand in KVA (Kilo Volt Ampere), as provided in supply agreement, for which the licensee makes specific commitment to supply from time to time subject to the governing conditions. In any case, it shall not be less than 60 *per cent* of the sanctioned load. The Demand Charges meant the amount chargeable for the billing cycle or billing period based upon the Billing Demand in KVA.

<sup>3</sup> Consumer No. 8165976862

persistently lower than the Contract Demand (sanctioned load) during the period from April 2018 to March 2022. The utilisation of electricity during the period ranged from six to 34 *per cent* of the contract demand. NGMA had paid ₹ 3.95 crore towards electricity fixed charges for this connection during April 2018 to March 2022 for sanctioned load of 3176 KW<sup>4</sup>.

Audit is of the view that NGMA should have reduced the load by 50 *per cent* of initial sanctioned load, as permissible under the DERC Regulations, to avoid payment of fixed charges on account of unutilised sanctioned load (contract demand). Had the load been reduced to 50 *per cent* of initial sanctioned load, NGMA could have saved half the amount paid for fixed electricity charges, i.e. ₹ 1.97 crore during the said period.

On being pointed out by audit (May 2022/August 2023), NGMA stated (December 2023) that to keep the art objects/paintings of renowned artists moisture proof, it was necessary that the area should be kept air-conditional round the clock. Keeping this in view, CPWD being the technical experts, worked out electric load, in consultation with the then Director (NGMA) for the building and recommended Contract demand of electricity likely to be consumed in the campus of NGMA. NGMA has time and again approached CPWD authorities in the matter but there was no response.

The reply is not tenable as the utilisation of initially sanctioned load of electricity ranged between six and 34 *per cent* during April 2018 to March 2022, which indicates that initial assessment of load was not based on actual requirements. Further, the NGMA did not analyse the consumption pattern of electricity so as to take steps to reduce the sanctioned load. It initiated the review only after the same was pointed out in audit (May 2022/August 2023).

The Ministry of Culture, in its reply (May 2024), stated that NGMA had persuaded the concerned authority of CPWD to check the correctness of Electric Load and the procedure to be adopted to get the said load reduced to the desired context. It has directed NGMA to bring all the discrepancies and facts of the case to the notice of both New Delhi Municipal Council (NDMC) and Delhi Electricity Regulatory Commission (DERC) under intimation to the Ministry and get the matter sorted out at the earliest.

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<sup>4</sup> For sanctioned load of 3176 KW, the contract demand ranged from 3176 KVA to 3970 KVA depending on power factor shown in the electricity bills.



## (II) Ministry of External Affairs

### High Commission of India, London

#### 2.2 Levy of affidavit fee without approval of Ministry

**The Mission levied and collected an affidavit fee of £ 22 per affidavit in respect of rendering passport services without approval of the Ministry. This resulted in excess collection of affidavit fee amounting to ₹ 2.35 crore (£ 2,33,200)<sup>5</sup> during the period from 01 April 2021 to 04 November 2022.**

The Ministry of External Affairs issued comprehensive guidelines to all Missions/Posts<sup>6</sup> on “Modalities for conversion for Visa, OCI<sup>7</sup> and Consular fees into local currencies and applicable fees in hard currencies.” Ministry further issued instruction<sup>8</sup> on, “Modality for conversion of fee for passport and passport related services into local currencies”, under which the Ministry prescribed the revised rates of passport and passport-related services in convertible hard currencies applicable from 01 April 2021. The above circular did not prescribe any affidavit fee from the applicant in respect of passport applications. No such fee has been displayed on the Mission’s website either. Under extant provisions, tax, fee etc., can only be charged after approval from the competent authority.

Audit noted from the Global Passport Seva Program (GPSP<sup>9</sup>) data that in 10,441 cases from 01 April 2021 to 04 November 2022, a fee of £ 22 was charged without approval of the Ministry for the following affidavits in respect of Passport & Emergency Certificate<sup>10</sup> (for i and iii only):

- i. Affidavit fee for change of Appearance (When applicant’s appearance has changed considerably, he/she has to fill up change of appearance)
- ii. Affidavit fee for Over a Year Affidavit (The applicant is required to fill up this affidavit when his/her passport has got expired three years ago.)

<sup>5</sup> Average rate of exchange April 2021 to November 2022 @ 100.95 x £ 233200

<sup>6</sup> Vide JS (CPV)’s Circular No. VII/406/21/2016 dated 12<sup>th</sup> March and 25<sup>th</sup> March 2021

<sup>7</sup> OCI - Overseas Citizenship of India, it is an immigration status authorising a foreign citizen of Indian origin to live and work in India for an indefinite period.

<sup>8</sup> Vide office memorandum No.VI/401/01/14/2019 dated 30 March 2021

<sup>9</sup> GPSP is online service portal for passport related services. For passport and related services, applicants are required to register and apply online at <http://embassy.passportindia.gov.in/>. After filling up details, a web file number and application form shall be generated and can be printed by the applicant. It enables simple, efficient and transparent processes for delivery of passport and related services.

<sup>10</sup> An emergency certificate can be issued to an Indian national for one-way travel to India in case of non-availability of a valid passport with the applicant (due to loss, damage or expiry) and where a new passport cannot be issued immediately.

- iii. Change of Name Deed (In case of applicant's name change, the applicant may submit this affidavit)

After being pointed out by Audit in April 2022, the matter was referred to the Ministry for clarification. The Ministry vide order dated 04 November 2022 informed that as per the extant rules of issue of passports, no such affidavit/deed is required to be obtained. Consequently, the affidavit fees were discontinued from 04 November 2022 by the Mission.

The total excess collection on this account from 10,441 cases was £ 2,33,200 (INR 2,35,41,540) (April 2021- 04 November 2022) as summarized in **Table No. 2.1**.

**Table No. 2.1: Total Excess Collection**

Sl. No.	Service	Number of services with affidavit fee	Number of affidavits obtained	Fee per affidavit	Excess charge (£)
1.	Emergency Certificate	551	555 <sup>11</sup>	22	12210
2.	Passport	9890	10045 <sup>12</sup>	22	220990
<b>Total</b>		<b>10441</b>	<b>10600</b>		<b>233200</b>

The levy and collection of fees by the Mission without any authority and approval of the Ministry was incorrect. The Mission, in reply to the Audit observation, accepted the excess collection of the affidavit fee and stated that the levy of affidavit fees has been discontinued from 04 November 2022 on receipt of clarification from the Ministry in this regard.

The matter was referred to the Ministry in November 2023, December 2023 and April 2024; its reply was awaited as of June 2025.

## Regional Passport Offices

### 2.3 Incorrect Payment of GST of ₹ 2.96 crore

**Incorrect payment of GST of ₹ 2.96 crore made from July 2017 to June 2022 by Regional Passport Offices at Pune, Lucknow, Bareilly, Kolkata and Chennai for speed post services under Book Now and Pay Later scheme to Postal authorities.**

Goods and Services Tax (GST) was exempt on speed post services rendered to the Central Government, State Government, Union territory vide Notification No.

<sup>11</sup> 547 services with one affidavit each + 4 services with two affidavits each

<sup>12</sup> 9738 services with one affidavit + 149 services with two affidavits each + 3 services with all the three affidavits each

12/2017-Central Tax (Rate) dated 28 June 2017, which was later discontinued vide Notification No. 04/2022 dated 13 July 2022.

The Regional Passport Offices (RPOs) at Pune, Lucknow, Bareilly, Kolkata and Chennai separately entered into an agreement<sup>13</sup> with the Department of Post for speed post services under BNPL (Book Now and Pay Later) scheme as a Bulk Customer<sup>14</sup>, to avail credit facility.

It was observed that these RPOs paid BNPL monthly bills with GST @ 18 *per cent* during the period from July 2017 to June 2022, wherein GST was exempt. This resulted in incorrect payment of GST of ₹ 2.96 crore<sup>15</sup> during this period.

RPOs concerned agreed with the observations and stated that they have taken it up with Department of Posts (RPO Pune, Kolkata) or will take it up (RPO Lucknow, Bareilly).

The reply of the RPOs confirms that the correctness of bills in terms of tax exemption, as per notification, was not ensured before making the payment.

In reply, the Ministry of External Affairs stated (October 2024) that they have written to Department of Posts, New Delhi for refund/adjusting of GST amount in the forthcoming bills.

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<sup>13</sup> RPO Pune in January 2016, Lucknow in January 2016, RPO Kolkata in July 2017, RPO Chennai in July 2016 and RPO Bareilly in May 2018

<sup>14</sup> Bulk customer is defined as anyone who provides ₹10,000 worth of speed post business in calendar month at a Speed Post booking office

<sup>15</sup> RPO, Pune made excess payment of ₹ 60.42 lakh, RPO, Lucknow- ₹ 135.41 lakh, RPO, Bareilly- ₹ 28.99 lakh and RPO, Kolkata- ₹ 2.92 lakh and RPO Chennai- ₹ 68.15 lakh.

### (III) Ministry of Home Affairs

#### Central Industrial Security Force and Sashastra Seema Bal

#### 2.4 Irregular payment of Risk and Hardship allowance

**Inability to regulate the payment of Risk and Hardship Allowance in the units of Central Armed Police Forces as per classified area mentioned in Ministry's OM dated 22.02.2019, resulted in irregular payment of allowances of ₹ 33.19 crore for the period between March 2020 and March 2023.**

Ministry of Home Affairs (MHA), vide Office Memorandum<sup>16</sup> (OM) dated 31 July 2017 fixed Risk and Hardship Allowance (RHA) for personnel of Central Armed Police Forces (CAPFs) and Assam Rifles (AR) as per Risk and Hardship Matrix. Classification of field areas as per this Matrix was reviewed by a Joint Committee consisting of representatives from MHA and Ministry of Defence. Accordingly, MHA issued an OM on 22 February 2019 wherein classification of areas for grant of RHA to CAPF personnel was laid down. As per this classification, State of Assam (except for seven districts)<sup>17</sup> was not eligible for grant of RHA.

In areas not identified as classified areas as per the OM, entitlement of Group Officers and Personnel Below Officer Rank was to be at par with those of central government employees<sup>18</sup>. This position was reiterated by MHA vide order dated 14<sup>th</sup> August 2020.

Test check of records related to Central Industrial Security Force (CISF), Aviation Security Group (ASG) units deployed at Guwahati Airport, Dibrugarh Airport and Sashastra Seema Bal (SSB), 68 Battalion, Debendranagar, Sonitpur, Assam revealed that these units had granted RHA to its personnel.

As locations of these CAPF units did not fall within the classified areas, RHA was not admissible to the personnel of these CAPF units. This resulted in irregular payment of RHA amounting to ₹ 33.19 crore<sup>19</sup> during the period from March 2020 to March 2023 (**Annexure 2.1**).

However, these units were eligible for Special Compensatory (Remote Locality) Allowance at the rate recommended by the 6<sup>th</sup> Central Pay Commission (CPC) and the

<sup>16</sup> No. 27012/40/CF-3396706/2017-PF-I

<sup>17</sup> Dhubri, South Salmara, Karimganj, Chirang, Baksa, Darrang, Rangia

<sup>18</sup> Personnel posted in North-East Region based units were entitled for payment of Special Compensatory (Remote Locality) Allowances (SCA) at the old rates of the 6<sup>th</sup> CPC, along with Special Duty Allowances (SDA) @ 10 Per cent of 7<sup>th</sup> CPC basic pay.

<sup>19</sup> ₹11.21 crore (CISF Guwahati Airport), ₹ 3.10 crore (CISF Dibrugarh Airport) and ₹ 18.88 crore (68<sup>th</sup> Bn, SSB, Sonitpur, Assam)

Special duty Allowance (SDA) at the rate recommended by the 7<sup>th</sup> CPC, which were not paid to the officials. Therefore, the resultant effect was the excess payment of ₹ 15.53<sup>20</sup> crore<sup>21</sup>, during the period from March 2020 to March 2023 (**Annexure 2.1**).

The CISF Unit, Dibrugarh Airport in its reply (November 2022) stated that RHA were being granted to its personnel as per certificate issued by co-located 171 Bn, CRPF, Dibrugarh, Assam. Further, it was also stated that co-located CISF units at OIL Duliajan, BCPL Dibrugarh and 171 Bn of CRPF personnel were allowed same RHA. However, no specific orders in this regard were made available to audit.

The Directorate of SSB, New Delhi informed (November 2023) that claiming of RHA in respect of personnel of 68<sup>th</sup> Bn, has been stopped from November 2023.

On this being pointed out by Audit, the unit of CISF, Airport Guwahati referred (June 2023) the matter to CISF Headquarters which in turn directed (June 2023), to dispose the matter in light of instructions issued by Ministry (14 August 2020) which clarifies that the entire area of Assam is categorized as normal area. Accordingly, the Unit informed (September 2023) that payment of RHA has been stopped from July 2023 onwards.

The Ministry may undertake a review in all units of CAPFs for ensuring that RHA being disbursed is in consonance with MHA OM dated 22 February 2019.

Matter was referred to the Ministry in October 2023; its reply was awaited as of June 2025.

## Central Industrial Security Force

### 2.5 Blockade of funds and non-achievement of intended benefits

**Inability of Central Industrial Security Force to effectively coordinate with NBCC (India) Limited, the Public Works Organisation selected for construction of its staff quarters, resulted in stalling of work since January 2020 and foreclosure of contract with the construction agency leading to blockage of funds of ₹ 11.75 crore and proposed cost escalation from ₹ 27.56 crore to ₹ 56.15 crore without yielding the intended outcome of providing residential accommodation to its personnel.**

Ministry of Home Affairs accorded approval (April 2006) for acquisition of 15 acres of land for construction of residential accommodation for Central Industrial Security

<sup>20</sup> RHA paid (₹33.19 Cr.) – SCA plus SDA payable (₹17.66 Cr.) = Irregular payment (₹15.53 Cr.)

<sup>21</sup> ₹ 4.64 crore related to CISF, Guwahati Airport Unit from March 2020 to March 2023, ₹ 9.57 crore related to 68<sup>th</sup> Bn SSB, Sonitpur, Assam from April 20 to January 23, ₹ 1.32 crore related to CISF Dibrugarh Airport from March 2020 to March 2023.

Force (CISF) personnel deployed in Government Building Security (GBS) Units in Delhi. Delhi Development Authority (DDA) provisionally allotted (March 2013) land measuring seven acres at Maidangarhi on lease basis for construction of housing units.

MHA approved (November 2015) construction of 263 number of staff quarters<sup>22</sup> for CISF at Maidangarhi under Engineering, Procurement and Construction (EPC) mode<sup>23</sup>. The work was to be executed by the National Building Construction Corporation (India) Limited (NBCC). CISF issued (June 2016) the administrative approval for the project whereby NBCC was to float tender for the work within a week of issue of the order and the Memorandum of Understanding (MoU) with the NBCC was to be entered after tendering and cost discovery. NBCC floated the tender in July 2016 and work was awarded to the construction agency in September 2016 for ₹ 27.56 crore.

NBCC informed CISF (October 2016) ₹ 33.75 crore as the final cost of the project. An MoU was signed between CISF and NBCC (December 2016) for construction of flats at a cost of ₹ 33.75 crore which was later on amended to ₹ 27.56 crore (June 2017) as the tendered value of the contract was less than the estimated cost of the project.

As per the terms of the MoU, the NBCC was to take up and execute the detailed engineering and construction work and assume total single point responsibility for the quality of the work and timely completion of the projects by its executing agencies. The total period for completion of work was 24 months from date of hand over of encumbrance free site. In addition, there should not be any escalation payable by CISF to NBCC on account of any delay in the work and the cost of the project at the sanctioned amount shall be firm. The MOU (paragraph 5.1) also provided that no revised preliminary estimate over the sanctioned cost will be entertained and the project cost was to be kept within the sanctioned ceiling cost.

Audit observed that CISF did not check/verify the site condition before taking possession of the land. A portion of the land fell in geomorphological ridge<sup>24</sup>.

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<sup>22</sup> MHA had approved construction of 554 houses for CISF at six locations at total cost of ₹ 102.26 crore under EPC mode which included 263 houses at Maidangarhi at a cost of ₹ 33.75 crore.

<sup>23</sup> In EPC contract, the owner provides its requirements, and the contractor prepares the detailed engineering design, procures all the materials and equipment, and then construct to deliver a functioning facility or asset to the owner. The Contractor is required to undertake the survey, investigation, design, engineering, procurement, and construction of the Project and observe, fulfil, comply with and perform all its obligations set out in the contract.

<sup>24</sup> The morphological ridge is described on the basis of seismic zonation provided by Geological Survey of India Map of Delhi of 2006. It is of immense ecological importance and should be conserved and kept free from unrestricted and unplanned development. Accordingly, CISF was required to obtain clearance from Ridge Management Board. Similarly, as the land was near Asola Bhati Wildlife Sanctuary, CISF approached National Board for Wildlife for clearance.

CISF/NBCC took 13 months for getting the approval of the concerned authorities and the encumbrance free site was handed over to the construction agency in October 2017. Thus, the work was commenced by the NBCC from November 2017 and was to be completed by October 2019.

On the basis of the observations of Fire Department (October 2016) and Delhi Urban Arts Commission (November 2017), NBCC proposed to the CISF increase of approximately 4.75 *per cent* in the built-up area of the proposed buildings. It further intimated (December 2017) CISF of the requirement for a higher plinth level and road level due to location requirement<sup>25</sup>, which was subsequently increased in February 2018 after the meeting with CISF. Thereafter, NBCC proposed for cost escalation along with detailed justification (August 2018). CISF, however, did not accept (May 2019) the revised cost of ₹ 31.00 crore proposed by NBCC, stating that cost overrun is not permissible as per the instructions issued by MHA.

NBCC stopped the work in January 2020 alleging (September 2020) delay in payment<sup>26</sup>, decision of recovering Liquidated Damages of other projects from RA Bills of Maidangarhi Project and pendency of various approval/decisions at CISF end. At the time of stoppage of work, only 37 *per cent* work had been completed. Payments aggregating ₹ 9.25 crore were made up to 10<sup>th</sup> RA Bill. Apart from this, ₹ 2.50 crore had been paid as Mobilization Advance out of which only ₹ 0.93 crore had been adjusted till 10<sup>th</sup> RA Bill. The contract with the construction agency was foreclosed by NBCC on 18 June 2021.

Subsequently, NBCC proposed the estimated cost of ₹ 38.06 crore and ₹ 47.20 crore for balance work in January 2022 and August 2023, respectively. Further, in February 2024, in response to CISF letter (December 2023) seeking comparative cost enhancement with respect to the original proposal for Maidangarhi project, NBCC submitted a revised MoU cost for ₹ 56.15 crore, which was 103 *per cent* over and above the original awarded cost. The broad justification for cost escalation given by NBCC was rock excavation, additional scope of work such as dual plumbing, solar lighting and heating, which became mandatory since December 2016, 4.75 *per cent* increase in built-up area, rise in the plinth level of building due to rise in surrounding road level, deviations in the Bill of Quantities, increase in GST rate from 12 *per cent*

<sup>25</sup> Location requirement- NBCC informed CISF about the requirement of higher plinth level and road level due to rise in roads level around the CISF plot. Further, the natural ground level of opposite plots like CBI and CRPF hospital, was about 1.5 meter higher than CISF plot.

<sup>26</sup> Delay ranged from 11 days to 47 days in 1<sup>st</sup>, 3<sup>rd</sup>, 5<sup>th</sup>, 6<sup>th</sup> and 7<sup>th</sup> RA Bills. CISF informed (October 2023) that delay of 145 and 202 days in payment against 9<sup>th</sup> and 10<sup>th</sup> RA Bills was due to deviation in the quantity which was not as per the original Bill of Quantity (BOQ). The payment of ₹ 1.61 crore in respect of 9<sup>th</sup> and 10<sup>th</sup> RA Bills were released on 31 March 2020 despite the fact that work was completely stalled by NBCC since January 2020.



to 18 *per cent* for Government work with effect from 13 July 2022 and increase in cost indexation from 2017 to 2023.

NBCC's request for cost escalation on aforesaid grounds indicates that it did not carry out the pre-construction surveys and estimations correctly. It failed to perform its duties under EPC contract, which was required to remain escalation free as per the MoU. The failure of NBCC to correctly carry out the estimations and inability of CISF to approve its proposals for revised project cost due to the nature of contract created an impasse which led to stoppage of work. CISF/ MHA is yet to take a decision (March 2024) on revised project cost proposed by NBCC. Further, a decision on extension of time for completing the work was also required.

In its reply, CISF stated (March 2024) that the MoU between CISF and NBCC is alive. The project has been delayed due to the reluctance of NBCC in executing it without acceptance of revised cost proposal. NBCC's revised cost proposals were not agreed due to conditions mentioned by Cabinet Committee on Economic Affairs (CCEA) and MHA's direction regarding cost and time overrun.

The reply of the CISF is not acceptable. Notwithstanding the fact that contractually NBCC was responsible for timely completion of work within the sanctioned cost, CISF being the owner of the project was also responsible for timely decisions to facilitate execution of work in time and of appropriate standard. Further, the work was awarded to NBCC at a cost of ₹ 27.56 crore which was lower than the sanctioned cost of ₹ 33.75 crore for this project. The inability of CISF to timely consider the issues raised by NBCC and obtain the requisite approvals may lead to time and cost escalation of approximately 103 *per cent* of the awarded cost, while the work is still incomplete even after lapse of more than four and a half years from the scheduled date of completion. This has led to blocking of funds of ₹ 11.75<sup>27</sup> crore and the intended objective of providing residential accommodation to CISF personnel remained unachieved.

Matter was referred to the Ministry in March 2024; its reply was awaited as of June 2025.

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<sup>27</sup> ₹ 11.75 crore (₹ 9.25 crore RA Bills paid + ₹ 2.50 crore mobilization advance including ₹ 0.93 crore adjusted while making payments for running account bills).



## 2.6 Avoidable payment of ex-gratia

**Central Industrial Security Force did not invoke the compensation clause while releasing the ex-gratia payment to kin of the deceased employees and made an avoidable payment of ex-gratia amounting to ₹ 4.05 crore to the kin of 17 deceased Central Industrial Security Force personnel, who were posted in the Public Sector Undertakings. After being pointed out by audit, Central Industrial Security Force has recovered an amount aggregating ₹ 2.95 crore from the respective PSUs, as of January 2024 with an outstanding amount of ₹ 1.10 crore.**

Central Industrial Security Force (CISF), one of the Central Armed Police Forces, deploys its personnel for the security of Public Sector Undertakings (PSUs) as per the provisions of the Central Industrial Security Act, 1968. The terms and conditions are specified in the Memorandum of Understanding (MoU), signed by CISF, with the concerned PSUs. As per standard MoU approved by MHA, the clause for compensation for death or incapacitation or injury stipulates that “in the event of death or incapacitation or injury of any CISF personnel while on duty, the client organization would be liable to pay the ex-gratia at a rate fixed by the Government or at a rate at which the PSU is paying its employee in case of death, whichever is higher. Special recommendations could also be made by Director General, CISF if it is a case of death in action against militants/naxalites/terrorists/dacoits/anti-social elements.”

The Resettlement and Welfare Directorate of Police II Division of MHA had provided funds aggregating ₹ 7.00 crore on account of ex-gratia to CISF during the period 2020-21 to 2022-23. Out of this, it had released ex-gratia payment aggregating ₹ 4.05 crore to kin of 17 deceased CISF personnel on duty at PSUs during the said period (**Annexure 2.2**).

Audit noted that in 15 cases, CISF had released payment of ex-gratia to the kin of the deceased, amounting to ₹ 3.55 crore in contravention of the provisions of MoU of CISF/MHA. Further, in case of ONGC Mehsana and ONGC Nazira, although the MOUs have not been signed between CISF and client organizations, payment of ex-gratia amounting to ₹ 0.50 crore were released. The CISF neither received this amount of ex-gratia nor initiated any steps for reimbursement of the same from the concerned client organization.

After being pointed out in November 2022 and May 2023, CISF stated (January 2024) that it has directed all the concerned units to book the amount of ex-gratia, granted to kin of deceased CISF personnel, to the concerned client organizations (PSUs) for recoupment. CISF also informed that out of avoidable payment of ex-gratia aggregating ₹ 4.05 crore, 13 PSUs have passed the ex-gratia compensation amount and

released the payment aggregating ₹ 2.95 crore to CISF. CISF further stated that concerned Inspector General (IG) has been advised to liaise with remaining client organization for early recoupment of the irregular payment of ex-gratia amount.

Audit, however, noted that in the remaining four cases<sup>28</sup> an amount of ₹ 1.10 crore was still outstanding and the matter was under process at Management level.

Thus, CISF did not invoke the compensation clause while releasing the ex-gratia payment to kin of the deceased employees. Moreover, CISF needs to review all such cases prior to 2020-21.

Matter was referred to the Ministry in November 2023; its reply was awaited as of June 2025.

### Indo-Tibetan Border Police

#### 2.7 Idle expenditure of ₹ 17.44 crore<sup>29</sup>

**Ignoring the findings of Technical Committee set up for checking the suitability of proposed land for 81 mm Mortar Field Firing Range at Damoh (Madhya Pradesh), Support Weapon Training School - Indo-Tibetan Border Police, Karera, acquired a site in August 2017 at the cost of ₹ 16.55 crore, that could not be put to the intended use. Besides, the Indo-Tibetan Border Police continued to incur recurring expenditure on pay and allowances (₹ 88.41 lakh incurred up to March 2023) on a platoon of Indo-Tibetan Border Police for guarding the land.**

As per Rule 21 of General Financial Rules 2017, every officer incurring or authorizing expenditure from public moneys should be guided by high standards of financial propriety. Every officer should also enforce financial order and strict economy and see that all relevant financial rules and regulations are observed by his own office and by subordinate disbursing officers. Further, Rule 21(i) and (ii) emphasized that every officer is expected to exercise the same vigilance in respect of expenditure incurred from public money as a person of ordinary prudence would exercise in respect of expenditure of his own money. The expenditure should not be prima facie more than the occasion demands.

Indo-Tibetan Border Police (ITBP) decided (December 2005) to identify land in Madhya Pradesh to set up a Support Weapon<sup>30</sup> Training School (SWTS) with Field

<sup>28</sup> SSP Salem, NHPC Dhauliganga, PHFP Haridwar and ONGC Nazira.

<sup>29</sup> ₹ 17,43,76,518 (FFR agreement-₹ 16,55,34,750 + Pay and allowances to platoon - ₹ 88,41,768).

<sup>30</sup> Support weapons are used during war.

Firing Range (FFR) of ideal length of maximum effective range of 5,000 metre length and width, as per the specifications of FFR range for 81 mm Mortar<sup>31</sup> support weapons.

Accordingly, an area measuring 727.47 hectare (1,818.67 acre) was identified (09 January 2015) at Damoh, Madhya Pradesh (MP). A Technical Committee was set up to check the suitability of proposed land acquisition for setting up of SWTS. Technical Committee submitted its report on 22 June 2015 stating that proposed land was not safe for 81 mm Mortar firing range due to inhabitation in nearby villages and that the measurement of land (length-2,350 metre and width-1,640 metre) was not as per the required parameters for firing range (length-5,020 metre and width-3,887 metre). Committee also recommended for re-settlement of the villagers at some other place. Despite the Committee report, ITBP went ahead (02 January 2016) with the acquisition process. Ministry of Home Affairs (MHA) sanctioned (10 March 2016) an amount of ₹ 16.55 crore towards acquisition/ transfer of 654.38 hectare (1616.97 acres) of land for establishment of SWTS and FFR at Damoh. A lease deed was signed between Damoh Collector and Commandant, SWTS-ITBP, Karera (Shivpuri), for ₹ 16.55 crore<sup>32</sup> on 22 August 2017 for 30 years w.e.f. 01 August 2017. An expenditure of ₹ 35.36 lakh was also incurred towards the topographical survey and soil investigation of this land.

However, in January 2022, Audit observed that proposed land to set up SWTS-Field Firing range at Damoh, was still lying unused, being not suitable for the firing range of 81 mm mortar and a platoon<sup>33</sup> of ITBP was posted under the commandship of one Assistant Commandant for security of the land. A decision was taken (03 February 2020) to surrender the existing land to MP Government with the request to refund the amount or adjust the same against the cost of another proposed land at Batiyargarh, Madhya Pradesh. However, there was no follow up on that decision.

In its reply (October 2023), SWTS-ITBP Karera Shivpuri stated that after exhausting all possibilities for acquiring 9,000-10,000 acre land for field firing range of 81 mm Mortar and due to non-availability of such land, Director General (DG) ITBP had recently directed Deputy Inspector General (DIG) (SWTS), ITBP to establish SWTS on the 1,616.97 acre land which has already been allotted and mutated in the name of ITBP for the purpose. Further, approval of layout plan and issuing sanctions for authorized infrastructure for SWTS at Damoh land are under process at the Directorate General. It also stated that shifting of Support Weapon Training School, ITBP to

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<sup>31</sup> 81 mm is the bore size or caliber which specifies the nominal internal diameter of the gun barrel bore.

<sup>32</sup> Paid vide D.D. No. 500953 date 28 July 2017 (In favour of Collector, Damoh MP).

<sup>33</sup> A subdivision of company sized military unit normally consisting of two or more squads.

Damoh (MP) land is being done in an expeditious manner. The land is appropriate for field firing range except one weapon i.e. 81 mm Mortar. The acquired piece of land will be utilized in imparting weapon training to the troops which are deployed along Indo China Border to safeguard the border. Timelines for different activities to be undertaken in shifting of SWTS to Damoh (MP) land were assigned to respective officials of ITBP with final date of shifting by December 2023.

Reply of the SWTS ITBP Karera (Shivpuri) is not tenable as the main objective of setting up a FFR of 81 mm Mortar remained unfulfilled. Moreover, the process of establishment of SWTS at Damoh has also not been completed, despite lapse of more than six years (May 2024). Fact remains that even after incurring an expenditure of ₹ 16.55 crore on acquisition of land in August 2017, this site has not been put to intended use. Besides, the ITBP continues to incur recurring expenditure on pay and allowances (₹ 88.41 lakh incurred up to March 2023) on a platoon of ITBP for security of this land.

Matter was referred to the Ministry in August 2023; its reply was awaited as of June 2025.

## **2.8 Non-utilisation of a newly constructed building**

**Inability of Indo-Tibetan Border Police in carrying out rectification of defects in newly constructed Building 'X' through the contractor as well as the National Project Construction Corporation Limited (Project Management Consultant), in accordance with the MoU/Contract, resulted in non-utilisation of the said building for more than four years. An amount of ₹ 14.57 crore incurred on construction of the building remained unfruitful.**

In order to provide better living conditions to ITBP officials who are guarding the Indo-China border in extreme cold and adverse climatic conditions at high altitude, Ministry of Home Affairs (MHA) accorded administrative approval and expenditure sanction (August 2016) of ₹ 17.21 crore for construction of Building 'X' for ITBP. The basic objective of the project was to maintain liveable temperature of (+) 22 degree Celsius inside the building, round the clock and throughout the year, using an economical and eco-friendly methodology, even when the outside temperature dips to (-) 40 degree Celsius. Audit noted that Building 'X' was the first pilot project of ITBP.

ITBP engaged (July 2016) National Projects Construction Corporation Limited (NPCCL) on nomination basis as Project Management Consultant by signing an MoU, for construction of the said building. As per clause 2 (details of work) of MoU, NPCCL was to undertake the construction of company level building along with services and

development works<sup>34</sup>. As per clause 3.2 of MoU, NPCCL was to assume total and single point responsibility for the quality of work and timely completion of the projects by its executing agencies. As per clause 3.4 of MoU, ITBP or any person authorised by it/him could inspect the construction work at any time to satisfy itself/himself that the building was being constructed by the agency as per drawing and specification as provided in the Estimate. If any defects or variation were found during the inspection, they would have to be got rectified by NPCCL at their own cost.

NPCCL awarded (September 2016) the construction work to a contractor for ₹ 15.94 crore with November 2017 as initial time for completion. As per the contract, specialised services i.e., Radiant Underflooring Heating System<sup>35</sup>, Solar Thermal Water Heating System<sup>36</sup>, Solar Photo Voltaic System<sup>37</sup> and Geothermal Fresh Air System<sup>38</sup>, were designed and engineered by the Architects and approved by the IIT Roorkee. As per the contract, the responsibility of system design, manufacturing, erection, working and safety was solely the responsibility of the contractor for parameters as mentioned in the tender documents prepared by the Architects.

Further, the system, after commissioning, was to be handed over to ITBP and thereafter they were to monitor the performance for standard designed parameters for twelve months continuously, overlapping with the defect liability period. In case during this period, the performance was not found satisfactory, and rectification/replacement, design improvement or any other change was felt necessary, it was to be made by the contractor at no extra cost to the owner, though these improvements could only be done after getting the approval from the Architects. The defect liability period for specialized services i.e. Radiant Underflooring Heating System, Solar Thermal Water Heating System, Solar Photo Voltaic System and Geothermal Fresh Air System, would be deemed to have started from the last such improvement. It is pertinent to note that these specialized services would be treated as a single package and none of them could be treated in isolation from the others since the combined performance would ensure designed outputs which were of prime importance for the functioning of the project.

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<sup>34</sup> Electrical works, Public Health Engineering (PHE) works and green features.

<sup>35</sup> Radiant under flooring heating system- Radiant under flooring heating systems supply heat directly to the floor of a room. The systems depend largely on radiant heat transfer - the delivery of heat directly from the hot surface to the people and objects in the room via infrared radiation.

<sup>36</sup> Solar water heating system is a system that helps in heating water by using the energy from the Sun.

<sup>37</sup> A Solar photovoltaic system is an electric power system designed to supply usable solar power by means of photovoltaics. It consists of several components, including solar panels to absorb and convert sunlight into electricity, a solar inverter to convert the output from direct to alternating current, as well as mounting, cabling, and other electrical accessories to set up a working system.

<sup>38</sup> Geothermal Fresh Air System uses the earth's relatively constant temperature to provide heating, cooling, and hot water for homes and commercial buildings.

ITBP released an amount aggregating ₹ 14.57 crore up to 33<sup>rd</sup> Running Account Bill (March 2019). NPCCL intimated (July 2019) that the work of the said building was completed in all respect. Secretary, Border Management Division, MHA, during his visit (September 2020), instructed ITBP that the formal handing over of the building was to take place only when the laid down criteria, especially with regard to maintenance of temperature, was satisfied. Accordingly, ITBP occupied the said building on trial basis on 19 October 2020 to check efficiency, accuracy and performance of all the green features, machinery, equipment etc. for two winter sessions starting from the year 2020-21.

During the trial occupancy, ITBP noticed (November 2020) that radiant floor heating and hot water supply were not working properly. At that time, more than sixty ITBP officials were residing in the said building. The ITBP, in November 2020 and December 2020, requested NPCCL to address the radiant floor heating and hot water supply so that the building could be made functional as per laid design criteria. This was required for providing comfortable living conditions to Jawans deployed at such high altitude.

It was further noticed that temperature maintained inside the building was ranging from 12 to 15 degree Celsius against the desired temperature of 22 degree Celsius when outside temperature remains (-) 25.6 degree Celsius. Even that temperature could not be sustained for a long duration. As such, NPCCL could not succeed in achieving the desired temperature in the building. NPCCL admitted that there was gap in design consideration and implementation of renewable energy features in the said building due to which designed temperature was not achieved.

Other major defects i.e. Bio Digester Tank<sup>39</sup> not working properly, cracks on walls, faulty inverter, solar photo voltaic system not working properly, pipeline from storage tank cracked, faulty temperature gauge, seepage problem, etc. also developed in the structure due to poor execution.

The above deficiencies were communicated to NPCCL by the ITBP in December 2020/January 2021. In February 2021, the entire plant was shut down and the troops of ITBP had to be shifted to the old Fibre Reinforced Plastic huts.

On being pointed out by audit in December 2022 and March 2023, ITBP stated (March 2023), that the building was taken on trial basis for two winter seasons, but the agency failed to achieve designed temperature. In April 2024, ITBP stated that revised estimate submitted by NPCCL was forwarded to MHA. The same was returned by MHA with direction that NPCCL had been requested to rectify all the problems and

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<sup>39</sup> Bio Digester Tank is the waste management system.



complete the project at the earliest without additional cost. Furthermore, it was also mentioned that the remaining fund<sup>40</sup> will be released only after achieving the parameters mentioned in contract.

The observation was issued to the Ministry in June 2023 and July 2024. MHA (Border Management Division) intimated (May 2024) that NPCCL has submitted rectification plan in February 2024, as per which the building was to be handed over to ITBP by April 2025 after corrective actions by NPPCL and testing and trials of necessary systems<sup>41</sup> during the next winter. MHA, in its further reply (September 2024), reiterated above facts and stated that the building has been completed and only rectification works, related to functionality of green features and maintaining of the designed temperature inside the building, need to be done. NPCCL has started the defect rectification work in June 2024 and the same is expected to be completed by 30 September 2024 and trial of the building will be carried out in the upcoming winter season from October 2024 to March 2025. In its latest reply (May 2025), ITBP intimated that during system trials conducted in December 2024, multiple issues were identified with the radiant floor heating system, including frozen and leaking sections. It further added that presently rectification work of the said Building has been restarted by NPCCL and dismantling of floors to revamp radiant floor heating system was in-progress.

The reply of the Ministry indicates that the building could not be utilized despite incurring an expenditure of ₹ 14.57 crore and completion of the work in July 2019, due to gaps in the design considerations and implementation causing non-achievement of the designed temperature inside the building. While the deficiencies in the building were noticed in November 2020, a high-level meeting under the chairmanship of Secretary (Border Management) for resolving the deficiencies took place only in February 2022, the rectification work commenced after a further two years, i.e. in June 2024 and is still continuing (May 2025). Thus, the very purpose of providing liveable habitat to ITBP officials performing duties in adverse climatic conditions remained unachieved till May 2025 i.e. eight years after the sanction of the work by the Ministry.

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<sup>40</sup> Total sanctioned amount ₹ 17.21 crore; construction awarded to contractor for ₹ 15.94 crore; total funds released to NPCCL ₹ 14.57 crore leaving a balance of ₹ 1.37 crore. The payment related to green features such as Solar PV, Solar Thermal System, radiant floor heating etc. are outstanding.

<sup>41</sup> Renewal energy, Green energy features and availability of designed temperature inside building

## 2.9 Defective planning resulting in blockage of ₹ 6.93 crore, delay in allotment and avoidable payment of ₹ 1.16 crore

**Due to non- provision of essential works like Sewage Treatment Plant, external electric connection and internal roads etc., residential quarters could not be allotted for more than six years after completion, to the officials of 29<sup>th</sup> Battalion at Jabalpur resulting in blockade of ₹ 6.93 crore and avoidable payment of ₹ 1.16 crore on House Rent Allowance.**

As per rule 132(ii) of General Financial Rules (GFR), 2005, preparation of detailed design and estimate shall precede any sanction for works. As per section 4.2.1 (2) of CPWD works manual 2014, the detailed estimate should be complete and as comprehensive as possible, and should be supported by detailed architectural drawings, preliminary structural plans, preliminary lay out drawings of the various services, detailed drawings and/or specifications for various components of work involved, etc. as applicable.

Director General, Indo Tibetan Border Police (ITBP) accorded administrative approval and expenditure sanction for the construction of 48 family quarters (Type-II/32 numbers and Type-III/16 numbers) at 29<sup>th</sup> Battalion, ITBP, Jabalpur, Madhya Pradesh on 28 September 2015. On the same day, ITBP entered into an agreement with M/s Engineering Projects (India) Limited (EPIL)<sup>42</sup>, for construction of these quarters. Thereafter, EPIL allotted the aforesaid work to a third party<sup>43</sup> through tendering under an agreement dated 22 December 2015 for a total value of ₹ 8.37 crore against the estimated cost of ₹ 9.79 crore. As per the agreement with EPIL, the stipulated date of completion of the work was 27 March 2017. The agreement also provided for defect liability period of one year from the date of completion of works. During this period, EPIL was to repair/rectify defects pointed out by ITBP without any cost.

Audit observed (January 2023) that the construction of all 48 residential quarters (Type-II/32 Numbers and Type-III/16 Numbers) was completed on 31 October 2018 by EPIL at the cost of ₹ 6.93 crore. A technical committee was set up by ITBP Jabalpur to look into the rectification of defects in the construction. The quarters were taken over by the ITBP Jabalpur on 26 November 2019 after rectification of the defects by the EPIL as pointed out by the technical committee. However, the quarters could not be allotted till date (October 2023) due to the absence of essential services like Sewerage Treatment Plant, external electric connection and internal roads etc. ITBP

<sup>42</sup> A GoI enterprise

<sup>43</sup> M/s D Thakkar Construction Pvt Ltd. Under agreement dated 22 December 2015



failed to envisage such requirement while seeking approval of the construction work and the sanctioning authority also did not point out this lacuna. Further, ITBP did not take any steps to provide for these services as a separate work to coincide with the completion of the residential houses. Technical Committee set up to look into deficiencies of construction, also failed to point out the absence of these basic necessities. As a result of these avoidable lapses, on the part of ITBP management, all 48 residential quarters (Type-II/32 Numbers and Type-III/16 Numbers) constructed on 31 October 2018 at the cost of ₹ 6.93 crore remained unutilised for more than five years (as of October 2023). Moreover, ITBP Jabalpur has also been incurring recurring avoidable expenditure on account of House Rent Allowance (HRA) being paid to its personnel for living outside the campus. A payment of ₹ 1.16 crore on account of HRA was made by the ITBP to its personnel from December 2019 to August 2023.

Thus, defective planning on the part of ITBP not only resulted in unfruitful expenditure of ₹ 6.93 crore but also deprived the intended beneficiaries from government accommodation. It further led to consequential avoidable payment of ₹ 1.16 crore (likely to increase) on account of payment of HRA. Additional financial liability on account of maintenance of these residential quarters lying vacant for more than five years, can also not be ruled out.

On being pointed out in Audit, ITBP Jabalpur replied (January 2023) that at the time of handing over of the above quarters, essential services like Sewerage Treatment Plant (STP), external electric connection and internal roads etc. were not provided by EPIL. It further stated that EPIL had started work on these services in January 2023 which was likely to be completed by 31 March 2023. However, the work was temporarily stopped by EPIL. ITBP Jabalpur (August 2023 and October 2023) and Ministry replied (October 2023) that in the original sanctioned scope of work for 48 residential quarters, external development works like external electrification and STP were not included. Due to non-availability of external services, newly constructed quarters could not be utilised. ITBP stated (May 2024) that the work is complete and the handing over process is under progress. In its latest reply (March 2025) ITBP Jabalpur has stated that the residential quarters have been taken over in June 2024 and are being allotted to the officials through e-portal.

Replies of the ITBP Jabalpur/ Ministry confirm the audit point that the project of construction of 48 residential quarters was approved without envisaging the provision of essential services thereby highlighting defects at the planning stage itself. The fact that the work on essential services was started, more than three years after the taking over of quarters by the agency and the allotment could be made only six years after

handing over, further reflects flaws in the planning of the project. This also resulted in payment of HRA, which was avoidable.

The response is silent on the financial liability, if any, on the maintenance of these quarters prior to actual occupation due to natural degradation in the years of non-occupation.

Ministry may ensure compliance to the provisions of the CPWD manual from the planning stage itself in order to avoid any such recurrences in future.

### **Sashastra Seema Bal**

#### **2.10 Blockage of fund of ₹ 80.91 lakh for over five years**

**Inability of the Sashastra Seema Bal to take timely decision on acquisition of land resulted in blockage of ₹ 80.91 lakh for over five years followed by rise in the cost of land by ₹ 16.18 lakh due to time overrun.**

Rule 21 of General Financial Rules, 2005 stipulates that every officer incurring or authorizing expenditure from public moneys should be guided by high standards of financial propriety and is expected to exercise the same vigilance in respect of expenditure incurred from public moneys as a person of ordinary prudence would exercise in respect of expenditure of his own money. Further, every officer should also enforce financial order and strict economy and see that all relevant financial rules and regulations are observed, by his own office and by subordinate disbursing officers.

Based on the proposal (October 2017) of Sashastra Seema Bal (SSB), Force Headquarters, New Delhi, the Ministry of Home Affairs sanctioned (December 2017) an amount of ₹ 80.91 lakh for purchasing private land of 1.28 acres (0.520 hectare) at Dwalisera in Uttarakhand for establishment of a Border Out Post (BOP) for 55<sup>th</sup> Battalion, SSB, Pithoragarh. This total amount was deposited with the Deputy Land Acquisition Officer (DLAO), Pithoragarh in August 2018.

As per the RCTLARR Act, 2013<sup>44</sup> (Act), in case of land acquisition in public interest, a preliminary notification under Section 11 of the Act and after receiving the payment for the acquisition of proposed land, a declaration under Section 19 of the Act are required to be issued by the land acquisition officer within 12 months from the issue of preliminary notification, failing which the entire process of acquisition would be forfeited. The DLAO initiated the land acquisition proceedings by issuing

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<sup>44</sup> Right to fair Compensation and Transparency in Land Acquisition, Rehabilitation and Resettlement Act, 2013.

(October 2018) the preliminary notification and was expected to issue draft declaration by end of October 2019 to avoid forfeiture of the land acquisition process.

Audit noted that as per the Gazette Notification issued by the Government of Uttarakhand (July 2017) the said land would be partially submerged under reservoir of Pancheshwar Dam.

Audit observed (March 2020) that SSB initially did not take note of the gazette notification issued by the Government, about the partial submergence of the proposed land and deposited the amount with the DLAO. After realizing about the status of land, it requested (June 2019) the District Authority to pause the acquisition process. It also enquired about the possibility of adjusting the amount already paid for an alternative piece of land. Further, Commandant, SSB, Pithoragarh in a report (March 2019) submitted to SSB, Ranikhet and SSB, Almora had stated that the said land was suitable for BOP and a number of Government projects were being implemented in the proposed area. However, SSB failed to decide whether to move forward with the acquisition process of the said land or to take back the amount deposited with the DLAO until October 2019. This delay caused forfeiture of the entire process of acquisition of land. SSB also did not follow up on the possibility of acquisition of suitable alternative land. Thus, the abnormal delay in taking decision by SSB in selecting suitable land for establishment of BOP caused blockade of funds of ₹ 80.91 lakh for more than five years. There was also a loss of ₹ 4.10 lakh on account of taxes and other expenses due to forfeiture of acquisition process. Audit noted that when the DLAO asked SSB to submit a fresh proposal for the same land in July 2021 to initiate the proceeding of land acquisition, it again failed to respond till June 2023.

The SSB, Sector Headquarter, Almora replied (June 2023) that a proposal has been sent to Frontier Headquarter, Ranikhet for additional sanction of ₹ 16.18 lakh as demanded by the DLAO towards increased cost of land.

MHA replied (February 2024) that SSB had requested the Government of Uttarakhand and WAPCOS (PSU preparing the DPR of the Project) to intimate the timeline for construction of the Pancheshwar Dam. However, no response was received. Thereafter, considering the strategic location of the land and also the fact that a number of Government Projects were being implemented in the same area, SSB decided to go ahead with the acquisition process. However, by this time cost of land had increased and SSB deposited (July 2023) the additional amount of ₹ 16.18 lakh with the DLAO Pithoragarh and the acquisition was in process.

Reply of the Ministry is not tenable as Commandant, SSB, Pithoragarh in a report (March 2019) submitted to SSB, Ranikhet and SSB, Almora had stated that the said land was suitable for BOP and a number of Government projects were being implemented in the proposed area. However, SSB did not finalise the decision to go ahead with the project in time, leading to forfeiture of the acquisition process in October 2019, resulting in loss of ₹ 4.10 lakh. When asked by the DLAO to submit a fresh proposal for the same land in July 2021, it again failed to respond till June 2023. This indecision of the SSB led to blockage of an amount of ₹ 80.91 lakh for more than five years and delay in the construction of Border outpost.

The decision to go ahead with the construction of BOP on the land which is under the threat of submergence may also render the project vulnerable.

#### **(IV) Ministry of Information and Broadcasting**

##### **National Film Archive of India**

##### **2.11 Excess expenditure on Energy Charges**

**National Film Archive of India incurred avoidable excess expenditure of ₹ 1.99 crore by making payment against incorrect tariff category on energy charges billed by Maharashtra Electricity Regulatory Commission.**

Maharashtra Electricity Regulatory Commission (MERC) determines the tariff for supply of electricity through the Distribution Licensees for various classes of consumers within the State of Maharashtra. As per the MERC order dated 16 August 2012 applicable with effect from 01 August 2012, a new category of tariff 'Public Services' was introduced. Further as per MERC order dated 03 November 2016, the consumption of electricity by Government offices was included under 'LT X-Public Services-Others' for Low Tension connections and 'HT IX- Public Services-Others' for High Tension connections. The tariff was revised by MERC for subsequent years with the same categories of billing.

National Film Archive of India (NFAI) being a media unit under the Ministry of Information and Broadcasting was required to be categorised under 'HT-Public Service-Others' category for billing purpose.

Test check of paid electricity bills for the period from April 2017 to December 2022 revealed that electricity authority i.e. Maharashtra State Electricity Distribution Co.

Ltd. (MSEDCL) was levying higher energy charges, as electric connection<sup>45</sup> to NFAI was categorised as ‘HT-Commercial’ instead of ‘HT-Public Services-Others’.

As per the tariff circulars applicable to category ‘HT- Public service–others’, electricity charges were leviable at the rates mentioned in the **Table No. 2.2**.

**Table No. 2.2: Leviable electricity charges**

(Amount in ₹)

Period	Energy charges leviable per unit under ‘HT-Public services- Others’ category	Energy charges actually paid per unit under ‘HT-Commercial category’
April 2017 to March 2018	9.10	11.40
April 2018 to August 2018	9.07	11.45
September 2018 to March 2019	9.65	11.50
April 2019 to March 2020	9.70	11.73
April 2020 to March 2021	9.48	11.47
April 2021 to March 2022	9.21	11.20
April 2022 to March 2023	8.96	10.95

Thus due to lack of proper scrutiny of the Electricity bills, excess energy charges amounting to ₹ 1.99 crore were paid by NFAI during the period 2017-18 to 2021-22 (up to December 2022)<sup>46</sup>.

On being pointed out by audit (December 2023), Department replied (December 2023) that the matter has been taken up with MSEDCL for change of tariff and refund of the excess amount.

Reply indicates that NFAI, Pune did not ensure the correctness of the tariff rates applicable, before making payments.

Matter was referred to the Ministry in February 2024; its reply was awaited as of June 2025.

<sup>45</sup> NFAI is having two electricity meter connections i.e. meter no. 170019078240 and 170091005626.

<sup>46</sup> NFAI has been merged with NFDC in December 2022 which does not come under the jurisdiction of Central Govt.

## (V) Ministry of Minority Affairs

### 2.12 Pre-Matric and Post-Matric Scholarship Schemes for students belonging to Minority Communities

An audit of the Pre-Matric and Post-Matric Scholarship Schemes for students belonging to Minority Communities revealed several shortcomings and instances of deviation from guidelines in implementation such as:

- award of scholarship to beneficiaries who did not fulfil the eligibility criteria of minimum marks and income limit;
- income certificates issued by non-competent authorities;
- applications without income certificates;
- award of scholarship to more than two students from a family;
- payment of scholarship to beneficiaries not enrolled in schools;
- disbursement of scholarship to students from non-operational schools;
- release of Post-Matric scholarships to Pre-Matric students;
- beneficiaries availing multiple scholarships;
- excess payment of scholarships beyond eligible limits for maintenance allowance, tuition fees etc.

#### 2.12.1 Introduction

The Central Government, as empowered under Section 2 (c) of the National Commission for Minorities Act, 1992 has notified Muslims, Sikhs, Christians, Buddhists, Jains and Zoroastrians (Parsis) as minority communities.

The Ministry of Minority Affairs (referred to as Ministry hereinafter) has been implementing the Post-Matric Scholarship Scheme since November 2007 and the Pre-Matric Scholarship Scheme since January 2008 for educational empowerment of students belonging to these communities. The schemes primarily function with the objective of encouraging parents from minority communities to send their school going age children to school, lighten the financial burden of school education on them and subsequently provide the students with better opportunities for higher education, increase their rate of attainment in higher education and enhance their employability. Under the schemes the students are provided monetary benefits for reimbursement of tuition fee, admission fee and maintenance allowance. The salient features of the schemes are in **Annexure 2.3**.

The schemes being Central Sector schemes, 100 *per cent* funding is provided by the Union Government. The Ministry of Minority Affairs is the Nodal Ministry for

awarding scholarships to students belonging to minority communities. Though the primary responsibility of administration of the schemes rests with the Ministry, State Governments/UT Administrations are given responsibility for verifying the eligibility of students under the schemes.

### **2.12.2 Audit of Pre-Matric and Post -Matric scholarship schemes**

For the purpose of Audit, relevant scheme data for the years 2017-18 to 2019-20 was obtained from the Ministry and analyzed. The findings of the data analysis were shared with the Ministry vide Management Letter (June 2021). Subsequently, field audit was conducted to verify red-flagged areas identified during data analysis. The field audit covered the period from 2017-18 to 2020-21 in 27 States and seven UTs. Figures available at the level of the Ministry have been updated to the extent possible.

A sample was selected for detailed field audit after factoring findings of data analysis and giving weightage of Minority population as a size measure in the sample. The sample was drawn from 174 districts in 27 States and seven UTs. For the purpose of auditing Pre-Matric scholarship scheme, 34,418 applications in 1,589 institutes were audited. Similarly, 30,723 applications in 1,635 institutes were examined in audit for Post-Matric scholarship scheme.

Audit focused on areas of planning, financial management and implementation of these schemes in accordance with the scheme guidelines and adherence to General Financial Rules. Audit scope, methodology and sampling method was shared with the Ministry during entry meeting (08 October 2021). Summary of major audit findings were discussed with the Ministry in exit meeting held on 26 April 2023. The replies from the Ministry (April 2023) and the states/UTs have been suitably incorporated in the audit observations.

Details of the expenditure incurred by the Ministry are given in **Table 2.3**.

**Table No. 2.3: Actual Expenditure and Scholarships sanctioned**

Pre-Matric					Post-Matric			
Year	Budget Estimates (BE) (₹ in crore)	Revised Estimates (RE) (₹ in crore)	Actual Expenditure in ₹ crore (Figures in Bracket shows percentage of Expenditure over RE)	No. of Scholarships Sanctioned (Fresh & renewed) (in lakh)	Budget Estimates (BE) (₹ in crore)	Revised Estimates (RE) (₹ in crore)	Actual Expenditure in ₹ crore (Figures in Bracket shows percentage of Expenditure over RE)	No. of Scholarships Sanctioned (Fresh & renewed) (in lakh)
2017-18	950.00	1001.15	1108.13 (111)	53.11	550.00	561.29	479.72 (85)	6.98
2018-19	980.00	1269.00	1176.20 (93)	56.92	692.00	500.00	354.90 (71)	6.84
2019-20	1220.30	1199.82	1324.85 (110)	55.68	496.01	482.66	428.77 (89)	7.43
2020-21	1330.00	1330.00	1325.54 (99.6)	52.40	535.00	535.00	512.81 (96)	6.63
2021-22	1378.00	1378.00	1350.99 (98)	57.43	468.00	468.00	411.87 (88)	7.21
Total	5858.3	6177.97	6285.71 (102)	275.54	2741.01	2546.95	2188.07 (86)	35.09

During 2017-18 to 2021-22, the percentage of actual expenditure ranged between 93 to 111 *per cent* of Revised Estimates under Pre-Matric Scholarship Scheme. Under Post-matric Scholarship Scheme, it ranged from 71 to 96 *per cent* of Revised Estimates. As per the Ministry (February 2025), the Scholarship Schemes are yet to be approved by the competent authority for implementation beyond 2021-22.

### **2.12.3 Achievement in respect of coverage of earmarked quota for female students**

Scheme guidelines for Pre-Matric and Post-Matric scholarship scheme stipulates that 30 *per cent* scholarships were earmarked for female students of each minority community in a State/UT. Further, 30 *per cent* was the minimum and not the upper ceiling for eligible female students.

The overall percentage of girl students from minority communities who availed the scholarships during the years 2017-22 is given in **Table No. 2.4**.



**Table No. 2.4: Coverage of female students***(Figures in lakh)*

Year	Pre- Matric			Post-Matric		
	Total number of students (fresh & renewed)	Total number of female students	Percentage of female students	Total number of students (fresh & renewed)	Total number of female students	Percentage of female students
2017-18	53.11	28.23	53.15	6.98	3.94	56.45
2018-19	56.92	30.47	53.53	6.84	3.89	56.87
2019-20	55.68	29.15	52.35	7.43	4.15	55.85
2020-21	52.40	27.60	52.67	6.63	3.77	56.86
2021-22	57.43	29.81	51.91	7.21	3.93	54.48

Girl students/beneficiaries not only achieved the minimum earmarked quota in disbursement of scholarship, their coverage was higher in comparison to boy students under the schemes during 2017-22.

#### **2.12.4 Major Audit Findings**

As per the National Scholarship Portal workflow, after submission of application by the student, it is verified by Institute Nodal Officer (INO)/ District Nodal Officer (DNO)/ State Nodal Officer (SNO). After final verification, beneficiary record is created and beneficiary account is validated by Public Financial Management System (PFMS). Thereafter, merit list is generated<sup>47</sup>. The number of applicants appearing in the merit list is restricted as per the cap on number of fresh scholarships. Payment file is generated thereafter and scholarship is disbursed through DBT.

The findings of the audit are discussed below.

##### **2.12.4.1 Delay in disbursement of scholarship**

The scholarships are disbursed to the applicants on reimbursement basis. The beneficiaries of the schemes belong to the economically backward group. Therefore, timely disbursal of the scholarships becomes critical in implementation of the schemes so that students do not face financial hardship in continuing to pursue education.

On test check of some sanction orders, audit noticed that a substantial amount of scholarship payments of a particular financial year spilled over to subsequent financial years as shown in **Table No. 2.5**.

<sup>47</sup> The merit list is generated based on income of parent/guardian and 'Date of Birth' of the applicant. In cases where the income of the parents is same, merit shall be generated from 'Date of Birth' criteria of applicant (senior is preferred)

**Table No. 2.5: Disbursal of scholarships in subsequent financial years**(*₹ in crore*)

Pre-Matric					Post-Matric				
Number of test checked Sanctions	Amount	Pertains to the year	Paid during same year	Paid during Subsequent year	Total Number of Sanctions	Amount	Pertains to the year	Paid during same year	Paid during Subsequent year
8	75.94	2020-21	70.85	5.09 (2021-22)	22	93.31	2020-21	56.87	36.44 (2021-22)
36	43.95	2021-22	0	43.95 (2022-23)	27	27.27	2021-22	0	27.27 (2022-23)
15	92.93	2022-23	0	92.93 (2023-24)	8	75.45	2022-23	0	75.45 (2023-24)

The table shows that there was delay in disbursement of scholarship to the beneficiaries. The delay in payment may adversely impact the achievement of the objective of the schemes, viz. lightening the financial burden of the parents/guardians of the students.

Ministry attributed the delays to various reasons such as the registration of the application in the NSP portal continues up to November-December and the verification process continues up to January-February and thereafter. Further, due to technical/banking issues some payments get delayed. Ministry also stated that it endeavours to finalize the merit list during the same financial year and tries to disburse the scholarship during the same year.

Regarding the details of disbursal of scholarship pertaining to previous years in a particular financial year, the Ministry further stated that number of beneficiaries of previous years was not being collated and the payments made in the 1<sup>st</sup> and 2<sup>nd</sup> quarters pertain to the previous years while the payments made in the 3<sup>rd</sup> and 4<sup>th</sup> quarters may be considered as payments of the current year. On the other hand, the Ministry while replying to Parliamentary Standing Committee on Social Justice and Empowerment (on Demands for Grants 2023-24) submitted that most of the Scholarship payment is done in the months of February and March (4<sup>th</sup> quarter). This indicates that the Ministry did not have any mechanism to monitor and quantify the delay in disbursement of scholarships to a particular beneficiary.

*Ministry may prescribe timelines for various stages of processing the scholarship applications and adhere to the timelines so that scholarships are paid without any delay.*

#### 2.12.4.2 Release of scholarship to ineligible students

The primary responsibility for verification of applications rests with the Institute Nodal Officer. The INO has to verify the correctness of details in the application form and scrutinize the documents submitted by the applicant to determine the eligibility of the applicant to receive scholarship under the schemes and maintain the physical copy of supporting documents submitted by the applicant. District/State Nodal Officer can ask for copy of these documents from the INO as and when required. INO is an important control factor in establishing the eligibility of the applicant, especially since the applicants are not required to upload documents<sup>48</sup> in support of their eligibility for scholarship. Audit noticed the weakness in this control factor together with lack of monitoring on the part of DNO/SNO/Ministry resulted in awarding of scholarships to ineligible beneficiaries which are discussed below:

##### (i) Scholarship renewed without the student obtaining minimum marks in previous class

As per scheme guidelines, the continuance of scholarship (for renewal applicants) was subject to the student securing 50 *per cent* marks in the previous year's examination and the student pursuing the same course in the same Institute/School.

Audit scrutinized the basic records available at school/institute and noticed mismatches between percentage of marks entered in the NSP portal and actual marks obtained by the beneficiary from records available at school/institute.

In **Pre-Matric Scholarship Scheme**, in 13 States/UTs, 1,902 students who secured less than 50 *per cent* marks in the previous class, were granted scholarships amounting to ₹ 37.40 lakh in contravention of the scheme guidelines.

In **Post-Matric Scholarship Scheme**, in 17 States/UTs, 1,725 students who secured less than 50 *per cent* marks in the previous class, were granted scholarships amounting to ₹ 104.10 lakh in contravention of the scheme guidelines. The details are given in **Annexure 2.4**.

The Ministry, in its reply (February 2025), stated that it proposes to waive-off the requirement of 50 *per cent* marks for renewal of applications. Nonetheless, the States shall be sensitised on this issue to carry out physical verification of at least

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<sup>48</sup> NSP does not mandate uploading of any document for scholarship up to ₹ 50,000. Students have to submit the required documents to their respective school/ institutions. Since all the scholarships disbursed under both the scholarship schemes fall below ₹ 50,000, no supporting document is required to be uploaded.

five *per cent* institutes on random selection basis. This stipulation shall also be added in the Scheme guidelines.

**(ii) Scholarship disbursed to more than two students from a family**

As per the Para 11 (vi) of the scheme guidelines, scholarship will not be given to more than two students from a family (applicable for all the scholarship schemes meant for minorities under the Ministry taken together).

In **Pre-Matric Scholarship Scheme**, in five States/UTs, viz. Gujarat, Jammu & Kashmir, Ladakh, Odisha and Uttar Pradesh, 774 students were granted scholarship amounting to ₹ 14.38 lakh although they belonged to families having more than two students who were already availing scholarships under the schemes.

In **Post-Matric Scholarship Scheme**, in four States/UTs, 146 students were granted scholarship amounting to ₹ 8.42 lakh although they belonged to families having more than two students who were already being granted scholarship under the schemes. The details are given in **Annexure 2.5**.

The Ministry, in its reply (February 2025), stated that the NSP has started the system of Aadhaar based One Time Registration (OTR) from 2024-25 to weed out duplicate beneficiaries from the system. The data for OTR will directly be fetched from UIDAI database. Hence, as and when the Ministry Schemes are implemented through NSP, the same will be applicable as well. This will restrict such cases to a large extent. Nonetheless, the States shall be sensitised on this issue to carry out physical verification of at least five *per cent* institutes on random selection basis. This stipulation shall also be added in the Scheme guidelines.

**(iii) Scholarships awarded in contravention of criteria for income of parents/guardian**

As per the scheme guidelines, the scholarship was to be paid to the students whose parents'/guardians' income from all sources did not exceed ₹ 1,00,000 and ₹ 2,00,000 *per annum* under Pre-Matric & Post-Matric scholarship schemes, respectively. The scholarship application was to be supported by income certificate from the competent authority.

In **Pre-Matric Scholarship Scheme**, in 15 States/UTs 1150 students were awarded scholarship amounting to ₹ 42.66 lakh even though the annual income of the parents/guardians from all sources exceeded ₹ 1.00 lakh.

In **Post-Matric Scholarship Scheme**, in nine States/UTs, 42 students whose parents'/guardians' annual income from all sources exceeded ₹ 2.00 lakh *per annum*

were awarded scholarship amounting to ₹ 3.38 lakh. The details are given in **Annexure 2.6.**

**(iv) Scholarships disbursed without income certificate/ certificate issued by non-competent authority**

As per the scheme guidelines, an income certificate of parent/guardian of the student, issued from a competent authority in the States/UTs Governments is required for applying for scholarship. The competent authority may be Tehsildar, Revenue Circle Officer, Sub-Divisional Magistrate, District Magistrate or other relevant District authorities.

Audit revealed that in **Pre-Matric Scholarship Scheme**, in 10 States/UTs, 2,521 beneficiaries availed scholarship in cases where the income certificate was not attached and in 11 States/UTs, 1,555 beneficiaries availed scholarship where the income certificate attached was not issued by the authority competent to issue income certificate. In some cases, there were notarized self-declarations by parents/ guardian or certificates by principal/school authorities.

Similarly, in **Post-Matric Scholarship Scheme**, in three States/UTs, 355 beneficiaries availed scholarship in cases where the income certificate was not attached and in seven States/ UTs, 756 beneficiaries availed scholarship where the income certificate attached was not issued by the competent authority. The details are given in **Annexure 2.7.**

The Ministry, in its reply (February 2025), stated that uploading of income certificate was not mandatory upto scholarship amount of ₹ 50,000/-. The matter needs to be taken up with all States to be vigilant in future and carry out physical verification of randomly selected institutes. Moreover, Aadhaar has been made mandatory from 2024-25 on NSP, which will reduce such chances to a great extent. Besides, as pointed out by the Audit, the requirement of uploading of income certificate is also proposed to be made mandatory for students which shall be verified on random basis.

**(v) Scholarship to beneficiaries not enrolled in institutes/schools**

As an audit check, Audit teams visited selected institutes/schools with the list of applications belonging to that particular institute/school for verification. The Authorities of some institutes/schools informed that the names of some students provided in the list were not from their institutes/schools. This irregularity was noted for **Pre-Matric Scholarship Scheme**, with regard to 3,479 such applicants in 22 States/UTs involving scholarship amounting to ₹ 281.80 lakh.

Similarly, in **Post-Matric Scholarship Scheme**, the shortcoming was noted in 5,190 applicants in 19 States/UTs, involving scholarship amounting to ₹ 399.91 lakh. The details are given in **Annexure 2.8**.

***Some Case Studies- Payment of scholarships from institute not registered on NSP***

*As per the Standard Operating Procedure (SOP) of National Scholarship Portal (NSP), the Institute Nodal officer (INO) as a representative of the School/Institute is required to be registered on the NSP for processing and verification of applications pertaining to applicants from that particular School/Institute. Audit came across the following cases during the course of audit that indicated a shortcoming in this system:*

*In Goa, during the visit to the two selected institutes, it was informed that the 19 beneficiaries who were paid scholarship of ₹1.66 lakh were never admitted in the institutes and that the institutes had not processed any application under minority scholarship. It was also stated that the institute had not received any User ID or Password for operation of NSP portal in the role of an INO.*

*As per the Department of Social Justice and Empowerment of Haryana, two beneficiaries belonging to National Dairy Research Institute (NDRI), Karnal were paid scholarship amounting to ₹ 86,100 during 2017-19. However, during the field visit to the Institute, the Management of NDRI stated that the Institute was not conducting any Post-Matric Diploma programme and had never applied for registration on NSP portal for login credentials. Further, it was also confirmed by the NDRI that both the beneficiaries who had been paid scholarship did not belong to NDRI.*

**(vi) Disbursement of Scholarship to students from non-operational Institutes/Schools**

As per the Standard Operating Procedure (SOP) of NSP, the Institute/school shall possess a valid AISHE/UDISE<sup>49</sup> code before registering on NSP. Analysis of data obtained from the Ministry highlighted risk of students availing scholarship benefits from the schools which are shown as ‘Non-Operational’ in the UDISE+ (earlier known as UDISE) website due to weakness in controls.

During the current audit, in **Pre-Matric Scholarship Scheme**, in nine States/UTs, 2,625 applications of students were found to have been verified and approved for

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<sup>49</sup> AISHE: All India Survey on Higher Education; UDISE: Unified District Information System for Education

scholarship amounting to ₹ 238.50 lakh while the schools/institutes were non-operational as per information provided by district education authorities.

Similarly, in **Post-Matric Scholarship Scheme**, in six States/UT, 92 applications of students were found to have been verified and approved for scholarship amounting to ₹ 8.15 lakh even though the schools/institutes were non-operational as per information provided by district education authorities. The details are given in **Annexure 2.9**.

Audit also noted that an evaluation of the scholarship schemes was carried out by the National Council of Applied Economic Research (NCAER) and the Ministry in July 2022. The study also found that out of sampled 1572 schools/ institutes, 830 schools/ institutes were found to be fake/ non-functional. Based on the findings of these studies, the Ministry referred the matter to Central Bureau of Investigation (CBI) in July 2023.

**(vii) Post-Matric scholarships provided to Pre-Matric Students**

In Maharashtra, analysis of data in the National Scholarship Portal and data of schools obtained from the State Department revealed that Post-Matric Scholarship amounting to ₹ 98 lakh was disbursed to 1864 students who were studying in the schools which had classes only from 1<sup>st</sup> standard to 10<sup>th</sup> standard.

**(viii) Beneficiaries availing multiple scholarships**

As per para 11 (xiii) of the scheme guidelines, the students obtaining benefits under these schemes shall not be allowed to avail benefits under any other scheme. Further, as per para 11 (xiv) of the scheme guidelines, a student shall be eligible for only one scholarship out of all available scholarships of the Central Government for SC/ST/OBC/Minority.

Audit examination revealed that in **Pre-Matric scholarship scheme** in eight States/UT, 472 students claimed multiple scholarships amounting to ₹ 18.04 lakh. Similarly in **Post-Matric scholarship scheme** in 12 States/UT, 4,794 beneficiaries claimed multiple scholarships amounting to ₹ 311.61 lakh. These multiple scholarships claims fell in the categories of (i) multiple claims within the same scheme, (ii) claims under multiple central schemes and (iii) claims made under both central and state government schemes. Details are given in **Annexure 2.10** and **Annexure 2.11**.

All the audit findings reported in this section (para 2.4.3) of the report illustrate the weakness of the control systems particularly at the level of the INO, who is the primary control point for verification of the eligibility of the applicant. Weakness in controls



at the DNO/SNO/Ministry level also contributed to the leakage. Consequently, ineligible beneficiaries were provided with scholarships resulting in deserving students being deprived of the benefit.

Ministry in its reply (April 2023 and February 2025) to audit observations on award of scholarship to ineligible beneficiaries stated that the matter would be taken up with all the concerned States/UTs for further verification and action. State/District Authorities in the states (Madhya Pradesh, Manipur, and Rajasthan) stated that recovery of double payment in some cases had been made and action in respect of recovery in other cases was being taken.

The Ministry, in its subsequent reply (February 2025), also stated that Aadhaar based bio-metric authentication has been made mandatory from the year 2022-23. Besides, all scholarship payment are now being made under DBT mode through Aadhaar Payment Bridge System. Hence, such issues are not likely to occur in future. The Ministry also proposes to take up the matter with Ministry of Education to check the real time validity and genuineness of UDISE/AISHE details, which would eliminate non-existent and non-operational institutes in future.

*Ministry needs to review the control risks and institute/strengthen mechanisms to check ineligible applicants from availing benefits of the Schemes.*

#### **2.12.4.3 Excess/Short payment of scholarship**

##### **(i) Excess payment of scholarships**

As per the schemes guidelines for **Pre-Matric scholarship scheme**, in a year, students of class I-V were eligible to receive scholarship of ₹ 1,000<sup>50</sup>; and for class VI-X, day scholars could receive ₹ 5,700 and hostellers ₹ 10,700<sup>51</sup>. However, these were subject to actual payment. Therefore, students of schools where tuition fee or admission fees was not charged were not eligible for its reimbursement as part of the scholarship. It was observed that in four States/UTs, 2,854 students were paid excess scholarship amounting to ₹ 90.74 lakh. Details are given in **Annexure 2.12**. The reasons for excess payment were:

- a) reimbursement of admission fees and tuition fees in Government run schools wherein admission fees and tuition fees were not charged and/ or
- b) reimbursement of admission fees/ tuition fees/ maintenance allowances in excess of the admissible allowance.

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<sup>50</sup> Maintenance allowance only

<sup>51</sup> Including Admission fee, tuition fee and maintenance allowance



Similarly, as per the scheme guidelines for **Post-Matric scholarship scheme**, the components of scholarship such as admission fees/ tuition fees and maintenance allowance were restricted depending on courses pursued and student being hosteller/ day scholar. However, these were also subject to actual payment. The amount of admission fees/ tuition fees varied from State to State. In certain States, admission fees/ tuition fees were not payable in government run schools/ institutes. During field audit it was noted that in nine States/UTs, 7,883 students were paid excess scholarship amounting ₹ 302.15 lakh (details are given in **Annexure 2.12**). The reasons for excess payment were reimbursement of admission fees/ tuition fees/ maintenance allowance in excess of the admissible allowance.

Analysis of the data on scholarship payment, on a standalone basis, further revealed excess payment due to not restricting scholarship amount to admissible amount. The excess worked out was ₹ 946.50 lakh to 44,089 students under the **Pre-Matric scholarship scheme** in the states of Manipur, Maharashtra, Uttar Pradesh and West Bengal and ₹ 737.25 lakh to 42,598 students under the **Post-Matric scholarship scheme** in the states of Maharashtra and West Bengal<sup>52</sup>.

The Ministry, in its reply (February 2025), stated that it proposes to revise the amount of scholarships at fixed rates by subsuming the present variable rates for day scholars/hostellers and tuition fees and maintenance allowance to avoid any excess payment.

#### (ii) **Short payment of scholarship under Post-Matric Scholarship scheme**

In four States/UT, 636 students were paid less than entitled scholarship amounting to ₹ 17.81 lakh on account of short payment of maintenance allowance and tuition fees, etc. The details are given in **Annexure 2.13**.

The Ministry, in its reply (February 2025), stated that cases of short payment has been noted and accordingly, the Ministry proposes to revise the amount of scholarships at fixed rates which will stop recurrence of such incidences.

#### (iii) **Irregular disbursement of Maintenance Allowance**

In Pre-Matric and Post-Matric Scholarship schemes, cases were noticed wherein day scholars were paid maintenance allowance at the rate applicable for hostellers.

In **Pre-Matric Scholarship Scheme**, in nine States/UTs 1,930 students who were either studying in schools/institutions having no hostel facility or were day scholars

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<sup>52</sup> These states do not feature in the audit findings based on field audit in the preceding paragraph.

were paid maintenance allowance at enhanced rate (₹ 600 per month) payable to hostellers amounting to ₹ 101.90 lakh.

In **Post-Matric scholarship scheme**, maintenance allowance is fixed at ₹ 380 per month for a hosteller and at ₹ 230 per month for day scholar. However, in seven States/UTs, 5,054 beneficiaries availed maintenance allowance at higher rates amounting to ₹ 169 lakh in cases where there were no hostel facility in the institute, or when the beneficiaries were day scholars, resulting in excess payment to the beneficiaries. Details are given in **Annexure 2.14**.

These audit findings further confirm weakness in checks exercised at the INO/ DNO level in establishing entitlement of a beneficiary and also in controls designed in the NSP portal in restricting scholarship amount to maximum applicable.

The Ministry in its reply (April 2023), stated that the matter would be taken up with all the concerned States/UTs for further verification and action. Some of the school authorities (Andhra Pradesh, etc.) stated that they were not aware of the scheme guidelines and hence excess payments were made.

The Ministry, in its subsequent reply (February 2025), stated that it proposes to revise the amount of scholarships at fixed rates in future after subsuming all the rates admissible till 2021-22.

*Ministry may review the control risks and strengthen mechanisms to check excess payments and other inadmissible payments.*

#### **2.12.4.4 Grievance Redressal Mechanism**

For effective and timely disbursement of scholarships it was essential to have a robust grievance redressal mechanism in place to provide beneficiaries a window for resolving their grievances in a timely manner. Audit noted that the scheme guidelines do not specify any mechanism for handling of grievance and redressal of such grievances at both central and state level.

The Ministry, in its reply (February 2025), stated that it receives a large number of grievances/issues directly from the students, INOs, DNOs and states through Ministry's dedicated email id, telephone, and Public Grievance Portal. Based on available information, they all are examined and replied immediately to the satisfaction of complainant.

Since the implementation of the schemes at States/ UTs rests with INO/ DNO/SNO, creating a grievance redressal mechanism at State level would further help the beneficiaries in resolving their issues at local level in a timely manner.

*Ministry may put in dedicated mechanisms for monitoring of the grievance redressal at the State level to ensure that the grievances are duly redressed.*

#### **2.12.4.5 Oversight mechanism/internal controls for monitoring of schemes**

The scheme guidelines provide for evaluation and monitoring by Ministry/ States/ UTs, maintenance of database of beneficiaries by the States for monitoring and transparency. Audit examined whether monitoring and evaluation system prescribed for the scheme was effective.

Audit noted that except for the monitoring through NSP portal, there was no other system for monitoring of the schemes. Sole reliance on the electronic monitoring has resulted in various irregularities in disbursement of scholarships as brought out in this report. This was indicative of weak control mechanism for the schemes at the level of beneficiary verification. On being enquired about the system of internal audit for verification of the progress of the schemes, the Ministry stated that there was no specific internal audit mechanism. The Ministry added that NSP is an evolving platform, and some steps were taken in 2019-20 to make the implementation of scholarship schemes more robust and transparent. These included checks such as Aadhaar exception handling, fresh registration of institutes with valid AISHE/UDISE/NCVET/SCVT codes with NSP, verification of KYC of institutes etc.

However, Audit observed that these checks were found to be inadequate as there were irregularities in implementation of the schemes as discussed in this report and the third-party evaluation done by NCAER. The internal control mechanism of a second level of independent check and cross verification on the applications at DNO/SNO level was weak. Considering the scale of the schemes and in the shortcomings in physical verification of documents by the INO/DNO/SNO, impacted the effective implementation of the schemes.

The Ministry, in its reply (February 2025), stated that an OM was issued (November 2020), wherein all the States/UTs have been advised to conduct mandatory physical verification of two per cent of applications. The Ministry also undertakes physical verification of institutes/applicants/beneficiaries as and when required. In this regard, recently, teams from the Ministry visited all NER States for physical verification of randomly selected institutes based on red flags generated by

NSP/Ministry and findings thereof have been shared with the respective states for taking disciplinary /criminal actions, wherever required.

*Ministry may strengthen control mechanisms by providing for robust internal audit, physical verification mechanisms at multiple levels so that irregularities in disbursal of scholarship may be minimized and benefits are availed by the intended beneficiaries.*

### 2.12.5 Conclusion

The Audit of Pre-Matric and Post-Matric schemes for students belonging to minority communities has identified weakness in internal controls governing the implementation and monitoring of the schemes.

Between 2017-2021, the budget allocation to the schemes was utilised indicating the success of the schemes. The benefit under the scheme was availed more by girl students.

On test check of sanction orders the years 2020-21 to 2022-23, audit noticed that a substantial amount of scholarship payments of a particular financial year spilled over to subsequent financial years indicating a time lag in payment of scholarship despite it being on reimbursement basis. The Ministry did not have a mechanism to monitor and quantify the delay in distribution of scholarships to a particular beneficiary. This affected the objective of providing timely financial support to the beneficiary on the economic fringes of the community.

Deficiencies in processing of applications at INO, exercise of mandated physical check at the DNO/SNO levels and insufficient controls in NSP to weed out ineligible applicants led to cases of students being granted scholarship without obtaining minimum prescribed marks; income of parents exceeding threshold limit; scholarship disbursed to more than two students of family; and withdrawal of scholarship by beneficiaries not enrolled in the institutes/schools. Control weaknesses also resulted in excess payment of scholarship. These weakness in controls resulted in keeping the support intended to be provided under the schemes out of the reach for some eligible students.

The critical control for establishing the eligibility and entitlement of the applicants under the schemes through verification of documents rests with the institutes/district/state authorities. The risks and weaknesses in the checks exercised at the Institution/ State level have been brought out by this audit. These risks and weaknesses need to be addressed by instituting adequate internal control mechanisms such as robust systems of cross checks, verification/validation at multiple stages and levels, internal audit and physical verification mechanisms.

While agreeing to the audit findings, the Ministry (February 2025) informed that it has proposed several improvements in the scheme implementation which are under consideration of the Expenditure Finance Committee (EFC)/Competent Authority. In the revised schemes the Ministry has proposed systemic improvements and taken corrective measures to address the issues raised in audit findings. These systemic improvements/ corrective measures include bio-metric authentication of applicants and authorities verifying the applications for scholarship. From the year 2022-23, the payment of committed liabilities/renewal scholarships is being made under Direct Benefit Transfer (DBT) mode through Aadhaar Payment Bridge System (APBS). National Scholarship Portal (NSP) has started the system of Aadhaar based One Time Registration (OTR) from 2024-25. This would largely restrict duplicate beneficiaries. NSP-NIC is developing a data exchange for de-duplication of beneficiaries before enabling their payment on NSP to avoid duplicate payment of scholarships to the beneficiaries in future. The process of physical verification of randomly selected institutes by the District/ State Nodal Officer as well as Ministry Officers has been initiated by the Ministry.

Further, the Ministry also contemplates:

1. To revise the amount of scholarships at fixed rates by subsuming the existing variable rates for day scholars/hostellers and tuition fees and maintenance allowance.
2. Waiver of requirement of 50 per cent marks for renewal beneficiaries.
3. To check the genuineness of institutions through real time validation from database maintained by the Ministry of Education which would eliminate non-existent and non-operational institutes.
4. Revising the process of adding courses/class for each institute to avoid scholarships being disbursed for non-approved courses.
5. Requirement of uploading income certificate to be made mandatory which shall be verified on random basis.
6. To take up the matter with DBT Mission and NSP-NIC teams to revise the process of registering of INO so as to avoid fake INOs registering themselves on NSP.

The remedial actions proposed by the Ministry to improve the efficiency of disbursement of scholarships are noteworthy. However, their efficacy could be tested once these are implemented under the revised scheme guidelines.

## **(VI) Ministry of Panchayati Raj**

### **Backward Regions Grant Fund**

#### **2.13 Non-refund of unspent grant by the States**

**Inability to monitor utilization of grants released in respect of Backward Regions Grant Fund Programme by the Ministry of Panchayati Raj, resulted in non-refund of unspent grant aggregating ₹ 903.42 crore as on September 2023.**

Ministry of Panchayati Raj (MoPR) was implementing the Backward Regions Grant Fund (BRGF) Programme (District component) during the period 2006-07 to 2014-15. The BRGF provided financial resources for supplementing and converging existing developmental inflows into identified districts to bridge critical gaps in local infrastructure and other development requirements. The BRGF Programme was subsequently delinked from the budgetary support of the Central Government from 2015-16 onwards.

Provision under Para 4.8 and 4.9 of the BRGF programme guidelines envisaged that the BRGF funds shall be kept in a nationalised bank or a Post Office bank account by the Panchayats concerned and the interest amount accrued on the deposits were to be treated as additional resources under the BRGF and were to be utilised as per the guidelines of the Programme.

MoPR released Grants-in-aid aggregating ₹ 27,638.12 crore to 28 States<sup>53</sup> during the period from 2007 to 2015 for the implementation of the BRGF Programme. However, on delinking of the BRGF scheme from budgetary support of the Central Government from 2015-16 and its transfer to the States to run the Programme from the latter's resources, MoPR requested all States to settle all liabilities under the BRGF programme during the financial year 2015-16.

As of March 2015, Utilisation Certificates (UCs) amounting to only ₹ 22,971.82 crore were received, leaving an amount of ₹ 4,666.30 crore pending utilization with the States.

Subsequently, during the period from March 2015 to September 2023, out of ₹ 4,666.30 crore, UCs aggregating to ₹ 3,341.32 crore were further received from the States and ₹ 421.56 crore refunded, leaving unspent grant of ₹ 903.42 crore still lying with 17 states, as detailed in **Annexure 2.15**.

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<sup>53</sup> The State of Jammu and Kashmir is now a Union Territory.

It was observed that MoPR did not take cognizance of the interest earned on these unspent balances as being refundable by the States, which was indicative of deficient monitoring on their part.

### Case Study

*A study of funds released in respect of State Government of Odisha (SGoO), in order to evaluate the efficacy of the monitoring in the Ministry revealed the following:*

*The BRGF Programme had two funding windows (i) Development Grant, and (ii) capacity Building Fund. The cumulative release to the SGoO under the BRGF (Development Fund and capacity Building Fund) upto 31 March 2015 was ₹ 2149.42 crore. As on September 2023, the unspent balance lying with SGoO was ₹ 61.55 crore under Development Grant and 'NIL' under Capacity Building Fund.*

*On scrutiny of records, it was seen that SGoO submitted an approved Annual Action Plan for the year 2014-15 under the BRGF Capacity Building for an annual allocation of ₹ 20.00 crore. MoPR approved the Plan and sanctioned ₹ 18.00 crore i.e., 90 per cent of the approved plan. Accordingly, MoPR released ₹ 11.61 crore in September 2014 after taking into account ₹ 6.39 crore balance lying with the State. After delinking of BRGF from budgetary support, MoPR requested it to settle all liabilities under BRGF Programme during the financial year 2015-16. Subsequently, SGoO refunded the full amount of Grants-in-aid of ₹ 18 crore to MoPR on 06 July 2019. It was, however, observed that MoPR did not demand the interest earned on the Grants-in-aid of ₹ 18 crore for this period, which resulted in estimated loss of interest of ₹ 2.07 crore<sup>54</sup> on unutilized Grants-in-aid.*

On this being pointed out in February 2021/February 2022, MoPR stated (February 2021/May 2022) that the States/Districts did not provide any information regarding interest on the funds available with them post delinking of the BRGF Programme. It was further stated that only the actual amount of funds released to the States during the BRGF implementation were considered as outstanding against the States.

MoPR further stated (February 2023/ November 2023) that several efforts had been put forth from their end to monitor and recover the unspent funds released under the BRGF Programme. Rigorous follow-up action had been taken for settlement of liabilities/pending Utilisation Certificates (UCs) with States upon which balances lying with the State Governments has reduced from ₹ 4,666.30 crore to ₹ 903.42 crore by September 2023.

<sup>54</sup> Calculated at a minimum rate of interest of 2.70 per cent on ₹18.00 crore for 51 months (from April 2015 to June 2019)

Ministry's reply should be seen in the light of the fact that the onus of timely recovery of unspent balances after closure of the scheme falls on the Ministry. In the extant case, ₹ 903.42 crore remains unrecovered even after lapse of 8 years (since 2015-16). Further, as per scheme guidelines, interest earned on funds was to be treated as additional resource and was to be utilised for the scheme. As a corollary and a matter of financial prudence, the Ministry should also recover the interest earned on the unspent funds.

Thus, deficient monitoring of utilisation of the grants released to various States by MoPR led to non-refund of grant aggregating ₹ 903.42 crore and interest aggregating ₹ 207.33 crore<sup>55</sup> thereon by various State Governments. Besides, in cases where Grants-in-aid were fully refunded, interest component accrued was neither worked out nor a demand raised prior to settlement of accounts with the States for a considered decision on the matter. MoPR needs to strengthen its internal control and monitoring mechanism to ensure that the unutilized amounts pertaining to both principal and interest amounts are duly recovered.

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<sup>55</sup> Calculated for the period from April 2015 to September 2023 (Eight years and Six months or 102 months) at a conservative rate of Savings Bank interest of 2.70 per cent per annum on the unutilized grant of ₹ 903.42 crore.



## CHAPTER-III

### UNION TERRITORIES WITHOUT LEGISLATURES

This Chapter contains six audit paragraphs related to Expenditure and one audit paragraph related to Revenue. These audit findings are related to five Union Territories.

#### (A) EXPENDITURE

##### Union Territory Andaman and Nicobar Islands

##### Andaman Public Works Department

#### 3.1 Unfruitful expenditure of ₹ 62.61 lakh on construction of Indoor Sports Hall under MPLADS<sup>56</sup>

**Road Construction Division, Andaman Public Works Department, Wimberlygunj made substantial changes in the scope and requirement of work without concurrence of the Member of Parliament and the District Authority, resulting in exhaustion of sanctioned amount prior to completion of the work. The work was foreclosed after incurring expenditure of ₹ 62.61 lakh thereby rendering the expenditure unfruitful.**

Para 4.2 of Central Public Works Departments (CPWD) Works Manual 2014 stipulates that the preparation of detailed estimate and drawings and designs should be taken up only after obtaining an assurance from the Department/Ministry sponsoring the proposal; that the site is available, and without encumbrances or is likely to be made available within a reasonable time. Para 2.3.4 of the CPWD Manual states that “material deviations that significantly alter the scope of work from the original sanction should not be made without the approval of the authority that accorded administrative approval to the work, even though the cost of the same may be covered by savings on other items”. Para 4.6 of CPWD Works Manual 2014 further stipulates that whenever an excess beyond permissible variation over the sanctioned estimate is foreseen, and there is likely to be unavoidable delay in the preparation of a revised estimate, an immediate report of the circumstances should be made to the sanctioning authority.

The work of “Construction of Sports Mini Indoor Hall” at Mannarghat village under Mannarghat Gram Panchayat, South Andaman under MPLADS was taken up by Road

<sup>56</sup> Member of Parliament Local Area Development Schemes

Construction Division (RCD), Andaman Public Works Department (APWD), Wimberlygunj, as recommended by then Member of Parliament (MP).

Accordingly, the Division framed a Preliminary Estimate amounting to ₹ 65.09 lakh (May 2018), based on the site plan and architectural drawings already prepared by Andaman Lakshadweep Harbour Works<sup>57</sup> for construction at the proposed site. Administrative Approval and Expenditure Sanction for estimated cost of ₹ 64.70 lakh (May 2018) was accorded by Deputy Commissioner, South Andaman. Technical sanction for ₹ 63.57 lakh (May 2018) was accorded by the Executive Engineer, RCD. The work was awarded<sup>58</sup> (July 2018) at the tendered cost of ₹ 65.16 lakh, with stipulated dates of commencement and completion as 17 August 2018 and 16 June 2019 respectively. The original site was changed (September 2018) after the work had been awarded in July 2018 by the Division.

Audit observed that the Division entrusted the preparation of structural drawings for new site to a consultant (August 2018) without obtaining any administrative approval for construction at the new site.

The Division, while working out the estimate of quantities based on the new structural design, observed significant deviation in quantities to be used, from the original estimate. Despite a substantial change in the scope of work, the division failed to draw up a revised estimate within a reasonable time and report the circumstances to the Deputy Commissioner, South Andaman or to the client Department. The division paid an amount of ₹ 62.61 lakh, including an amount of ₹ 41.64 lakh<sup>59</sup> towards deviated items and extra items (up to July 2020) to the contractor, resulting into exhaustion of ₹ 63.57 lakh originally sanctioned for this work, prior to the completion of work. Subsequently, the division framed a Revised Estimate, amounting to ₹ 96.78 lakh (September 2021) for executing the remaining work. The Revised Estimate was not approved and Deputy Commissioner, South Andaman directed the division to close the work (October 2021) and hand over the incomplete structure to Panchayat Secretary, Mannarghat Gram Panchayat. Accordingly, the work was foreclosed (December 2021) and the incomplete building was handed over (February 2022).

A Show Cause Notice (SCN) in this regard was issued (December 2021) by the Deputy Commissioner to Executive Engineer RCD, APWD, Wimberlygunj, on account of the

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<sup>57</sup> Andaman Lakshadweep Harbour Works is a subordinate office of Ministry of Ports, Shipping and Waterways, tasked with providing Ports and Harbour structures including allied facilities in the Andaman and Nicobar Islands and Lakshadweep.

<sup>58</sup> Shri A. Palani, Govt. Contractor vide Agreement No. 18/EE/RCD/2018-19

<sup>59</sup> Sanctioned by AE/EE/SE, as per their delegated financial powers.

change of site after sanction of estimate, execution of extra items without the concurrence of the Hon'ble MP and the District Authority, preparation of incomplete estimate for sanction, changing of the design of the building after sanction of estimate, etc.

The Division in its reply to the audit para (October 2023) stated that the original estimate had been framed and the sanction obtained without getting possession of land.

This contravenes the provisions of Para 4.2 of CPWD Works Manual stating that preparation of detailed estimates should be taken up only after getting assurance from the concerned department that the site is available or is likely to be made available within a reasonable time.

Thus, after nearly five years from the commencement of work and handing over of the incomplete structure to Mannarghat Gram Panchayat, the work was still incomplete (September 2023), thereby rendering expenditure of ₹ 62.61 lakh unfruitful.

Matter was referred to the Ministry of Home Affairs in November 2023; its reply was awaited as of June 2025.

### **Office of the Labour Commissioner, Port Blair**

#### **3.2 Short payment of compensation to the dependents of deceased employees amounting to ₹ 33.90 lakh**

**Incorrect calculation of compensation payable to the dependents of deceased employees under Employees Compensation Act, 1923, by the O/o the Labour Commissioner, Andaman and Nicobar Administration, Port Blair resulted into short payment of compensation amounting to ₹ 26.81 lakh in case of five employees, and interest thereon to the tune of ₹ 7.09 lakh.**

Section 3 of the Employee's Compensation Act, 1923, provides that if personal injury is caused to an employee by accident arising out of and in the course of his employment, his employer shall be liable to pay compensation in accordance with the provisions of this Act.

Further, Section 4(1)(a) of the Act states that where death results from the injury, the amount of compensation shall be an amount equal to fifty *per cent* of the monthly wages of the deceased employee multiplied by the relevant factor<sup>60</sup>, or an amount of one lakh and twenty thousand rupees, whichever is more. Section 4(1B) provides that the Central Government may, by notification in the official Gazette, specify for the

<sup>60</sup> 'Relevant factor' means the factor specifying the number of years which are the same as the completed years of age of the employee on his last birthday immediately preceding the date on which the compensation fell due.

purpose of sub-section (1), such monthly wages in relation to an employee as it may consider necessary. Pursuant to this, Ministry of Labour & Employment, Government of India, vide their Gazette Notification No. 2020 S.O. 71(E) dated 03 January 2020, specified an amount of ₹ 15,000/- as monthly wages with effect from 03 January 2020.

Section 4A(3A) of the Act also provides that where any employer is in default in paying the compensation due under this Act within one month from the date it fell due<sup>61</sup>, the Commissioner<sup>62</sup> shall direct that the employer shall, in addition to the amount of the arrears, pay simple interest thereon at the rate of twelve *per cent* per annum or at such higher rate not exceeding the maximum of the lending rates of any scheduled bank as may be specified by the Central Government by notification in the Official Gazette, on the amount due.

In course of the audit of the O/o the Labour Commissioner, Andaman and Nicobar Administration, Port Blair, it was observed that during the period 2020-22, in five compensation cases, lower amounts were paid as compensation on account of (a) incorrect consideration of monthly wages, and/or (b) applying incorrect age factor. Amount of short payment in these cases was worked out as ₹ 26.81 lakh (**Annexure 3.1**).

Further, the O/o the Labour Commissioner, Andaman and Nicobar Administration, Port Blair is also liable to pay interest under Section 4A (3A) amounting to ₹ 7.09 lakh (calculated up to September 2023) for the short payment of compensation as detailed in **Annexure 3.2**.

Thus, there was short payment of compensation amounting to ₹ 33.90 lakh<sup>63</sup> to the dependants of the deceased employees.

In its reply, the department while accepting the observation has submitted that the miscalculation was inadvertent as the Gazette Notification dated 03 January 2020 had not been communicated to them during the COVID-19 pandemic. They have also assured to notify the concerned employers for revision of the amount of compensation calculated under provisions of the Act under intimation to Audit. The reply is, however,

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<sup>61</sup> Section 4A, read together with Section 10 of the Act, implies that the compensation falls due once the order of compensation is passed by the Labour Commissioner.

<sup>62</sup> In the instant case, the Labour Commissioner, A&N Administration discharges the function of the Commissioner for Workmen's Compensation (CWC). Based on the calculations made and order issued by the Labour Commissioner, the respective employer deposits the amount of compensation to the CWC, which is subsequently disbursed to the beneficiaries by the O/o the Labour Commissioner.

<sup>63</sup> Short payment of compensation of ₹ 26.81 lakh + Applicable interest of ₹ 7.09 lakh (up to September 2023)

silent on the payment of interest on delayed payment of compensation to the beneficiaries concerned.

It is recommended that the Department may ensure early disbursement of the balance amount of compensation along with interest on delayed payment to the beneficiaries.

Matter was referred to the Ministry of Home Affairs in October 2023; its reply was awaited as of June 2025.

### **Zilla Parishad, South Andaman**

#### **3.3 Unfruitful Expenditure of ₹ 87.28 lakh**

**Inability of Zilla Parishad, South Andaman (ZPSA), to maintain crematorium after expiry of the maintenance contract period rendered it non-functional and beyond economic repair, resulting in unfruitful expenditure of ₹ 87.28 lakh incurred on its construction. Andaman and Nicobar Administration failed to take initiative/corrective measures despite similar issues pertaining to two other crematoria pointed out in the previous C&AG's Audit Reports resulting in all the three crematoria lying inoperative.**

The Gram Sabha, Shore Point, under the Zilla Parishad, South Andaman (ZPSA), proposed (May 2004) construction of a Liquefied Petroleum Gas (LPG) fired crematorium at Shore Point, South Andaman. Administrative Approval & Expenditure Sanction was accorded (October 2006) for ₹ 55.60 lakh. The work was awarded to an Agency in April 2007 with the stipulated date of completion of December 2007. The work was finally completed (January 2009) at a cost of ₹ 87.28 lakh.

The crematorium started functioning in January 2010 with High Speed Diesel (HSD) Oil, instead of LPG since ZPSA did not have the requisite explosives license, fire license and authorized LPG connection. The crematorium was operated and maintained by the Agency till March 2012, as per the terms and condition of the executed agreement. The Agency submitted (March 2012) a proposal to ZPSA for the Annual Maintenance Contract (AMC) of the crematorium, at a cost of ₹ 8.90 lakh per annum. However, ZPSA neither took any decision on the proposal, nor could ensure continued operation of the crematorium.

An agency was selected, for the repair and re-commissioning of the crematorium through e-tendering in November 2014. However, ZPSA could not award the work citing administrative reasons.

In September 2017, on request of ZPSA, Andaman Public Works Department (APWD) inspected the crematorium and reported that the plant was fully damaged and

beyond economic repair, as it had been lying idle for a prolonged period. A joint inspection carried out by Audit (September 2023) with the officials of the ZPSA revealed further deterioration of the structure.

Thus, inability of ZPSA to maintain the crematorium after expiry of the maintenance period rendered the crematorium non-functional. This defeated the purpose for which the crematorium was set-up and also rendered the expenditure of ₹ 87.28 lakh on its construction unfruitful.

Follow-up audit of similar observations in respect of two other crematoria, reported in Comptroller & Auditor General of India's (C&AG's) earlier Audit Reports revealed that both the crematoria have become non-functional under similar circumstances.

C&AG's Report No. 33 of 2011-12 highlighted the case of unfruitful expenditure of ₹ 74.09 lakh, towards commissioning of a crematory furnace at Junglighat, Port Blair, due to lack of proper planning and poor co-ordination. The Ministry, in its Action Taken Note to the Audit Para, stated (February 2015) that rectification measures, as advised by the technicians of the executing firm, were under process and that the crematorium would be operational within a short period.

During follow-up audit (September 2023), it was observed that the same was made operational from February 2015 after incurring additional expenditure of ₹ 1.76 lakh towards obtaining LPG connection. However, joint inspection of the crematorium with the officials of Port Blair Municipal Council (PBMC) revealed that the entire structure was now in dilapidated condition due to prolonged disuse. PBMC stated (September 2023) that the general public preferred traditional way of cremation, using firewood due to sentimental reasons.

Similarly, C&AG's Report No. 32 of 2015 had pointed out unfruitful expenditure of ₹ 73.95 lakh incurred on construction of a Liquefied Petroleum Gas (LPG) fired crematorium at Garacharma, Port Blair. Although the construction of the crematorium was completed in 2010, it could not be made operational due to delay in acquiring electric connection (required for initial firing of the LPG based system) and thereafter non-availability of internal wiring within the crematorium building. During follow-up (September 2023) of Ministry's Action Taken Note (March 2017), it was observed that disciplinary proceedings had been instituted against four officials of the department in March 2022, which is currently ongoing.

Thus, poor planning and inability to take corrective steps despite audit observations on similar issues resulted in unfruitful expenditure on the construction of three crematoria under Andaman & Nicobar Administration.

Matter was referred to the Ministry of Home Affairs in November 2023; its reply was awaited as of June 2025.

## **Union Territory Chandigarh**

### **Office of the Labour Commissioner, Chandigarh**

#### **3.4 Functioning of Chandigarh Building and Other Construction Workers Welfare Board**

**CBOCWW Board is mandated to utilize the labour cess collected for the welfare of registered workers. Audit observed that the governance and oversight structure comprising of the Board, Expert Committee and Advisory Committee was either not constituted or non- functional. In absence of a reconstituted Board and Committees, work was being handled by the officers of Labour Department Chandigarh, who are ex-officio members of the Board. The absence of a regular Board negatively impacted development and implementation of processes required to effectively discharge the functions of the Board in areas like:**

- mechanisms for ensuring registration of all eligible establishments and identification/ registration of workers to bring them into the security umbrella provided by the Act;
- systems of collating and analysing data of cess deposited to ensure registration of all eligible establishments/ workers;
- arrangements to help workers complete the process of online registration and spreading awareness of welfare schemes available; and
- revision of rates of cost of construction for the purpose of assessment of cess.

**Based on its findings, Audit recommends:**

- **Re-constitution of the Board and the Advisory Committee.**
- **Refining the system of registration of establishments through:**
  - ❖ **Liasoning with government departments that issue work contracts/Chandigarh Estate Office to devise self-declaration mechanisms to ensure registration of eligible establishments and their workers at the stage of either payment of running bills or approval of building plans.**
  - ❖ **Board should conduct regular inspections in order to identify establishments eligible for registration with the Board to ensure the availability of facilities as well as safety norms to the building workers.**
- **Refining the system of registration of workers in the following manner:**



- ❖ A system to track the registered workers needs to be devised; and to keep them active, the annual renewal fee may be considered to be condoned.
- ❖ Board should devise a mechanism to get the workers registered by entering into agreement with the Common Service Centres.
- ❖ The process of registration needs to be made available at the areas of concentration of workers through mobile vans; and assistance/ hand holding for online registration needs to be provided for better results.
- Periodic revision of rates of cost of construction charged for the purpose of assessment of cess, in alignment with market rates should be ensured.
- Improving the implementation of schemes through awareness programmes especially through social media and timely remittance of benefits should be ensured.

## Introduction

The Building & Other Construction Workers (Regulation of Employment and Conditions of Service) Act, 1996 (BOCW Act) was enacted by Government of India on 19 August 1996, as a social welfare legislation that aims at benefitting workers engaged in building and construction activities across the country. This Act was deemed to have come into force from 01 March 1996. The Act *inter-alia* mandated constitution of a Building and other Construction Workers' Welfare Board and framing of rules by every State Government to exercise the powers conferred under this Act.

Accordingly, "Chandigarh Building and Other Construction Workers Welfare Board" (CBOCWW Board) was constituted in July 2008, and Chandigarh Administration notified the CBOCW Rules in the year 2009 for implementation of the welfare schemes as provided in the BOCW Act. Chandigarh Administration implemented the collection of labour cess at the rate of one *per cent* on the cost of construction incurred by employers as mandated by the Building and Other Construction Workers Welfare Cess Act, 1996 (Cess Act).

### 3.4.1 Functions/ responsibilities of the CBOCWW Board

The CBOCWW Board (Board) is responsible for (a) providing immediate assistance to a beneficiary<sup>64</sup> in case of accident; (b) making payment of pension to the beneficiaries who have completed the age of sixty years; (c) sanctioning loans and advances to a beneficiary for construction of a house not exceeding such amount and on such terms and conditions as may be prescribed; (d) paying such amount in

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<sup>64</sup> Beneficiary means a building worker registered under Section 12 of BOCW Act 1996



connection with premia for Group Insurance Scheme of the beneficiaries as may be prescribed; (e) giving such financial assistance for the education of children of the beneficiaries as may be prescribed; (f) meeting such medical expenses for treatment of major ailments of a beneficiary or, such dependant, as may be prescribed; (g) making payment of maternity benefit to the female beneficiaries; and (h) making provision and improvement of such other welfare measures and facilities as may be prescribed.

### **The roles and responsibilities of the office bearers of CBOCWW Board and other officials**

- The Secretary of the Labour Department, Chandigarh is the *ex-officio* Chairperson of the Board and shall preside over every meeting of the board.
- Labour Commissioner, UT, Chandigarh is the *ex-officio* Secretary of the Board and its Chief Executive Officer. He is responsible for overall control and supervision of the functioning of the Board. He is authorised to sanction expenditure & contingencies, supplies & services and purchase of articles. The Secretary of the Board has full financial powers to the extent of the budget approved by the board.
- As per the notifications<sup>65</sup> issued by Labour Department, Chandigarh Administration, Joint Secretary (Assistant Labour Commissioner) shall act as registering officer and assessing officer for the purpose of the BOCW Act, 1996 and as per the Building and Other Construction Workers Welfare Cess Rules 1998, respectively. He shall perform the duties under the control and supervision of the Secretary of the board.
- Section 43 (1) (a) of BOCW Act empowers the inspectors of the Board to inspect the premises of any establishment, where construction work is being carried out, which would help in identifying any unregistered employers/beneficiaries.

### **3.4.2 Audit findings**

During audit it was observed that there were deficiencies in constitution and functioning of the CBOCWW Board, registration of establishments/construction workers, in utilization of fund and in implementation of welfare schemes.

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<sup>65</sup> Notification No. 12/2/25-HII(4)-99/9190 dated 13.05.1999 and 1849-HII(2)-2008/19141 dated 06.10.2008

### **3.4.2.1 Constitution and functioning of the CBOCWW Board**

Functions of the Board are to oversee the implementation of the Act and ensure that various welfare measures are made available to the eligible beneficiaries in terms of accidental benefits, financial assistance for education of children, maternity benefits, medical expenses etc. CBOCW rules provide for formation of different committees to monitor the implementation of the Act. Audit observed the following deficiencies in the constitution and functioning of the Board and the Committees.

#### **i) Non re-constitution of Chandigarh Building and other Construction Workers Welfare Board**

Section 18 of the BOCW Act, 1996, provides that every State Government shall, with effect from such date as it may, by notification, appoint, constitute a Board to be known as the (name of the State) Building and Other Construction Workers Welfare Board to exercise the powers conferred on, and perform the functions assigned to it, under this Act. The Board shall consist of a chairperson, a person to be nominated by the Central Government and such number of other members, not exceeding fifteen, as may be appointed to it by the State Government, provided that the Board shall include an equal number of members representing the State Government, the employers and the building workers and that at least one member of the Board shall be a woman. The term of the Board is three years.

Rule 254 of CBOCW Rule, 2009 provides that the Board shall ordinarily meet once in six months to monitor the activities.

Scrutiny of the records revealed that term of the Board constituted in November 2018, expired on 01 November 2021. Chandigarh Administration had not reconstituted the new Board so far (January 2024). It was further noticed that no meeting of the Board was held from September 2019 onwards. In the absence of a properly re-constituted Board comprising of ex officio and nominated members, the day-to-day activities of the Board are being performed by the ex-officio members of the Board.

#### **ii) Non-holdings of meetings by the Chandigarh Building and Other Construction Workers Advisory Committee**

Section 4 of the BOCW Act provides that the State Government shall constitute a committee to be called Chandigarh Building and Other Construction Workers Advisory Committee (CBOCWAC) to advise the Chandigarh administration on such matters arising out of the administration of this Act as may be referred to it. This committee may among others also represent the employers and building workers.

As per Rule 20, the committee shall meet at least once in six months.

Scrutiny of records revealed (November 2023) that CBOCWAC was constituted on 11 May 2020. However, it had not held any meeting since inception. This has resulted into non-involvement of the worker's union representatives in the implementation process.

### iii) Non-constitution of Expert Committees

Section 5(1) of the Act stipulates that the Government may constitute one or more expert committees consisting of persons specially qualified in building and other construction works for advising the Government to make rules under the Act.

Audit observed (November 2023) that no expert committee was constituted since the formation of the Board in 2008.

On being pointed out (November 2023), the Board<sup>66</sup> (November 2023) stated that the file regarding reconstitution of the Board was under process as and when the same will be reconstituted, the meetings shall be convened. As regards Expert Committees, the Board stated (December 2023) that audit observation has been noted for future compliance.

Delay in the re-constitution of a regular Board and not holding its meeting regularly defeats the very purpose of constituting a Board under the Act. It would result not only in hampering the activities to be performed by the Board but also deprives the welfare mechanism of the inputs to be received from the representatives of employers, building workers and women members, who are the primary stakeholders in the arrangement.

Since the Board had not met since September 2019, it is unlikely that any matters may have been referred to the Advisory Committee during the intervening period, defeating the very purpose of constituting such a Committee. Furthermore, even during the term of the Board, no meetings of the Advisory Committee were held.

The audit observations indicate that the governance structure to be formed for overseeing the implementation of the act was not consistently active thereby depriving the process of inputs from primary stakeholders and was also deficient in its functioning, which is reflected in the subsequent audit observations.

*Audit recommends re-constitution of the Board and organising its meeting regularly for better administrative control and monitoring.*

<sup>66</sup> Replies given by the Joint Secretary CBOCW Board, UT Chandigarh (being ex-officio member of the Board for perpetuity) have been considered as replies received from the Board

### 3.4.2.2 Registration of Establishments

Section 1(4) of the BOCW Act, 1996 provides that the act applies to every establishment which employs or had employed on any day of the preceding twelve months, ten or more building workers in any building or other construction work.

Section 7 of the BOCW Act, 1996 further provides for registration of Establishment with the registering officer within a period of sixty days of the commencement of the Act or within sixty days from the date on which this Act becomes applicable to the establishment.

As per CBOCW Rule 26 (e), the employer shall comply with the provisions of the Act and the rules made thereunder.

Rule 23 of CBOCW Rules specifies the manner of making application for registration of the establishments.

Registration of establishments makes the employer liable to provisions of the act regarding minimum wages, hours of work, welfare measures, safety and health measures and other conditions of work of building workers.

Audit found that overall 161 establishments in the UT of Chandigarh were registered up to March 2023<sup>67</sup> including 10 establishments which were registered during 2020-23 as shown in **Table No. 3.1**.

**Table No. 3.1: Status of establishments registered from 2020-21 to 2022-23**

Sl. No.	Year	Total Number of establishment registered
1.	2020-21	2
2.	2021-22	1
3.	2022-23	7
Total		10

Audit noticed deficiencies in identification of establishments covered by the Act and procedure of registration of establishments as discussed in succeeding paragraphs.

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<sup>67</sup> Since the constitution of the Board

**i) Mechanism to identify and register the establishments.**

As regard implementation of Section 1(4) and 7(b) of the BOCW Act 1996, Audit observed:

- As per Section 3 of Cess Act, 1996, Labour Cess levied under the CBOCW rules shall be collected from every employer in such manner and at such time, including deduction at source in relation to a building or other construction work of a Government or public sector undertaking or advance collection through a local authority where an approval of such building or other construction work by such local authority is required. The proceeds of the cess so collected shall be paid by the local authority or the State Government collecting the cess to the Board.

In compliance with these rules, in case of government sites the cess is being deposited through different modes of payment (cheque /DD/ NEFT) into the accounts of the Board. Every month a consolidated report is being sent by each government department to the Board regarding the cess deducted during the previous month, from the ongoing works carried out by that department. In case of Private construction sites, the cess is deposited by the individuals at the time of getting approval of the site plans from the Estate office. On a monthly basis, the Estate officer reports to the Board of the cess deposited against approved plans by individual agencies.

Audit observed that these reports are an independent source of information of the construction works being carried out in the jurisdiction of the Board and can be used for verifying whether all establishments due for registration under the act are duly registered. However, it was noted that there was no mechanism to collate and analyse this data for monitoring and follow-up in Board.

Audit noticed that cess amounting to ₹ 9.65 crore (ranging from ₹ 1.00 lakh to ₹ 4.16 crore) was collected from 169 un-registered private establishments through offline mode 2020-23. Amount of cess deposited by these private establishments implied that the cost of construction of these works ranged from ₹ one crore to ₹ 416 crore<sup>68</sup>. Cess amounting to ₹ 9.07 crore (ranging from ₹ 1.00 lakh to 84.28 lakh) was deposited by various government departments for ongoing works carried out by them during this period. All these works were also not registered under the Act. The Board failed to verify whether more than ten construction workers were employed at these sites, warranting registration

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<sup>68</sup> Labour cess being levied @ one per cent of the cost of construction

with the Board, as per the provisions of the Act. This indicated that the Board had no established monitoring mechanism to cross verify the ongoing construction works being carried out either by private or government agencies.

The Board stated (December 2023) that in future more efforts will be made to register establishments.

- Further, Section 43 (1) (a) of BOCW Act empowers the inspectors of Board to inspect the premises of any establishment, where construction work is being carried out, which would help in identifying any unregistered employers/beneficiaries.

Audit noticed that Board had neither fixed any target for inspections nor maintained any detailed data of inspections carried out by the Inspectors of the Board. Only 25 construction sites were inspected by inspectors during the period covered by audit i.e. 2020-21 to 2022-23, out of which 8 establishments were registered with the Board. The Board did not provide any detailed report of inspections carried out by the Inspectors of the Board to audit to check what was the status of the remaining 17 establishments inspected. It was also observed that it had not fixed any target for inspections to be carried out in a year/periodically.

- As per the Ministry of Labour & Employment Model Welfare Scheme (October 2018), regular monitoring of construction activities going on in the State was to be done using GIS technology/ mapping etc. Audit noticed that no such monitoring mechanism was developed by the Board.

The Board accepted the audit point and stated that it will comply in future.

The Audit observations and the reply of the Board confirm that there was neither any mechanism of independently analyzing and collating data received from related agencies or systematically following up with periodical inspections of sites to identify and register eligible establishments.

*Audit recommends that the Board should liaise with government departments that issue work contracts and with Chandigarh Estate Office to devise self-declaration mechanisms to ensure registration of eligible establishments and their workers at the stage of either payment of running bills or approval of building plans.*

*The Board should conduct regular inspections in order to identify the establishments which need to get registered with the Board to ensure the availability of facilities as well as safety norms to the building workers.*

**ii) Non-furnishing of prescribed annual return by the employer**

Rule 242 of the CBOCW Rules, 2009 stipulates that every employer of a registered establishment shall send annually a return relating to such establishment in the prescribed format (Form XXV) to the Registering Officer of their jurisdiction not later than the 15<sup>th</sup> of February following the end of each calendar year.

However, audit observed (October 2023) that since inception the Board has not been receiving any annual returns from the registered establishments. There is no provision of penalty in case of non-submission of the return, thereby rendering this rule ineffective.

The Board accepted the audit observation (April 2024) and agreed that the audit observation has been noted for strict compliance in future.

*Audit recommends that furnishing of this return may be made mandatory with penal implications in case of non-compliance in order to make it effective.*

**iii) Non-furnishing of information relating to commencement of work resulting in non-levy of penalty**

Rule 239 (1) of the CBOCW Rules, 2009 read with Section 46 of the BOCW Act provides that every employer shall at least 30 days before the commencement of any building or other construction work under his control send or cause to be sent to the Inspector having jurisdiction a written notice intimating the actual date of the commencement or probable date of completion of such building or other construction work. Further, Section 48 of BOCW Act stipulates that if an employer fails to give notice of commencement of the building, he shall be punishable with imprisonment for a term which may extend to three months, or with fine which may extend to ₹ 2000, or with both.

Audit observed (December 2023) that since inception of the Rules, no notice of commencement of work was submitted by the employers and no penalty was imposed on the defaulting employers during the years 2020-23. Moreover, due to non-availability of this information, the Board will not be aware of any violation of safety norms or accidents on the work site.

The Board accepted the audit observation (January 2024) and agreed that it had not received any intimation regarding commencement and completion of the works and also noted the point for strict compliance in future.

### **3.4.2.3 Registration of Construction Workers**

Section 12(1) of the BOCW Act, 1996 provided that every building worker who has completed eighteen years of age but has not completed sixty years of age and who has been engaged in any building or other construction work for not less than ninety days during the preceding twelve months shall be eligible for registration as a beneficiary under this Act.

Rule 269(4) of CBOCW Rules, 2009 provides that every building worker eligible to become a beneficiary to the fund shall submit an application in form No. XXVIII to the Secretary or to an Officer authorised by him in this behalf. Every such application shall be accompanied by the documents mentioned in this rule along with registration fee of rupees twenty-five.

The irregularities noticed in the registration of building workers are as discussed in the succeeding paragraphs.

#### **i) Shortfall in achievement of targets of registration of left out BOC Workers**

The Ministry of Labour and Employment directed (July 2020) all States/Union Territories to implement the Mission Mode Project<sup>69</sup> with the idea to provide an umbrella of social security to all eligible BOCW workers. The first component envisaged was registration of all left-out construction workers within three months to achieve target of registration of estimated BOCW workers of 34,102 in Chandigarh, out of which 23,718 workers were already registered with the Board.

Audit noticed (November 2023) that against the target of 10,384 unregistered workers, no BOCW worker was registered during July to September 2020 (under Mission Mode Project for three months). The registered workers were 30,051 only, as of 31 March 2024.

The Board accepted the audit objection (November 2023) and stated that no new cards were issued/ new BOCW workers were registered during this period as the

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<sup>69</sup> MMP was undertaken by GoI to ensure that all the left out BOCW workers are registered so that they can avail the benefits of welfare/ social security schemes of the centre/ state government during covid period.



construction activities were at standstill due to Covid and it held camps in premises of the Board. The reply of the Board was not acceptable as under the mission mode project, it had to hold camps in the workers colonies, labour chowks and similar other places and online registration facilities were to be set up in the field in order to achieve the envisaged target. Thus, objectives of the mission mode project were not achieved.

**ii) Decline in number of active<sup>70</sup> registered workers**

Section 11 of the BOCW Act provided that every building worker registered as a beneficiary under this Act shall be entitled to the benefits provided by the Board from its fund. As per CBOCW Rule 270(1), a beneficiary of the fund shall contribute to the fund at such rate as may be notified by the Government from time to time. As per rule 270(2), if a beneficiary commits default in the payment of contribution continuously for a period of one year, he shall cease to be a beneficiary of the fund.

In the 8<sup>th</sup> meeting of CBOCWW board (28 September 2016), it was decided that a monthly renewal fees of ₹ 5.00 may be deposited by a beneficiary worker even on annual basis. This annual contribution of ₹ 60 shall make the worker liable to the benefits of the schemes under the fund.

Audit observed (December 2023) that since inception of Board in 2009 till 31 March 2024, a total of 30,051 workers were registered with the Board. 9,976 workers were active during 2020-21, 3426 workers were active during 2021-22 and 2,670 workers were active during 2022-23 whereas on 31 March 2024 there were only 2,298 number of active workers as detailed in **Table No. 3.2**.

**Table No. 3.2: Number of active workers**

Sl. No.	Year	Number of active workers
1.	2020-21	9,976
2.	2021-22	3,426
3.	2022-23	2,670
4.	2023-24	2,298

Therefore, there was a declining trend in the number of active workers. The Board did not ensure renewal of membership of workers and addition of new workers due to which the number of active workers showed a declining trend.

The Board stated (December 2023) that the online mode for applications is in force since May 2022 and the applications were rejected due to lack of mandatory documents enclosed by the applicants and non-availability of workers on the

<sup>70</sup> Workers who are contributing to the fund as per CBOCW rule 270 (1)

construction site mentioned in their application forms. The workers were informed through SMS and proper opportunity was given to them to complete the documents. The reply is not tenable as there was sharp decline in number of active workers from 2020-2021 to 2021-22 (post covid period), before the implementation of online mode and this trend continued. There was no mechanism of hand holding/ opportunity of personal hearing, before rejection of applications.

*Audit is of the opinion that a system to track the registered workers needs to be devised and to keep them active, the annual renewal fee may be condoned.*

### iii) High number of rejection of applications for Registration

Section 12(2) of the BOCW Act provides that an application for registration shall be made in such form as may be prescribed by the officer authorised by the Board in this behalf. Section 12(4) provided that if the officer authorised by the Board under sub-section (2) is satisfied that the applicant has complied with the provision of this Act and the rules made there-under, he shall register the name of the building worker as a beneficiary under this Act and further provided that an application for registration shall not be rejected without giving the applicant an opportunity of being heard.

**Table No. 3.3: Fresh Cases**

Sl. No.	Year	Opening Balance	New Registration Received	Approved	Rejected	Pending	Percentage of rejection
1.	2020-21	0	6305	4,079	2,226	0	35%
2.	2021-22	0	1956	893	748	315	38%
3.	2022-23	315	59 (Offline)	374 (Offline)	0	0	0%
			581 (Online)	376 (Online)	205 (Online)	0	35%

**Table No. 3.4: Renew Registration**

Sl. No.	Year	Opening Balance	Re-New Registration Received	Approved	Rejected	Pending	Percentage of rejection
1.	2020-21	0	5897	5,897	0	0	0
2.	2021-22	0	3498	2,533	552	413	15%
3.	2022-23	413	151 (Offline)	564 (Offline)	0	0	0
			1735 (Online)	1,356 (Online)	379 (Online)	-	21%

Scrutiny of the records (December 2023) for the period from 2020-2023, showed that rejection rate of applications for registration ranged between 35 per cent to 38 per cent in case of fresh registration (**Table No. 3.3**), whereas in case of renewal cases

(Table No. 3.4), percentage of rejection increased from 15 per cent to 21 per cent during 2021-22 to 2022-23. The major reasons found quoted on the rejected forms were worker not available at the site, in-complete forms, proper address not given, etc.

The Board accepted (December 2023 & March 2024) that the major reasons of rejection were lack of documents enclosed by the applicants and non-availability of workers on the site at the time of physical inspection. The reply of the Board is not tenable as efforts needed to ensure new registration/ renewal of registration by providing assistance to the workers for the registration and renewal process were lacking.

*Audit recommends that Board should devise a mechanism to get the workers registered by entering into agreement with the Common Service Centres (CSC) and incentivising them for each registration. The process of registration needs to be made available at the areas of concentration of these workers, through mobile vans and assistance/ hand holding for online registration needs to be provided for better results.*

#### **iv) Lack of efforts for registration of new workers**

In the 11<sup>th</sup> meeting of CBOCWW, the Secretary (Labour)-cum- Chairman suggested that the cultural programmes of workers who have benefited from the schemes of the Board should be organized from time to time and such events should be widely publicised through print and electronic media so that more and more workers are encouraged to get themselves registered with the Board. Further, as per the Ministry of Labour & Employment, Model Welfare Scheme circulated (October 2018), for the welfare of the construction workers, certain measures were to be taken to strengthen the machinery for registration of establishments, workers and collection of cess. Audit observations relating to these are discussed below:

- Officers at local/ municipal/panchayat level were to be appointed/ delegated for the purpose of registration of Building and Other Construction workers.

Audit noticed that no such initiative was taken by the Board. Due to non appointment/ delegation of powers to officers at local/ municipal level the registration of workers remained very low. The Board has only 2,298 active registered workers by 31 March 2024.

The Board admitted the audit observation and stated (December 2023) that necessary action would be taken.

- It was the responsibility of the Board to hold camps/ create facilitation centers at Prominent labour Chowks/ addas for the purpose of conducting awareness campaigns and facilitating registration of workers.

However, audit noticed that no expenditure on such events was incurred by the Board.

The Board stated that no expenditure had been incurred by the Board on this activity and majority of awareness camps were organized in association with State Legal Services Authority.

The reply of the Board confirms the audit point.

- In order to address the issue of migration of workers, every State was to allot a Unique Identification Number (UIN) to the registered BOC Workers and upload complete details on the State web portal and the National BOCW Portal, in “read only” mode, of the registered workers and their families, along with the status of registration and renewal so that it can be accessed by other States.

Audit noticed that a registration number was being allotted to the registered BOC workers, but this was not UIN, as it was valid for UT Chandigarh only and data had been uploaded on serviceonline.gov.in. from May 2022 onwards but it is not accessible to other States. This prevents the registered workers from availing benefits of registration in other states where they may migrate for job opportunities.

The Board replied that it is providing all its services in the online mode through Service Plus Portal & the UIN allotted by Board is valid only for UT, Chandigarh.

Fact remains that the data was not accessible to other States and did not have a pan India coverage.

#### **3.4.2.4 Administration and utilisation of fund**

The main source of funds of the Board is the Labour cess levied by it. As per Section 3(1) of the Cess Act, 1996, there shall be levied and collected a cess for the purposes of the Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Act, 1996, at such rate not exceeding two *per cent* but not less than one *per cent* of the cost of construction incurred by an employer, as the Central Government, may, by notification in the Official Gazette, from time to time specify. As per Section 3(2), the cess levied under sub-section (1) shall be collected from every

employer in such manner and at such time, including deduction at source in relation to a building or other construction work of a Government or of a public sector undertaking or advance collection through a local authority where an approval of such building or other construction work by such local authority is required, as may be prescribed. Section 3(3) provides that the proceeds of the cess collected under sub-section (2) shall be paid by the local authority or the State Government collecting the cess to the Board after deducting the cost of collection of such cess not exceeding one *per cent* of the amount collected.

Detail of the receipt and utilization of funds by the Board during the period 2020-23 is given hereunder in **Table No. 3.5**.

**Table No. 3.5: Detail of the receipt and utilization of funds**

(₹ in crore)

Year	Opening Balance	Cess Collected	Fee for New Registrations	Beneficiary contribution (renewal)	Interest Earned	Total Fund available	Expenditure	Closing Balance	Per cent of expenditure
2020-21	156.46	12.73	0.03	0.05	8.00	177.27	5.34	171.93	3.01
2021-22	171.93	15.26	0.01	0.01	7.74	194.95	5.30	189.65	2.71
2022-23	189.65	21.93	0.01	0.02	10.35	221.96	5.31	216.65	2.39
<b>Total</b>		<b>49.92</b>	<b>0.05</b>	<b>0.08</b>	<b>26.09</b>		<b>15.95</b>		

**i) Potential under assessment of labour cess due to non-revision of cost of construction**

As per the notifications issued by Labour Department, Chandigarh Administration, Joint Secretary (Assistant Labour Commissioner) shall act as Assessing officer for the purpose of the Building and Other Construction Workers Welfare Cess rules 1998.

As per Section 4 of the Cess Act, 1996 every employer shall furnish such return to such officer or authority, in such manner and at such time as may be prescribed. If any person carrying on the building or other construction work, liable to pay the cess under Section 3, fails to furnish any return under sub-section (1), the officer or the authority shall give a notice requiring such person to furnish such return before such date as may be specified in the notice.

As per Section 5 of this Act, the officer or authority to whom or to which the return has been furnished under Section 4 shall, after making or causing to be made such inquiry as he or it thinks fit and after satisfying himself or itself that the particulars stated in the return are correct, by order, assess the amount of cess payable by the

employer. If the return has not been furnished to the officer or authority under sub-Section (2) of Section 4, he or it shall, after making or causing to be made such inquiry as he or it thinks fit, by order, assess the amount of cess payable by the employer. An order of assessment made under sub-section (1) or sub-section (2) shall specify the date within which the cess shall be paid by the employer.

Board conducted a meeting under the Chairmanship of Additional Deputy Commissioner cum Additional Labour Commissioner on 26 April 2013 along with representatives of Estate office, engineering branch as well as Assistant Labour Commissioner. In the meeting it was decided to charge labour cess @ one *per cent* of the estimated cost of construction to be collected from the owners at the following rates as given in **Table No. 3.6**.

**Table No. 3.6: Estimated cost of construction**

Sl. No.	Type of Construction	Cost of Construction be calculated @ per Sq. feet
1.	Booths	₹ 1000/-
2.	Residential Buildings/SCO	₹ 1500/-
3.	Hotel/Mall/IT Buildings/ Schools	₹ 2500/-
4.	Five Star Hotels	₹ 3000/-

Test check of records revealed that the Board had not revised the rates of cost of construction since 2013 and has been assessing /collecting cess as per these rates. This is despite the fact that the cost of construction increases every year, and Central Public Works Department, Delhi Scheduled Rates (DSR) (which are applicable to the UT Chandigarh also) are also being revised periodically. There has been a significant increase in the rates of construction since 2013 as per Delhi Scheduled Rates, 2013 and Delhi Scheduled Rates, 2023 as detailed in **Table No. 3.7**.

**Table No. 3.7: Increase in the rates of construction from 2013 to 2023**

Sr. No.	Description	DSR rates 2013	DSR rates 2023	Increase of rates (in percentage)
<b>Labour Rates</b>				
1.	Carpenter First Class	393/day	897/day	128%
2.	Mistry	393/day	897/day	128%
3.	Painter	361/day	816/day	126%
4.	Beldar	297/day	736/day	147%
5.	Bhisti	328/day	816/day	149%
6.	Mason 1 <sup>st</sup> class	393/day	897/day	128%

Sr. No.	Description	DSR rates 2013	DSR rates 2023	Increase of rates (in percentage)
7.	Mason 2 <sup>nd</sup> class	361/day	816/day	126%
<b>Material Rates</b>				
8.	Bajri	₹ 1000/cum	₹ 1100/cum	10%
9.	Twisted Steel (deformed TMT Bars)	₹ 4700/quintal	₹ 5550/quintal	18%
10.	Stone dust	₹ 1000/cum	₹ 1100/cum	10%
11.	G.I Pipes 15mm dia	₹ 85/meter	₹ 107/meter	26%
12.	G.I Pipes 20mm dia	₹ 110/meter	₹ 139/meter	26%
13.	Stone Aggregator (Single size) 100mm nominal size	₹ 800/cum	₹ 1600/cum	100%
14.	Machine molded common burnt clay modular perforated bricks	₹ 4600 per 1000 nos.	₹ 5500 per 1000 nos.	20%

The increase in rates of material and labour ranged between 10 to 149 percent during this period. However, the Board did not revise the rates of cost of construction per square feet, for the purpose of assessment of cess, despite increase in DSR. This wide disparity between the prevailing Market rates/ cost of construction and the rates prescribed by the Board (in 2013), has resulted in potential under assessment and collection of labour cess.

Reasons for non-revision of rates since 2013 were not provided to audit.

*Audit recommends that the rates of cost of construction per square feet charged for the purpose of assessment of labour cess, should be revised periodically, in accordance with the prevailing market rates.*

## ii) **Non-utilisation of cess fund collected for welfare of construction workers**

Audit observed (December 2023) that an expenditure of ₹ 15.95 crore<sup>71</sup> (including ₹ 1.61 crore administrative expenses) was incurred by the Board during 2020-23, which ranged between 2.39 and 3.01 *per cent* of the yearly funds available during that period. Out of this expenditure, an amount of ₹ 9.66 crore was spent on welfare schemes, which ranged between 0.86 and 2.09 *per cent* of the yearly funds available

<sup>71</sup> This includes financial assistance of ₹ 3.2 crore provided to workers during covid period, ₹ 1.2 crore on Ayushman and other miscellaneous expenses.

during that period. This indicates that the Board was not implementing the schemes effectively to provide maximum benefits to the workers.

On being pointed out, the Board stated (December 2023) that to encourage registration of construction workers, the Board had taken various publicity measures, like broadcasting of various welfare scheme on FM radio, channels, advertisements in various newspapers, distribution of handbills and handouts in Hindi at various construction sites. An amount of ₹ 4.25 lakh had been spent during 2022-23 on Information, Education and Communication (IEC) activities for generating awareness amongst the general public about various welfare schemes being run by Board.

Reply is not tenable in view of the declining trend of active registered workers as well as un-utilised funds lying with the Board.

*Audit recommends to hold cultural programmes, interactive workshops at the places frequented by these workers in order to spread awareness about the benefits of registration and the subsequent access to welfare schemes. Moreover, the use of social media may also be explored for more outreach.*

### iii) Implementation of Welfare Schemes

Audit observations in respect of schemes implemented are discussed in the succeeding paragraphs:

#### ➤ Delayed payment to beneficiaries of Welfare Schemes

An expenditure of ₹ 9.66 crore was incurred by the Board on implementation of various welfare schemes during 2020-23, as detailed in **Annexure 3.3**. Out of this, expenditure amounting to ₹ 8.02 crore i.e. 83 *per cent* was incurred on the following three major schemes:

- ❖ 'Financial Assistance in case of Death Scheme' - Under this scheme the Board provides financial assistance of ₹ 4.00 lakh in case of death of beneficiary member, to their bank account, after submission of Death Certificate. The beneficiary is entitled to avail the benefit from the first day of becoming the member of the Board. Provision 1.1.3 of Model Welfare Scheme modified by the Ministry of Labour and Employment on the basis of Hon'ble Supreme Court orders dated 04 October 2018, provided that compensation be disbursed under death scheme in a definite time frame not exceeding 60 days from the date of death of the beneficiary (registered worker), to ensure the effective implementation of the Act.



- ❖ ‘Kanyadaan Scheme’ - Under this scheme an amount of ₹ 51, 000/- is directly transferred to the Bank Account of beneficiary after submission of marriage certificate of his/ her daughter. The registered beneficiary will be eligible to avail benefit of the scheme only after six months of becoming the beneficiary member of the Board. As per Supreme court directions (January 2010), the beneficiary should be provided assistance preferably within six months.
- ❖ ‘Financial Assistance for Education scheme’ - Under this scheme, the Board provides financial assistance for education to the children of beneficiary worker who has been a registered worker for six months. As per Supreme court directions (January 2010), the beneficiary should be provided assistance preferably within six months.

Audit observed that despite repeated directions of the Hon’ble Supreme Court<sup>72</sup> and provisions of the scheme, the Board was not making timely payments to the beneficiaries. There were delays ranging from two to 440 days in extending these benefits to the beneficiaries as detailed in **Table No. 3.8**.

**Table No. 3.8: Delays in payments to the beneficiaries**

Sl. No.	Name of Scheme	Payment to be made in days	Number of applications received	Rejected	Total Number of beneficiaries	Cases in which payment was delayed	Delay in making payment (range in days)
1.	Financial assistance in case of death Scheme (Under Model Welfare Scheme) and directions of the Supreme Court of October 2018)	60	95	10	85 (89%)	33	2 to 440 days
2.	Kanyadaan Scheme (as per Supreme Court directions of January 2010)	180	110	29	81 (73%)	10	40 to 141 days
3.	Financial Assistance for Education (as per Supreme Court directions of January 2010)	180	3580	139	3441 (96%)	1351	03 to 114

Audit observed (November 2023 & March 2024) that in case of ‘Financial assistance in case of death’ Scheme, 95 applications were received, out of which 85 cases were approved. Out of approved cases, 33 nominees were paid compensation after a delay ranging between two to 440 days from the stipulated 60 days (**Annexure 3.4**).

<sup>72</sup> Supreme Court directions issued in January 2010 and October 2018.

Similarly, 110 applications were received for 'Kanyadaan Scheme' out of which 81 cases were approved. Out of approved cases, 10 beneficiaries were paid after a delay ranging between 40 and 141 days (**Annexure 3.5**).

In case of 'Financial Assistance for Education scheme', 3580 applications were received, out of which 3441 were approved. Out of approved cases, 1351 beneficiaries were paid after a delay ranging between three to 114 days beyond the stipulated period of 180 days during 2020-23 (**Annexure 3.6**).

Thus, the Board violated the directions of the Hon'ble Supreme Court by not making timely payments within stipulated period to the beneficiaries.

On being pointed out (March 2024), it replied that now Board has declared fixed timelines for delivery of all the services under the Right to Service Act (RTS). The reply is not tenable as the Supreme Court's guidelines 2010/2018 also provided for giving benefits to the registered workers within a stipulated time frame, which were not adhered to.

*Audit is of the opinion that timely remittance of benefits should be ensured as it is one of the key factors to make the welfare schemes relevant and effective.*

➤ **Non extension of benefits of scheme "Sanitation & Personal Hygiene of female beneficiary workers (18-50 years) to female workers**

CBOCWW Board in its 9<sup>th</sup> meeting held on 08 December 2017, approved a new scheme "Sanitation & Personal Hygiene of female beneficiary workers (18-50 years)" to promote the habit of personal hygiene & sanitation habit amongst the female workers between the age group of 18-50 years. As per this scheme, an amount of ₹ 1000/- was to be given to them at the time of annual renewal of registration.

Scrutiny of the records for the period 2020-23 revealed that, a total of 773 female workers below the age of 50 years got their registration renewed during 2020-23. Out of 773 female workers only 96 female workers were given benefits of this scheme. This resulted in non-delivery of the benefits of the scheme to 677 female workers which would have not only promoted personal hygiene but also supported the beneficiaries by ₹ 6,77,000.

On being pointed out in audit (November 2023), the Board stated that to avail the benefit of the scheme, beneficiary has to apply for it but very few avail this benefit. The reply of the Board was not tenable as scheme provided that benefit was to be given at the time of annual renewal, which was not done by the Board. Moreover efforts should

have been made to make the female workers aware of this scheme at the time of annual renewal to encourage them to avail of it.

➤ **Non-refund of the contribution to nominee/legal heirs of deceased member**

Rule 276 of CBOCWB provides that on the death of a member, the amount of contribution standing to his/her credit, would be given to his/her nominee. In the absence of a nominee, the amount would be paid to the legal heirs of the beneficiary in equal shares.

Audit observed (November 2023) that the Board had paid Financial Assistance in case of death to nominees/legal heirs of 85 deceased workers during 2020-23 but no refund of contribution to the nominees/ legal heirs amounting to ₹ 9865/- was paid till March 2023. Thereby, the aggrieved families were deprived of their legitimate dues.

The Board (December 2023) admitted the audit objection and stated that registration fee for new/ renewal shall be refunded to the nominees/legal heirs of the deceased beneficiary workers

➤ **Non- providing of accommodation during transit**

Ministry of Labour and Employment, Model welfare scheme (MWS) provides for transit accommodation/ hostels/ labour shed- cum- night shelter/ mobile toilets for BOCW workers during their period of transit or until they find work in and around areas common for their gathering in a city or metro by the Board.

However, Audit noticed that no such activities were undertaken by the Board.

The Board stated (December 2023) that as per Section 33 & 34 of the BOCW Act 1996 and Rule 243 of CBOCW Rules, 2009, it is the responsibility of the Contractor to provide the basic amenities to the workers at construction sites. Reply of the Board is not tenable, as transit accommodation / hostel/ labour shed etc. was to be arranged by the Board, which was not done.

iv) **Lack of efforts for building awareness regarding welfare schemes**

As per the MWS scheme awareness was to be built up, by way of grass-root level awareness programs like broadcasting of welfare schemes on smartphones of BOCW workers, by painting awareness messages on the walls of Government buildings in rural areas rather than by advertisements in newspapers or TV Channels, about registration of building workers and benefits of various schemes.

In the 11<sup>th</sup> meeting of CBOCWW Board (17 September 2019), the Secretary (Labour)-cum- Chairman had suggested that the cultural programmes of workers who have benefited from the schemes of the Board should be organized from time to time and wide publicity of such events should be done through print and electronic media so that more and more workers are encouraged to get themselves registered with the board.

Audit noticed that no expenditure except a meager amount of ₹ 4.25 lakh was spent during 2022-23 on IEC activities (Big FM & advertisement in leading Hindi newspaper) for generating awareness about various welfare schemes being run by CBOCWW Board.

Publicity through cultural programmes, broadcasting through smartphones and by way of painting awareness messages on buildings was not done.

Board stated (December 2023) that during 2020-23, 65 camps were held and ₹ 4.25 lakh were spent on IEC activities on FM channel and on advertisement in Hindi newspapers.

The fact remains that there is a declining trend in the registered BOC workers from 9976 in 2020-21 to 2298 in March 2024. More awareness needs to be built about the registration of BOC workers and the benefits of various welfare schemes available to the registered workers.

**v) Excess administrative expenses over the prescribed limit**

As per Section 24(3) of the Building and Other Construction Workers' (regulation of employment and conditions of service) Act, 1996 no Board shall, in any financial year, incur expenses towards salaries, allowances and other remuneration to its members, officers and other employees and for meeting the other administrative expenses exceeding five *per cent* of its total expenses during that financial year. Year wise detail of expenses given in **Table No 3.9**.

**Table No 3.9: Excess administrative expenses over the prescribed limit**

(₹ in crore)

Year	Total Expenditure	Administrative Expenses	Permissible expenses @ 5%	Excess Expenses	Admn expenses as a per centage of total expenditure	Per centage of Excess Admn expenses
2020-21	5.34	0.43	0.27	0.17	8.12%	3.12%
2021-22	5.29	0.54	0.26	0.27	10.19%	5.19%
2022-23	5.31	0.65	0.27	0.38	12.14%	7.14%

Audit observed (December 2023) that administrative expenses of the Board ranged between eight to 12 *per cent* of its total expenses during the audit period 2020-23. On the whole, the Board incurred excess administrative expenditure to the tune of ₹ 82 lakh.

On being pointed out, the Board accepted (December 2023) and stated that audit observation is noted for future compliance.

#### **3.4.2.5 Miscellaneous issues**

##### **i) Non-deposit of Labour Cess of ₹ 1.1 crore with Chandigarh Board, by the Construction Division, PWD B&R, Haryana located at Chandigarh**

In pursuance to Section 3(1) and 3(3) of the Building and other Construction Workers Welfare Cess Act, 1996, it was seen (December 2023) that the Construction Division PWD B&R, Haryana, located at Chandigarh undertook various repair/ maintenance works in Chandigarh territory. The information provided revealed that during 2020-23 total repair/ maintenance works costing ₹ 114.89 crore were undertaken by the division in Chandigarh territory and labour cess of ₹ 1.14 crore was deposited in the accounts of Secretary, Building & Construction Board, of Haryana Government instead of the Building & Other Construction Workers Welfare Board, Chandigarh.

The Board admitted (January 2024) the audit finding and stated that communication in this regard would be made with the concerned department and recovery process initiated.

#### **3.4.2.6 Findings during beneficiary survey**

Beneficiary survey on nine construction sites (two registered establishments and seven unregistered establishments) was done during the period November and December 2023 along with concerned Labour Board officials to evaluate the

performance of the Board in respect of identification of beneficiaries, awareness about various welfare schemes of Board, registration of beneficiaries, scrutiny of applications and providing financial assistance. Total 106 workers were surveyed (**Annexure 3.7**).

Out of the total 106 workers surveyed, only 35 workers were found registered with the Board. 71 workers were not registered due to their non-awareness. No worker was found to have availed the benefit of the welfare schemes. However, there was no mechanism to register these 71 workers on spot by the labour board officials.

This points out the inadequacy of the existing mechanism of registration which needs to be more worker friendly and convenient.

### **3.4.2.7 Conclusion**

- The functioning of the Board and implementation of the schemes were affected due to non-creation of Board, non-conduct of meetings of State Advisory Committee and Expert Committee.
- Non-existence of effective mechanism to register the establishments/workers. Lack of periodical inspections to identify the eligible establishments for registration purposes and subsequent registration of workers.
- There was no process of handholding/ providing assistance to the workers in the process of registration/ renewal and thereby provide access to benefits under various welfare schemes. Efforts to track and identify the beneficiaries and provide various welfare measures were lacking. The low number of registration by workers indicated that significant numbers could have remained outside of the welfare and security net.
- A huge corpus of funds was lying unutilised. There was meagre spending of funds ranging from two to three *per cent* of the yearly funds available during 2020-23 of which expenditure on the welfare schemes was even lesser at a range of 0.86 to 2.09 *percent*.
- A miniscule amount of ₹ 4.25 lakh was spent on various IEC activities indicating the casual approach of the Board to spread awareness among the target group and encourage them to register with the Board for availing benefits under the welfare schemes.
- Board had not revised the rates of cost of construction, for the purpose of assessment of cess since 2013, to reflect the current market rates, resulting in potential under assessment and collection of cess.

The matter was referred to the Board and Ministry of Home Affairs on 19 July 2024 and again on 12 August 2024 to the Board. Reply of the Ministry is awaited as of June 2025.

## Union Territory Dadra & Nagar Haveli and Daman & Diu

### Public Works Division, Daman

#### 3.5 Loss of revenue due to non-levy of departmental charges

**PWD-Daman failed to levy departmental charges, in violation of the provisions of CPWD Manual, on the works executed on behalf of local body, resulting in loss of revenue of ₹ 66.74 lakh.**

Section 3.1.1.4 of the Central Public Works Department (CPWD) Works Manual, 2019 provides for levy and recovery of Departmental Charges (DC) on works executed *inter alia* on behalf of Local bodies as per prescribed rates.

Annexure 5 of Standard Operating Procedures (SOP) for CPWD Manual 2019 prescribes levy of these departmental charges at rates of 12 *per cent*, eight *per cent* and seven *per cent* for construction works costing ‘*upto ₹ 2.00 crores*’, ‘*between ₹ 2.00 to ₹ 5.00 crore*’ and ‘*more than ₹ 5.00 crore*’ respectively. Further, as per Clause No. 11 of SOP of 3/2 of the CPWD Manual 2019, departmental charges are to be added in the Preliminary Estimates (PEs). Further, note 3 to this Annexure 5 prescribes 50 *per cent* concession on these standard departmental charges for statutory non-commercial (non-profit) organizations, services of which have been put in negative list of Goods and Service Tax (GST).

Public Works Division (PWD), Works Division-1, Daman was entrusted two capital works (**Annexure 3.8**) on behalf of District Panchayat, Daman during the financial year 2021-22, involving total amount of ₹ 18.54 crore. As per provisions above, PWD-Daman was entitled to levy and recover departmental charges of ₹ 66.74 lakh (**Annexure 3.8**) from District Panchayat, Daman on these capital works. However, audit noticed that PWD-Daman did not make any provision for these departmental charges in its Preliminary Estimates (PEs). Accordingly, PWD-Daman failed to levy departmental charges in violation to the provisions of its CPWD Manual, resulting in loss of revenue of ₹ 66.74 lakh.

On this being pointed out (February 2023), PWD-Daman replied (November 2023) that the departmental charges were not included in its preliminary estimates and were not collected for previous works executed for District Panchayat. The department would include departmental charges in future. Further, it has taken up the matter



(October 2023) with the District Panchayat requesting it to deposit applicable departmental charges.

The District Panchayat, in its response (December 2023) to above demand, contested levy stating that they execute only *Government Works*, which are exempted from departmental charges under Clause No. 3.1.1.4(1) of CPWD Manual.

The reply of District Panchayat is not tenable in view of the fact that *works of local bodies* have specifically been differentiated from Government Works (exempted from departmental charges) in Clause No. 3.1.1.4(1) of CPWD Works Manual 2019 itself. Salient feature No. 10 of the CPWD Works Manual, 2019 also state that *departmental charges are to be levied only for works of PSUs, **Local bodies** and Private organizations*. Further, Introductory Para 16.1.1 of Chapter-16 (Non-Government Works) of the CPWA Code also includes *Deposit works* as a class of *Non-Governments Works*.

Thus, inability of PWD Daman to levy departmental charges, as per provisions, resulted in loss of revenue of ₹ 66.74 lakh.

Matter was referred to the Ministry of Home Affairs in August 2023; its reply was awaited as of June 2025.

## **Union Territory Lakshadweep**

### **Lakshadweep Public Works Division**

#### **3.6 Irregular parking of funds in savings bank account**

**Lakshadweep Public Works Department, Union Territory of Lakshadweep, deposited (2013 to 2023) the annual budgetary funds allocated for electrical works in a separate savings bank account of Electricity Department and failed to remit unutilized balances to the Government Account, resulting in irregular parking of funds ranging between ₹ 12.97 crore to ₹ 4.08 crore.**

Rule 100(2) of the Central Government Account (Receipts and Payments) Rules (R&P Rules), 1983, stipulates that money shall not be “drawn from the Government Account unless it is required for an immediate disbursement” and that money cannot be drawn from the Government Account “in anticipation of demands or to prevent the lapse of budget grants”. Further, Rule 62(2) of General Financial Rules (GFR), 2017, stipulates that “the savings as well as provisions that cannot be profitably utilised shall be surrendered to Government immediately they are foreseen without waiting till the end of the year”. The GFR (Rule 96), moreover, provides for Government Ministries or Departments to open Personal Deposit Accounts. The Personal Deposit Account, as



per Section 19.7 of the Civil Accounts Manual 2024, is authorized to be opened in the Public Account portion of Government Account in an accredited bank and is intended as a device to facilitate the administrator of the Account to credit receipts and effect withdrawals directly from the Account. There is no provision in extant rules and regulations for a Government Department to open a Savings Bank Account to deposit monies withdrawn from the Government Account.

The Lakshadweep Public Works Department (LPWD), Union Territory of Lakshadweep (UTL) operates the civil works heads of the accounts (Capital and Revenue) of all the departments under UTL. The Superintending Engineer, LPWD acts as the Budget Controlling Authority for these heads. The annual budget allotment under civil works also includes the allotment for electrical works of various Government Departmental Buildings of UTL Administration.

Audit observed (April 2019) that:

- ❖ The Electrical Division, Kavaratti opened a Savings Bank (SB) Account at Canara Bank (then Syndicate Bank), Kavaratti in July 2013. The LPWD withdrew money required for electrical works from the Government Account and deposited the same in this SB Account from 2013-14 onwards. These funds were withdrawn by the Executive Engineer (Electrical) for payment of bills relating to the execution of electrical works of Government Department Buildings under UTL Administration. Such opening of an SB Account and withdrawal and deposit of budgetary funds outside the Government Account was irregular.
- ❖ Further, instead of surrendering the unutilized balances promptly to Government Account as stipulated in the GFR provision cited above, the Electrical Department retained the same in the SB Account. Over the period since the opening of the SB Account, the Department made only a single remittance of ₹ 516.62 lakh of unutilized grant to Government in 2017-18. It has also made periodic remittances of accrued interest to the Government. The accumulated balance in the SB Account as on 31 March of every year from 2014 to 2024 ranged between ₹ 12.97 crore to ₹ 4.08 crore. Year-wise opening and closing balance in the SB Account is shown in **Table No. 3.10**.

**Table No. 3.10: Year-wise opening and closing balance in the SB Account***(₹ in lakh)*

Year	Balance in the SB Account as on 1 April	Interest accrued	Amount deposited in the Govt. account	Balance in the SB Account as on 31 March
2013-14	0	7.23	0	436.86
2014-15	436.86	24.04	0	758.75
2015-16	758.75	32.29	0	1027.30
2016-17	1027.30	39.41	81.81 <sup>73</sup>	1164.26
2017-18	1164.26	49.12	549.57 <sup>74</sup>	1297.21
2018-19	1297.21	48.02	0	1143.28
2019-20	1143.28	42.10	0	1238.99
2020-21	1238.99	30.41	0	1224.15
2021-22	1224.15	33.30	157.90 <sup>75</sup>	972.38
2022-23	972.38	27.26	60.56 <sup>76</sup>	713.87
2023-24 <sup>77</sup>	713.87	17.25	0	408.10

The above practice circumvented the remittance of unutilised funds at the end of the financial year to Government Account. This resulted in irregular parking of Government funds ranging from ₹ 4.08 crore to ₹ 12.97 crore in a Departmental Saving Bank Account during the period 2013-14 to 2023-24, in contravention to the provisions of R&P Rules, 1983 and GFR, 2017.

LPWD replied (February 2024) that the practice of withdrawal from the budgetary fund has been stopped and the Electricity department has been requested (November 2023) to remit the unspent amount to the Government account.

However, the Account was still being operated and the balance in the saving bank account stood at ₹ 4.08 crore as on February 2024.

Matter was referred (September 2023) to the Ministry of Home Affairs; its reply was awaited as of June 2025.

<sup>73</sup> Interest of ₹ 81.81 lakh on 28 December 2016

<sup>74</sup> Interest of ₹ 32.94 lakh on 25 September 2017 and ₹516.63 lakh as unutilised grant on 23 February 2018

<sup>75</sup> Interest of ₹ 37.35 lakh on 27 September 2021, ₹ 42.11 lakh on 04 October 2021, ₹ 48.03 lakh on 08 October 2021, ₹ 30.42 lakh on 11 October 2021

<sup>76</sup> ₹47.30 lakh on 24 November 2022 and ₹ 13.26 lakh on 06 March 2023

<sup>77</sup> Up to 01-02-2024

**(B) REVENUE****Union Territory Ladakh****Additional Deputy Commissioner, Leh****3.7 Short levy of Stamp Duty**

**Stamp duty was short levied in respect of 42 cases of family settlement deeds and four Partition deeds which resulted in loss of revenue to the extent of ₹ 92.82 lakh to the government exchequer. Penalty of ₹ 53.45 lakh was also due.**

As per Section 39 of Jammu and Kashmir Stamp (Amendment) Act 2011, Stamp duty is to be charged @ two *per cent* of the amount of the market value of the separated share or shares of the property in case of 'Partitioning'. Similarly, Section 50(A) of the same Act provides for charging stamp duty @ two *per cent* of the amount of market value of the property settled.

Section 33 of the *ibid* Act also provides that any officer empowered by law, before whom any instrument, chargeable in his opinion, with duty, is produced or comes in the performance of his functions, shall, if it appears to him that such instrument is not duly stamped, impound the same. Further, on the impounded instrument, the Collector may, under Section 40(c) if he is of opinion that such instrument is chargeable with duty and is not duly stamped, he shall require the payment of the proper duty or the amount required to make up the same, together with a penalty @ two *per cent* of the deficient portion of the stamp duty for every month or part thereof from the date of execution of the instrument, minimum being rupees one hundred.

Test check of records of Chief Judicial Magistrate (CJM)<sup>78</sup> Leh, revealed that 46<sup>79</sup> land deeds with the market value<sup>80</sup> of ₹ 4675.57 lakh<sup>81</sup> were executed during the period April 2017 to October 2019. Stamp duty @ two *per cent* amounting to ₹ 93.51 lakh was to be levied on these deeds as per the provisions of the Stamp Act.

Audit noticed that the Department levied stamp duty of a negligible amount of ₹ 0.69 lakh on these deeds resulting in short levy of ₹ 92.82 lakh.

<sup>78</sup> The power of registration of documents under Registration Act have now been assigned to Additional Deputy Commissioner (ADC), Leh vide Order No.01-Rev (UTL) of 2019 dated 18.12.2019.

<sup>79</sup> Four Partition Deeds and 42 Settlement Deeds

<sup>80</sup> Market value of the land has been calculated as per the minimum rate in absence of any mention of land category in the deeds executed and non-availability of any details of land category with the Department

<sup>81</sup> ₹ 4456 lakh in respect of family settlement deeds and ₹ 219.57 lakh in respect of partition deeds

Thus, there was a loss of revenue of ₹ 92.82 lakh due to short levy of stamp duty by the department. Moreover, penalty of ₹ 53.45 lakh leviable @ two *per cent* of the deficient amount for every month or part thereof from the date of execution up to the month of October 2020<sup>82</sup> was also recoverable from the parties (as detailed in **Annexure 3.9**).

On being pointed out, the Chief Judicial Magistrate in its reply (August 2021) stated that notices shall be issued to the concerned and recoveries thereof shall be intimated to audit in due course of time. On reconfirming about the status of recovery, the Registrar (now ADC, Leh) confirmed (19 July 2024) that after the newly assigned duties of Registrar which commenced from 24 January 2020, the amount of stamp duty was imposed by them as per Stamp Act. Regarding the discrepancies mentioned in the paragraph, ADC, Leh confirmed (October 2024) short levy of stamp duty in 46 cases. The Department further stated that no penalty has been charged as J&K Stamp Act, 1977 has been repealed vide Government of India's orders dated 23 October, 2020.

The reply confirms the audit finding of short recovery. However, reason for non-charging of penalty is not tenable as the orders of repealing of the J&K Stamp Act, Samvat 1977 were issued in October 2020 and the penalty prior to this period is to be recovered as per the provisions of the Act.

Matter was referred to the Ministry of Home Affairs in May and August 2024; its reply was awaited as of June 2025.

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<sup>82</sup> The J&K Stamp Act, SVT 1977 was repealed vide Gazette orders dated 23 October, 2020

## CHAPTER-IV

### CENTRAL PUBLIC SECTOR ENTERPRISES

This Chapter contains one Audit Paragraph relating to a CPSE.

#### (I) Ministry of Chemicals and Fertilizers

##### Department of Fertilizers

##### The Fertilisers and Chemicals Travancore Limited

#### 4.1 Encashment of Earned Leave in deviation from Department of Public Enterprises (DPE) guidelines

**Encashment of earned leave in deviation from DPE Guidelines resulted in irregular payment of ₹ 45.61 crore by the Company during 2014-15 to 2022-23.**

As per instructions issued (April 1987) by the Department of Public Enterprises, individual Central Public Sector Enterprises (CPSEs) may frame leave rules for its employees within the broad parameters of the policy guidelines laid down by the Government of India (GoI).

Ministry of Personnel, Public Grievances and Pensions vide its Office Memorandum (25 September 2008) prescribed that both earned leave (EL) and half-pay leave (HPL) shall be considered for encashment of leave subject to overall limit of 300 days. The GoI extended (28 December 2012) the provisions of OM dated 25 September 2008 *mutatis mutandis* to Industrial employees of Ministries/Departments other than Railways. In terms of DPE instructions, CPSEs were required to follow the overall ceiling of 300 days for encashment of EL and HPL for their employees.

The Fertilisers and Chemicals Travancore Ltd. (Company) deviated from the DPE guidelines as its Leave Rules (effective from January 1977 as amended from time to time), *inter alia*, provided that ‘employees while in service whose PL<sup>83</sup> (Privilege Leave) accumulation is above 300 days will be allowed encashment of the number of days PL in their account more than 300 days prior to crediting leave to his account every year (1<sup>st</sup> January and 1<sup>st</sup> July for managerial and 1<sup>st</sup> January, 1<sup>st</sup> May and 1<sup>st</sup> September for non-managerial). The Leave Rules further states that the encashment will be automatic prior to crediting PL with maximum encashment of 30 days during a calendar year.

The Leave Rules of the company was not in compliance of DPE guidelines as it allows encashment of EL and HPL beyond the limit of 300 days prescribed by GoI. This has resulted in irregular payment of ₹ 45.61 crore on account of encashment of earned leave beyond the prescribed limit of 300 days during 2014-15 to 2022-23 as given in the **Table No. 4.1**.

<sup>83</sup> Earned Leave on full pay

**Table No. 4.1: Encashment of Earned Leave beyond the prescribed limit***(₹ in crore)*

Year	No. of cases	Amount paid	Year	No. of cases	Amount paid
2014-15	917	4.95	2019-20	862	6.05
2015-16	959	5.51	2020-21	813	4.77
2016-17	984	6.05	2021-22	400	2.99
2017-18	946	5.90	2022-23	400	3.49
2018-19	902	5.90	<b>TOTAL</b>		<b>45.61</b>

The Company replied (December 2022) that in order to encourage accumulation of leave instead of availing, automatic encashment was allowed restricting it to only those reaching maximum accumulation as an administrative arrangement for ease of working.


The Ministry without furnishing specific reply stated (April 2023) that the Company has been directed to take corrective measures relating to leave rules, if required. It further directed (April 2023) the Company to make necessary changes to the Leave Rules and make recoveries wherever required and also directed for action against those responsible for the lapse.

**To sum up, this Report highlights:**

- ❖ In the Ministry of External Affairs, the High Commission of India, London collected affidavit fee (₹ 2.35 crore) without authority; while five Regional Passport Offices in India made incorrect payment of GST of ₹ 2.96 crore.
- ❖ In the Ministry of Home Affairs, there were instances of non-utilisation of specialised building 'X' constructed for ITBP at a cost of ₹ 14.57 crore; stalling the construction of staff quarters of CISF after spending ₹ 11.75 crore; incorrect selection of site for Mortar Field Firing Range by ITBP; blockage of ₹ 6.93 crore by ITBP for construction of staff quarters; and non-acquisition of land by SSB even five years after making payment of ₹ 80.91 lakh.
- ❖ Further, in the Ministry of Home Affairs, CISF was yet to recover ₹ 1.10 crore from respective PSUs towards ex-gratia payments made to the kins of deceased employees. Also, CISF & SSB made irregular payment of Risk and Hardship allowance to their employees amounting to ₹ 33.19 crore.
- ❖ National Gallery of Modern Art and National Film Archive of India made avoidable payment of ₹ 1.97 crore and ₹ 1.99 crore respectively towards electricity bills.
- ❖ Systemic issues in implementation of both Pre and Post-Matric Scholarship Schemes for the students belonging to minority communities limited the effectiveness of these schemes, caused delay in disbursement of scholarships to the students and led to deviation from guidelines in number of cases.
- ❖ Ministry of Panchayati Raj did not ensure refund of unspent grants from 17 States, which resulted in blocking of funds aggregating ₹ 903.42 crore.

- ❖ Chandigarh Building and Other Construction Workers Welfare Board (CBOCWWB) was not fulfilling its statutory responsibilities towards registration of establishments and workers; assessment and utilisation of labour cess fund; and welfare measures for construction workers. The CBOCWW Board, Expert Committee and Advisory Committee were either not constituted or found to be non- functional.
- ❖ In Andaman and Nicobar Islands, there were cases of unfruitful expenditure under MPLAD Scheme (₹ 62.61 lakh); short payment of compensation to the dependents of deceased employees (₹ 33.90 lakh); and non-maintenance of crematorium constructed at a cost of ₹ 87.28 lakh.
- ❖ In Lakshadweep, Public Works Division failed to remit unutilized balances to the Government Account and irregularly parked the funds in savings bank account ranging between ₹ 12.97 crore to ₹ 4.08 crore.
- ❖ There were instances of loss of revenue (₹ 66.74 lakh) due to non-levy of departmental charges by Public Works Division, Daman and short levy of Stamp Duty (₹ 92.82 lakh) and penalty thereon (₹ 53.45 lakh) in Ladakh.
- ❖ In Fertilisers and Chemicals Travancore Limited, encashment of earned leave in deviation from DPE Guidelines resulted in irregular payment of ₹ 45.61 crore.

New Delhi  
Dated: 19 September 2025

  
(SAURAV KUMAR JAIPURIYAR)  
Director General of Audit  
(Central Expenditure)

*Countersigned*

New Delhi  
Dated: 30 September 2025

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





# Appendices



**Appendix-I**  
(Referred to in Overview and Paragraph no. 1.3)

**Details of Civil Ministries/Departments under General and Social Sector**

Sl. No.	Ministry/Department
<b>Ministry of Agriculture and Farmers Welfare</b>	
1.	Department of Agriculture and Farmers Welfare
2.	Department of Agricultural Research and Education
<b>Ministry of Ayush</b>	
3.	Ministry of Ayush
<b>Ministry of Chemicals and Fertilizers</b>	
4.	Department of Fertilizers
5.	Department of Pharmaceuticals
<b>Ministry of Consumer Affairs, Food and Public Distribution</b>	
6.	Department of Consumer Affairs
7.	Department of Food and Public Distribution
<b>Ministry of Cooperation</b>	
8.	Ministry of Cooperation
<b>Ministry of Culture</b>	
9.	Ministry of Culture
<b>Ministry of Development of North Eastern Region</b>	
10.	Ministry of Development of North Eastern Region
<b>Ministry of Education</b>	
11.	Department of School Education and Literacy
12.	Department of Higher Education
<b>Ministry of External Affairs</b>	
13.	Ministry of External Affairs
<b>Ministry of Fisheries, Animal Husbandry and Dairying</b>	
14.	Department of Fisheries
15.	Department of Animal Husbandry and Dairying
<b>Ministry of Food Processing Industries</b>	
16.	Ministry of Food Processing Industries
<b>Ministry of Health and Family Welfare</b>	
17.	Department of Health and Family Welfare

Sl. No.	Ministry/Department
18.	Department of Health Research
<b>Ministry of Home Affairs</b>	
19.	Ministry of Home Affairs
20.	Cabinet
21.	Police
22.	Andaman and Nicobar Islands
23.	Chandigarh
24.	Dadra & Nagar Haveli and Daman & Diu
25.	Ladakh
26.	Lakshadweep
27.	Transfers to Delhi
28.	Transfers to Jammu and Kashmir
29.	Transfers to Puducherry
<b>Ministry of Information and Broadcasting</b>	
30.	Ministry of Information and Broadcasting
<b>Ministry of Jal Shakti</b>	
31.	Department of Water Resources, River Development and Ganga Rejuvenation
32.	Department of Drinking Water and Sanitation
<b>Ministry of Labour and Employment</b>	
33.	Ministry of Labour and Employment
<b>Ministry of Law and Justice</b>	
34.	Law and Justice
35.	Election Commission
36.	Supreme Court of India
<b>Ministry of Minority Affairs</b>	
37.	Ministry of Minority Affairs
<b>Ministry of Panchayati Raj</b>	
38.	Ministry of Panchayati Raj
<b>Ministry of Parliamentary Affairs</b>	
39.	Ministry of Parliamentary Affairs

Sl. No.	Ministry/Department
<b>Ministry of Personnel, Public Grievances and Pensions</b>	
40.	Ministry of Personnel, Public Grievances and Pensions
41.	Central Vigilance Commission
<b>Ministry of Planning</b>	
42.	Ministry of Planning
<b>Ministry of Rural Development</b>	
43.	Department of Rural Development
44.	Department of Land Resources
<b>Ministry of Skill Development and Entrepreneurship</b>	
45.	Ministry of Skill Development and Entrepreneurship
<b>Ministry of Social Justice and Empowerment</b>	
46.	Department of Social Justice and Empowerment
47.	Department of Empowerment of Persons with Disabilities
<b>Ministry of Tribal Affairs</b>	
48.	Ministry of Tribal Affairs
<b>Ministry of Women and Child Development</b>	
49.	Ministry of Women and Child Development
<b>Ministry of Youth Affairs and Sports</b>	
50.	Ministry of Youth Affairs and Sports
<b>Constitutional bodies and Secretariats</b>	
51.	Staff, Household and Allowances of the President
52.	Lok Sabha
53.	Rajya Sabha
54.	Secretariat of the Vice-President
55.	Union Public Service Commission

**Appendix-II**  
(Referred to in Overview and Paragraph no. 1.4)

**Details of Sanctioned Provision, Expenditure and Savings during 2021-22 and 2022-23**

(₹ in crore)

Sl. No.	Name of Ministry/Department	2021-22			2022-23		
		Sanctioned Provision	Total Expenditure	Savings (-)/ Excess(+)	Sanctioned Provision	Total Expenditure	Savings (-)/ Excess(+)
Ministry of Agriculture and Farmers Welfare							
1.	Department of Agriculture and Farmers Welfare	1,23,017.62	1,14,840.43	-8,177.19	1,24,000.08	1,01,572.54	-22,427.54
2.	Department of Agricultural Research and Education	8,513.64	8,439.94	-73.70	8,658.91	8,578.15	-80.76
Ministry of Ayush							
3.	Ministry of Ayush	2,970.35	2,538.42	-431.93	3,050.02	2,663.30	-386.72
Ministry of Chemicals and Fertilisers							
4.	Department of Fertilisers	1,57,736.55	1,57,866.87	130.32	2,54,856.54	2,54,841.43	-15.11
5.	Department of Pharmaceuticals	1,906.32	1,858.14	-48.18	2,270.36	2,050.10	-220.26
Ministry of Consumer Affairs, Food and Public Distribution							
6.	Department of Consumer Affairs	3,237.60	2,262.69	-974.91	1,769.15	249.72	-1,519.43
7.	Department of Food and Public Distribution	3,54,879.58	3,04,361.32	-50,518.26	3,06,311.10	2,93,774.96	-12,536.14

Sl. No.	Name of Ministry/Department	2021-22			2022-23		
		Sanctioned Provision	Total Expenditure	Savings (-)/ Excess(+)	Sanctioned Provision	Total Expenditure	Savings (-)/ Excess(+)
Ministry of Cooperation <sup>84</sup>							
8.	Ministry of Cooperation	--	--	--	2,056.04	1,636.52	-419.52
Ministry of Culture							
9.	Ministry of Culture	2,688.05	2,559.41	-128.64	3,363.10	3,284.12	-78.98
Ministry of Development of North Eastern Region							
10.	Ministry of Development of North Eastern Region	2,723.70	2,662.47	-61.23	2,924.78	1,118.71	-1,806.07
Ministry of Education							
11.	Department of School Education and Literacy	1,03,673.71	81,611.54	-22,062.17	1,11,549.40	96,890.12	-14,659.28
12.	Department of Higher Education	65,350.74	37,582.39	-27,768.35	55,091.06	53,244.90	-1,846.16
Ministry of External Affairs							
13.	Ministry of External Affairs	18,524.75	14,173.70	-4,351.05	17,706.62	16,684.78	-1,021.84
Ministry of Fisheries, Animal Husbandry and Dairying							
14.	Department of Fisheries	1,418.24	1,360.14	-58.10	2,118.50	1,360.56	-757.94
15.	Department of Animal Husbandry and Dairying	3,610.03	3,008.67	-601.36	4,319.99	2,660.83	-1,659.16

<sup>84</sup> Ministry of Cooperation was created vide Gazette Notification dated 6th July, 2021. No fund provision was made for the Ministry of Cooperation during FY 2021-22.

Sl. No.	Name of Ministry/Department	2021-22			2022-23		
		Sanctioned Provision	Total Expenditure	Savings (-)/ Excess(+)	Sanctioned Provision	Total Expenditure	Savings (-)/ Excess(+)
Ministry of Food Processing Industries							
16.	Ministry of Food Processing Industries	1,308.69	1,147.39	-161.30	2,942.02	1,455.13	-1,486.89
Ministry of Health and Family Welfare							
17.	Department of Health and Family Welfare	1,36,090.84	96,264.66	-39,826.18	1,13,458.10	98,985.70	-14,472.40
18.	Department of Health Research	3,189.29	2,690.61	-498.68	3,200.67	2,432.11	-768.56
Ministry of Home Affairs							
19.	Ministry of Home Affairs	7,691.08	4,365.68	-3,325.40	7,621.08	4,287.64	-3,333.44
20.	Cabinet	2,098.05	1,322.31	-775.74	1,711.05	1,057.14	-653.91
21.	Police	1,12,092.17	1,08,043.82	-4,048.35	1,22,016.86	1,16,509.67	-5,507.19
22.	Andaman and Nicobar Islands	6,129.95	5,765.34	-364.61	5,763.97	5,558.69	-205.28
23.	Chandigarh	5,186.28	4,940.30	-245.98	5,846.07	5,778.80	-67.27
24.	Dadra & Nagar Haveli and Daman & Diu	3,671.88	3,671.68	-0.20	3,882.12	2,493.42	-1,388.70
25.	Ladakh	7,223.81	5,060.66	-2,163.15	5,958.22	4,179.88	-1,778.34
26.	Lakshadweep	1,467.32	1,275.32	-192.00	1,457.46	1,283.37	-174.09
27.	Transfers to Delhi	1,030.01	1,029.42	-0.59	1,168.01	960.49	-207.52
28.	Transfers to Jammu and Kashmir	34,746.18	34,746.18	0.00	44,696.13	44,696.13	0.00
29.	Transfers to Puducherry	1,879.79	1,879.77	-0.02	3,129.79	3,129.77	-0.02



Sl. No.	Name of Ministry/Department	2021-22			2022-23		
		Sanctioned Provision	Total Expenditure	Savings (-)/ Excess(+)	Sanctioned Provision	Total Expenditure	Savings (-)/ Excess(+)
Ministry of Information and Broadcasting							
30.	Ministry of Information and Broadcasting	4,079.71	3,728.99	-350.72	4,182.01	4,024.13	-157.88
Ministry of Jal Shakti							
31.	Department of Water Resources, River Development and Ganga Rejuvenation	17,937.92	17,333.51	-604.41	19,047.06	12,201.48	-6,845.58
32.	Department of Drinking Water and Sanitation	1,28,024.46	1,09,478.53	-18,545.93	1,34,413.14	59,790.44	-74,622.70
Ministry of Labour and Employment							
33.	Ministry of Labour and Employment	24,518.47	24,036.34	-482.13	16,893.69	14,800.61	-2,093.08
Ministry of Law and Justice							
34.	Law And Justice	4,403.08	4,163.99	-239.09	6,789.22	6,323.31	-465.91
35.	Election Commission	259.00	253.93	-5.07	327.25	320.23	-7.02
36.	Supreme Court of India	350.86	341.41	-9.45	405.47	392.78	-12.69
Ministry of Minority Affairs							
37.	Ministry of Minority Affairs	4,810.79	4,325.24	-485.55	5,020.50	837.68	-4,182.82
Ministry of Panchayati Raj							
38.	Ministry of Panchayati Raj	913.44	864.84	-48.60	905.78	901.18	-4.60

Sl. No.	Name of Ministry/Department	2021-22			2022-23		
		Sanctioned Provision	Total Expenditure	Savings (-)/ Excess(+)	Sanctioned Provision	Total Expenditure	Savings (-)/ Excess(+)
Ministry of Parliamentary Affairs							
39.	Ministry of Parliamentary Affairs	65.07	48.79	-16.28	66.40	52.20	-14.20
Ministry of Personnel, Public Grievances and Pensions							
40.	Ministry of Personnel, Public Grievances and Pensions	2,058.65	1,877.73	-180.92	2,502.68	2,280.59	-222.09
41.	Central Vigilance Commission	38.67	37.49	-1.18	43.46	43.16	-0.30
Ministry of Planning							
42.	Ministry of Planning	1,070.79	1,064.81	-5.98	960.30	849.11	-111.19
Constitutional bodies and Secretariats							
43.	Staff, Household and Allowances of the President	74.47	67.68	-6.79	84.80	80.38	-4.42
44.	Lok Sabha	855.01	596.30	-258.71	800.02	666.57	-133.45
45.	Rajya Sabha	446.51	366.61	-79.90	431.71	383.52	-48.19
46.	Secretariat of the Vice-President	7.43	7.04	-0.39	8.64	8.31	-0.33
47.	Union Public Service Commission	316.18	316.17	-0.01	370.00	369.99	-0.01
Ministry of Rural Development							
48.	Department of Rural Development	2,90,726.11	2,88,446.44	-2,279.67	3,37,943.79	3,31,820.80	-6,122.99
49.	Department of Land Resources	2,197.60	1,464.82	-732.78	2,269.62	1,259.13	-1,010.49

Sl. No.	Name of Ministry/Department	2021-22			2022-23		
		Sanctioned Provision	Total Expenditure	Savings (-)/ Excess(+)	Sanctioned Provision	Total Expenditure	Savings (-)/ Excess(+)
Ministry of Skill Development and Entrepreneurship							
50.	Ministry of Skill Development and Entrepreneurship	2,820.27	2,125.15	-695.12	2,999.01	1,387.85	-1,611.16
Ministry of Social Justice and Empowerment							
51.	Department of Social Justice and Empowerment	10,667.15	7,526.29	-3,140.86	13,030.68	7,769.89	-5,260.79
52.	Department of Empowerment of Persons with Disabilities	1,171.79	1,009.45	-162.34	1,212.43	989.35	-223.08
Ministry of Tribal Affairs							
53.	Ministry of Tribal Affairs	7,524.90	6,175.71	-1,349.19	8,461.88	7,278.77	-1,183.11
Ministry of Women and Child Development							
54.	Ministry of Women and Child Development	24,935.03	21,783.56	-3,151.47	25,672.30	24,012.07	-1,660.23
Ministry of Youth Affairs and Sports							
55.	Ministry of Youth Affairs and Sports	2,801.27	2,376.96	-424.31	3,062.63	2,568.49	-494.14

Source: Union Government Appropriation Accounts (Civil) 2021-22 and 2022-23

**Appendix-III**  
(Referred to in Paragraph no. 1.6)

**Details of recovery at the instance of Audit**

(₹ in crore)

Sl. No.	Department/ Ministry	Audit observations	Amount recovered
1.	Department of Border Management, Ministry of Home Affairs	The Ministry of Home Affairs did not carry out proper scrutiny of Annual Action Plans, submitted by the States which resulted in irregular release/utilisation of funds aggregating ₹ 15 lakh on two non-permissible/ inadmissible/ unapproved works/ projects under Border Area Development Programme during the years 2018-19 and 2019-20. On being pointed out by audit, an amount of ₹ 15 lakh was refunded (October 2024) to the Consolidated Fund of India.	0.15
2.	Dadra & Nagar Haveli and Daman & Diu	Land Reform Office-1, Silvassa allotted Government land to National High Speed Rail Corporation Limited (NHSRCL) but did not recover the occupancy charges of ₹ 45.41 lakh. After being pointed out by audit, an amount of ₹ 45.41 lakh was recovered from NHSRCL.	0.45
3.	Dadra & Nagar Haveli and Daman & Diu	Tourism Department, Diu failed to recover penal interest from contractor to the tune of ₹ 41.13 lakh for delayed payment of rent charges of 105 tents. After being pointed out by audit, the same was recovered from the contractor.	0.41
<b>Total</b>			<b>1.01</b>

**Appendix-IV**  
(Referred to in Paragraph no. 1.7)

**CPSEs/PSUs under General and Social Sector**

Sl. No.	Name of the CPSE
<b>Ministry of Agriculture and Farmers Welfare</b>	
1.	Agricultural Finance Corporation Limited
2.	Agrinovate India Limited
3.	Gangavati Sugars Limited <sup>85</sup>
4.	Innovation and Entrepreneurship Federation of CCS NIAM
5.	Karnataka Meat and Poultry Marketing Corporation Limited <sup>86</sup>
6.	NABARD Consultancy Services Private Limited <sup>87</sup>
7.	NABKISAN Finance Limited <sup>87</sup>
8.	National Seeds Corporation Limited
<b>Ministry of Ayush</b>	
9.	Indian Medicines Pharmaceutical Corporation Limited
<b>Ministry of Chemical and Fertilisers</b>	
<b>Department of Fertilisers</b>	
10.	Brahmaputra Valley Fertilizer Corporation Limited
11.	FACT-RCF Building Products Limited
12.	Fertilizer Corporation of India Limited
13.	Hindustan Fertilizers Corporation Limited
14.	Hindustan Urvarak and Rasayan Limited
15.	Madras Fertilizers limited
16.	National Fertilizers Limited
17.	Projects and Development India Limited
18.	Ramagundam Chemicals and Fertilizers Limited
19.	Rashtriya Chemicals and Fertilizers Limited
20.	Talcher Fertilizers Limited
21.	The FCI Aravali Gypsum and Minerals India Limited
22.	The Fertilizer and Chemicals Travancore Limited
23.	Urvarak Videsh Limited

<sup>85</sup> Under liquidation as per CAG letter No 840 –CA-V/Misc/ 24-2012 Dated 16.11.2012, therefore, no supplementary audit taken up.

<sup>86</sup> Company wound up as per CAG letter No 840 –CA-V/Misc/ 24-2012 Dated 16.11.2012, therefore, no supplementary audit taken up.

<sup>87</sup> Subsidiary of NABARD and categorised as government controlled other company.

Sl. No.	Name of the CPSE
<b>Department of Pharmaceuticals</b>	
24.	Bengal Chemicals & Pharmaceuticals Limited
25.	Bengal Immunity Limited
26.	Bihar Drugs and Organic Chemicals Limited
27.	Hindustan Antibiotics Limited
28.	IDPL (Tamil Nadu) Limited
29.	Indian Drugs & Pharmaceuticals Limited (IDPL)
30.	Karnataka Antibiotics and Pharmaceuticals Limited
31.	Maharashtra Antibiotics and Pharmaceuticals Limited
32.	Manipur State Drugs & Pharmaceuticals Limited
33.	Orissa Drugs and Chemicals Limited
34.	Rajasthan Drugs and Pharmaceuticals Limited
35.	Smith Stanistreet Pharmaceuticals Limited
<b>Ministry of Consumer Affairs, Food and Public Distribution</b>	
36.	Central Warehousing Corporation
37.	Food Corporation of India
38.	Hindustan Vegetable Oils Corporation Limited
39.	Nalanda Ceramics and Industries Limited
<b>Ministry of Cooperation</b>	
40.	National Cooperative Development Corporation
<b>Ministry of Development of North Eastern Region</b>	
41.	NEDFi Trustee Limited (Subsidiary of NEDFi)
42.	NEDFi Venture Capital Limited (Subsidiary of NEDFi)
43.	North Eastern Development Finance Corporation Limited (NEDFi)
44.	North Eastern Handicrafts & Handlooms Development Corporation Limited
45.	North Eastern Regional Agricultural Marketing Corporation Limited
<b>Ministry of Education</b>	
46.	EdCIL (India) Limited
47.	Higher Education Financing Agency
<b>Ministry of Health and Family Welfare</b>	
48.	Goa Antibiotics & Pharmaceuticals Limited
49.	HLL Biotech Limited
50.	HLL Infra Tech Services Limited
51.	HLL Lifecare Limited

Sl. No.	Name of the CPSE
52.	HLL Medipark Limited
<b>Ministry of Home Affairs</b>	
53.	AIC RRU Incubation foundation
54.	Andaman and Nicobar Islands Integrated Development Corporation Limited
55.	Andaman Fisheries Limited
56.	Chandigarh Child and Women Development Corporation
57.	Chandigarh Industrial & Tourism Development Corporation Limited
58.	Chandigarh SC, BC & Minorities Financial & Development Corporation Limited
59.	Chandigarh Smart City Limited
60.	Dadra & Nagar Haveli Daman Diu SC, ST, OBC & Minorities Financial & Development Corporation Limited
61.	Delhi Police Housing Corporation Limited
62.	Diu Smart City Limited
63.	DNH and DD Power Corporation Limited
64.	Kavaratti Smart City Limited
65.	Lakshadweep Development Corporation Limited
66.	Lakshadweep Tourism Development Corporation Limited
67.	New Delhi Municipal Council Smart City Limited
68.	Omnibus Industrial Development Corporation of Daman & Diu and Dadra & Nagar Haveli Limited
69.	Port Blair Smart Projects Limited
70.	Security and Scientific Technical Research Association
71.	Silvassa Smart City Limited
72.	Sindhu Infrastructure Development Corporation Limited
<b>Ministry of Information and Broadcasting</b>	
73.	Broadcast Engineering Consultants India Limited
74.	National Film Development Corporation Limited
<b>Ministry of Jal Shakti</b>	
75.	National Projects Construction Corporation Limited
76.	WAPCOS Limited
<b>Ministry of Minority Affairs</b>	
77.	National Minorities Development and Finance Corporation
78.	National Waqf Development Corporation Limited

Sl. No.	Name of the CPSE
<b>Ministry of Personnel, Public Grievances and Pensions</b>	
<b>Department of Personnel and Training</b>	
79.	Karmayogi Bharat
<b>Ministry of Social Justice and Empowerment</b>	
<b>Department of Empowerment of Persons with Disabilities</b>	
80.	Artificial Limbs Manufacturing Corporation of India
81.	National Divyangjan Finance and Development Corporation
<b>Department of Social Justice and Empowerment</b>	
82.	National Backward Classes Finance and Development Corporation
83.	National Safai Karmachari Finance and Development Corporation
84.	National Scheduled Caste Finance and Development Corporation
<b>Ministry of Tribal Affairs</b>	
85.	National Scheduled Tribes Finance and Development Corporation Limited



**Appendix-V**  
(Referred to in Paragraph no. 1.7)

**(A) Significant comments under Supplementary Audit of CPSEs**

Sl. No.	Name of the Company	Comments
<b>Comments on Profitability</b>		
1.	National Projects Construction Corporation Limited	<p><i>Profit for the year- ₹ 45.25 crore</i></p> <p>(i) Clause B.3.0 of the agreement entered into for consultancy services to All India Institute of Ayurveda stated that the Ministry will provide 'rolling credit' to the PMC for project expenditure and any interest accruing on the project fund will be the property of the Ministry and PMC will not have any lien on the interest after deducting income tax as applicable earned on the project funds.</p> <p>The Company, in contravention to above provision, considered amount of interest earned on mobilization advance given out of project funds to contractor as its own income. This resulted in overstatement of profit for the year by ₹ 73.31 lakh, retained earnings by ₹ 7.07 crore with consequent understatement of liabilities by ₹ 7.80 crore.</p> <p>(ii) Clause 2.5 of the Agreement entered with National Education Society for Tribal Students (NESTS) inter alia stated that in case construction agency receives any interest on advance payment to contractor, the same shall be credited to the NESTS. Similarly, the agreement entered with Ministry of Home Affairs, Government of India (MHA) for construction of BoPs, inter alia stated that the interest earned on funds will be refunded to MHA.</p> <p>But the Company treated a sum of ₹ 40.79 lakh being the amount of interest earned on advances given to the contractors as its own income and accounted for as such. This resulted in overstatement of Profit for the year by ₹ 40.79 lakh with consequent understatement of liabilities by same amount.</p>
2.	Rashtriya Chemicals and Fertilizers Limited	<p>(i) Non-provision of liability (demand raised by GAIL) resulted in overstatement of profit for the year by ₹ 15.17 crore with consequent understatement of liabilities by same amount.</p> <p>(ii) The company did not follow the policy laid down for determining the Import Parity Price (IPP) of surplus Ammonia resulting in overstatement of revenue with consequent understatement of liability (payable to Government) both by ₹ 11.87 crore.</p>

Sl. No.	Name of the Company	Comments
<b>Comments on Financial Position</b>		
3.	Higher Education Financing Agency	The Company did not account for TDS on accrual basis and accounted for ₹ 11.33 crore instead of ₹ 12.39 crore shown in Form 26AS. This resulted in understatement of current assets by ₹ 1.06 crore.
4.	North Eastern Regional Agricultural Marketing Corporation Ltd.	<p><i>Capital Work-in-progress - ₹ 14.30 crore</i></p> <p>The above included an amount of ₹ 12.31 crore being expenditure on construction of marketing complex at Six Mile, Guwahati. The company spent an amount of ₹ 12.87 crore on the construction of the building out of grant received from the Ministry. The project was completed (total expenditure of ₹ 12.87 crore including ₹ 18 lakh on promotions) and handed over to NERAMAC by the contractor on 20 December 2022. Hence, an amount of ₹ 12.69 crore should have been capitalized but the building was not capitalized during the year.</p> <p>This resulted in overstatement of Other current liabilities and Capital work-in-progress by ₹ 37.51 lakh and ₹ 12.31 crore, respectively, with consequent understatement of Property, Plant &amp; Equipment by ₹ 12.69 crore. The non-capitalization of expenses also resulted in understatement of depreciation (amount indeterminate).</p>
5.	Talcher Fertilizers Limited	The Company did not provide for balance amount of ₹ 1.05 crore (total bill amount ₹ 3.55 crore against which ₹ 2.50 crore was provided for) towards the bills of ANS Construction towards land development works executed during 16 January 2023 to 20 March 2023 which was received and certified in April 2023. The non-provision was not in compliance of Para 8 of IND AS 10 which states that an entity shall adjust the amounts recognized in its financial statements to reflect adjusting events after the reporting period. Since the bill pertained to the period 16 January 2023 to 20 March 2023 received in April 2023, therefore, it fell under adjusting events and should have been provided for in the accounts. The non-provision resulted in understatement of 'CWIP-Land & Development' and 'Provision for expenses payable' by ₹ 1.05 crore each.
6.	Hindustan Urvarak & Rasayan Limited	<p>(i) <i>Provisions Non-current – ₹ 589.78 crore</i></p> <p>As per specific condition of the environmental clearance given for all the three projects of the Company, at least 2.5 per cent of the total cost of the project shall be earmarked</p>

Sl. No.	Name of the Company	Comments
		<p>towards the Enterprise Social Commitment (ESC), the implementation of which shall be ensured in a time bound manner within five years.</p> <p>The Board of Directors in 61<sup>st</sup> Board Meeting held on 11 April 2023 approved the revised cost of projects to ₹ 27,894.60 crore from ₹ 25,120.79 crore. Thus, the total provision of ₹ 697.36 crore was required to be made by the Company against which total provision stood at ₹ 581.81 crore as on 31 March 2023.</p> <p>This has resulted in understatement of provisions and Capital Work in Progress (as it has to be capitalised under Expenditure during construction period) both by ₹ 103.77 crore.</p> <p>(ii) <i>Deferred Tax Assets (net) – ₹ 30.35 crore</i></p> <p>As per approval accorded in 53<sup>rd</sup> Board meeting held on 28 April 2022, an immediate and interim relief was given to all the employees of HURL including Fixed Term Contract, an ad-hoc increase of 15 <i>per cent</i> on the basic pay w.e.f. 01 January 2022. HURL created the provision for Salary revision and the amount paid to employee is treated as advances to employees as increased salary is pending to be approved by the competent authority.</p> <p>In respect of Gorakhpur unit, provision of ₹ 4.15 crore created against this but the same was not considered while working out the deferred tax asset although the interim relief to the employees is an example of temporary difference and there is a timing difference item which qualifies for the creation of DTA as per IND AS 12.</p> <p>This has resulted in understatement of Deferred Tax Assets and overstatement of loss both by ₹ 1.04 crore.</p>
<b>Comments on Disclosure</b>		
7.	WAPCOS Limited	<p><i>Contingent liabilities: - ₹ 1515.00 crore</i></p> <p>The above did not include ₹ 53.70 crore as contingent liability in respect of M/s Thakkar Constructions Private limited in case of dispute in construction of Diaphragm wall along with Sabarmati River Bed. Contractor has claimed for ₹ 75.65 crore before the Sole Arbitrator appointed by the company on 04 February 2023. WAPCOS has made a firm liability of ₹ 21.95 crore against the filed claim of ₹ 75.65 crore. Thus, the Contingent liabilities were understated by ₹ 53.70 crore.</p>

Sl. No.	Name of the Company	Comments
<b>Other Comments</b>		
8.	Fertilizer Corporation of India Limited	<p><i>Capital work in Progress- ₹ 11.78 crore</i></p> <p>As per General Instructions (Point no. X) for Preparation of Balance Sheet (Division II), Capital Advances are to be shown under 'Other non-current Assets'. Para no. 8.7.1.3 of Guidance Note on the Schedule III to the Companies Act, 2013, clarified the position and states that as per Schedule III, capital advances should be included under long term loans and advances and hence, cannot be included under capital work in-progress.</p> <p>As per Memorandum of Understanding signed (May 2021) with NBCC for the works relating to planning, designing and execution of Construction of FCIL Office Building at Noida, the Company released two advances (₹ 9.93 crore) to NBCC till March 2023. But the Company, instead of accounting it as 'Capital Advance' treated it as 'Capital Work in Progress'.</p> <p>Thus, Capital work-in-Progress was overstated by ₹ 9.93 crore with consequent understatement of Other non-current assets (Capital Advance) by same amount.</p> <p>Further, Capital work-in-Progress was understated by ₹ 1.36 crore being the amount of expenditure (4<sup>th</sup> Running Account bill covering period from 01 January 2023 to 31 March 2023 raised by NBCC in April 2023) against construction of office building which had not been accounted for during the year although it was an adjusting event as provided by IND AS 10. This resulted in understatement of Capital work in Progress and overstatement of 'Capital Advance' both by ₹ 1.36 crore.</p>
<b>Comments on Auditor's Report</b>		
9.	HLL Biotech Limited	<p>The Independent Auditor's Report is deficient to the extent of the following:</p> <p>(a) In 'Opinion' Section of the Report, the Auditors have given their opinion on 'profit' whereas the Company had a loss of ₹ 10.23 crore lakh during the year as depicted in Statement of Profit and Loss.</p> <p>(b) The Reporting under Point vii (a) of Annexure A to the Report was not correct as it reported about disputed amounts payable as on 31 March 2023 for a period of more than six months from the date they became payable whereas as per Para 3 (vii) of Companies (Auditors Report) Order, 2020, reporting was to be done in respect of 'undisputed amount'.</p>

Sl. No.	Name of the Company	Comments
10.	WAPCOS Limited	Reporting under 'Report on other legal and regulatory requirements' in Para 1 (e) was not correct as provisions of Section 164 (2) of the Companies Act, 2013 is not applicable to a government company as per MCA notification dated 05 June 2015. The Statutory Auditor's report is deficient to this extent.
11.	Central Railside Warehouse Company Limited	<p>(i) Under 'Emphasis of Matter' paragraph, the phrase 'the auditor's opinion is not modified in respect of the matter emphasized' was not mentioned although required by Para 9(c) of SA 706.</p> <p>(ii) Reporting under 'Report on other legal and regulatory requirements' in Para 1 (e) and 1 (g) was not correct as provisions of Section 164 (2) and Section 197 of the Companies Act, 2013 is not applicable to a government company as per MCA notification dated 05 June 2015 and the Auditors were required to report as such.</p>

### (B) Significant comments under Separate Audit Report of Statutory Corporations

Sl. No.	Name of the Corporation	Comments
<b>Comments on Balance Sheet</b>		
1.	Food Corporation of India	<p>(i) <i>Other Misc. Liabilities- ₹ 1104.83 crore</i></p> <p>This did not include an amount of ₹ 54.40 crore (excluding GST at 18%) in respect of audit fees payable to Office of the Comptroller &amp; Auditor General payable in terms of Section 34 (2) of Food Corporations Act (as amended in May 2000) pertaining to the years F.Y. 2017-18 to F.Y. 2022-23. This resulted in understatement of other current liabilities by ₹ 54.40 crore with consequent understatement of other expenditure (Audit fees) to same extent.</p> <p>(ii) <i>Trade payables (Note-5): ₹ 28957.52 crore</i></p> <p>(a) The Corporation has written back the amount of ₹ 9.86 crore pertaining to Telangana State Cooperative Marketing Federation (TSCMF) to income as time barred debt during 2022-23. But the liability was not recreated despite the fact of demand (27 February 2023) from TSCMF for ₹ 14.92 crore (₹ 9.86 crore as per FCI) as required by the prescribed procedure in terms of Accounting policy no. 17.</p>

Sl. No.	Name of the Corporation	Comments
		<p>This resulted in understatement of liability (Trade Payables) and overstatement of miscellaneous income both by ₹ 9.86 crore.</p> <p>(b) Trade Payables also did not include ₹ 14.31 crore payable to the Department of Civil Supplies and Consumer Affairs (DCSCA), Punjab on account of claims of State Procuring Agencies for custody and maintenance charges for Rabi Marketing Season 2007-08 to 2013-14. DCSCA, Punjab claimed an amount of ₹ 750.14 crore out of which Corporation acknowledged the liability of ₹ 501.81 crore but released ₹ 487.50 crore based on the direction of the GOI. The complete amount was not accounted for despite being pointed out in the accounts of the previous year.</p> <p>This resulted in understatement of Trade payables and expenditure both by ₹ 14.31 crore with consequent understatement of subsidy by same amount.</p> <p>(iii) <i>Current Assets: Trade Receivables (Note-11): ₹ 3912.46 crore</i></p> <p>(a) The above was overstated by ₹ 2515.78 crore due to inclusion of amounts receivable from Ministry of Rural Development (₹ 2454.03 crore) pending since 2007-08 and against MMTC ₹ 61.75 crore pending since 1991.</p> <p>Since the amount is pending for more than 11 years, this should have been written off in accordance with Significant Accounting Policy 16 (a) which states that claims against the Central Government are carried in the books of accounts for consecutive ten financial years from the year of its origin in 11<sup>th</sup> year, these claims are written off as bad in the books of accounts, after following due procedure. This has resulted in overstatement of trade receivables and understatement of expenditure by ₹ 2515.78 crore with consequent understatement of 'Other Expenditure' by same amount.</p> <p>No corrective action was taken in spite of pointing it out on the accounts of previous two years.</p> <p>(b) Trade Receivables is overstated due to non-adjustment of ₹ 44.23 crore received against long pending dues of ₹ 47.99 crore on 17.03.2023 from MEA against the supply of wheat to WFP for onward supply of fortified biscuits to Afghanistan as humanitarian assistance. This has resulted in the overstatement of Trade Receivables (MEA) to the extent of ₹ 44.23 crore and overstatement of liability (Deposits from Customers for Sales) to the same extent.</p>



Sl. No.	Name of the Corporation	Comments
2.	Central Warehousing Corporation	<p><i>Outstanding Liabilities- ₹ 601.16 crore</i></p> <p>(a) The above did not include an amount of ₹ 2.60 crore for the period 2021-22 and 2022-23 on account of cost recovery charges payable to Custom Authorities.</p> <p>The Customs Authorities had sent demand notice dated 13.04.2023 wherein demand of ₹8.08 crore (₹ 30.02 lakh + ₹ 518.51 lakh + ₹ 259.69 lakh) was raised. In response CWC stated that the amount of ₹ 30.02 lakh as already been paid and for ₹ 5.18 crore, enquiry was going on and for ₹ 2.60 crore they had asked for further details. Therefore, demand of ₹ 2.60 crore is firm and a provision should have been made.</p> <p>This resulted in understatement of outstanding liabilities and overstatement of profit for the year both by ₹ 2.60 crore with consequent overstatement of Contingent Liabilities by same amount.</p> <p>(b) The above also did not include ₹ 3.98 crore payable to Northern Railways in respect of cost of commercial staff and inspection &amp; maintenance Charges for CWC siding at Loni (Noli as per Railway records).</p> <p>The demand for Inspection and maintenance charges amounting to ₹ 5.24 crore pertaining to 2018-19 to 2022-23 was raised out of which CWC had already paid demand up to 2021-22 (₹ 3.65 crore) therefore, there was no point showing the demand for 2022-23 as contingent liability as only request for waiver had been made but not yet accepted by the Railways. Moreover, CWC had already acknowledged the liability by making payment of ₹ 3.65 crore. Therefore, a provision for ₹ 1.59 crore was required to be made.</p> <p>Further, the same demand letter (06.04.2023) included demand of ₹ 2.39 crore towards cost of staff posted at ICD Loni for which CWC stated that demand was under reconciliation which did not absolve CWC from creating the liability. Thus, outstanding liabilities were understated by ₹ 3.98 crore.</p> <p>The non-provision resulted in understatement of outstanding liabilities and overstatement of profit for the year both by ₹ 3.98 crore with consequent overstatement of Contingent Liabilities by same amount.</p>
<b>Comments on Profit and Loss Account</b>		
3.	Food Corporation of India (FCI)	<p><i>(a) Employees Remuneration and Benefits (Note-J): ₹ 2970.96 crore</i></p> <p>As per accounting policy disclosed, the Corporation is accounting for gratuity and leave encashment on cash basis</p>

Sl. No.	Name of the Corporation	Comments
		<p>based on the directions received (May 2001) from the Ministry. The total liability as disclosed in Note 16 (3) stood at ₹ 2632.23 crore (₹ 1955.68 crore for gratuity and ₹ 676.65 crore for leave encashment).</p> <p>The Accounting policy is not in compliance with Para-61 of AS-15 which inter alia states that an enterprise should recognize the retirement benefit cost in the statement of profit and loss. Further out of three major considerations given in AS-1 for selection of an accounting policy- Prudence, substance over form and materiality, the accounting policy adopted by the Corporation is not correct in view of materiality. Also, as per Para 23 of AS-1, 'disclosure of accounting policies or of changes therein cannot remedy a wrong or inappropriate treatment of the item in the accounts. The incorrect accounting has resulted in understatement of expenditure and liabilities both by ₹ 2632.23 crore.</p> <p><i>No corrective action was taken in spite of pointing it out on the accounts of previous years.</i></p> <p><i>(b) Other Receipts- ₹ 185.07 crore</i></p> <p>This includes interest of ₹ 27.48 crore on Price Support Scheme operation (Note C2) of pulses, which has been accounted for as income without approval of the Ministry. This is not as per accounting standard, which inter alia states that 'revenue should not be recognized when an uncertainty attached with regard to its ultimate collection'. This has resulted in overstatement of income by ₹ 27.48 crore with consequent overstatement of receivables by same amount.</p> <p><i>No corrective action was taken in spite of pointing it out on the accounts of previous year.</i></p>
4.	Central Warehousing Corporation	<p><i>Income from CFSs/ICDs under Strategic Alliance - ₹ 17.80 crore</i></p> <p>The above Income did not include an amount of ₹ 67.77 lakh pertaining to income from CFS Logistic Park for the month of March 2023. The Corporation instead of considering it income for the year, booked the income in the month of April 2023 (in accounts of 2023-24).</p> <p>This resulted in understatement of income to the tune of ₹ 67.77 lakh with consequent understatement of profit for the year by same amount.</p>



**Appendix-VI**  
(Referred to in Paragraph no. 1.7)

**List of CPSEs having Nil comments on audit of accounts of FY 2022-23**

Sr. No.	Name of CPSE
1.	Agrinovate India Limited
2.	AIC RRU Incubation foundation
3.	Brahmaputra Valley Fertilizer Corporation Limited
4.	Broadcast Engineering Consultants India Limited
5.	Dadra & Nagar Haveli and Daman & Diu SC,ST, OBC & Minorities Financial & Development Corporation Limited
6.	Diu Smart City Limited
7.	DNH and DD Power Corporation Limited
8.	Hindustan Fertilizers Corporation Limited
9.	HLL Lifecare Limited
10.	Karmayogi Bharat
11.	Madras Fertilizers limited
12.	National Backward Classes Finance and Development Corporation
13.	National Fertilizers Limited
14.	National Divyangjan Finance and Development Corporation
15.	National Minorities Development and Finance Corporation
16.	National Scheduled Caste Finance and Development Corporation
17.	National Scheduled Tribes Finance and Development Corporation
18.	National Seeds Corporation Limited
19.	National Waqf Development Corporation Limited
20.	NEDFi Trustee Limited (Subsidiary of NEDFi)
21.	NEDFi Venture Capital Limited (Subsidiary of NEDFi)
22.	North Eastern Development Finance Corporation Limited (NEDFi)
23.	Ominous Industrial Development Corporation of Daman & Diu and Dadra & Nagar Haveli Limited
24.	Ramagundam Fertilizers and Chemicals Limited
25.	The FCI Aravali Gypsum and Minerals India Limited
26.	The Fertilizer and Chemicals Travancore Limited

**Appendix-VII**  
(Referred to in Paragraph no. 1.8)

**Details of Action Taken Notes awaited/under correspondence  
(as of 30 June 2025) from various Ministries/Departments**

Sl. No.	Name of the Ministry/ Department	Report for the year ended March	Due	Not received	Under correspondence
1.	Culture	2021	1	0	1
2.	Consumer Affairs, Food and Public Distribution	2022	1	1	0
3.	Development of North Eastern Region	2014	1	0	1
4.	Education	2022	1	0	1
5.	Fertilisers	2022	1	1	0
6.	Home Affairs	2009	3	0	3
7.	Information and Broadcasting	2022	1	0	1
8.	Jal Shakti	2017	1	1	0
		2023	1	1	0
9.	Minority Affairs	2011	1	0	1
10.	Personnel, Public Grievances and Pensions	2022	1	0	1
11.	Skill Development and Entrepreneurship	2022	1	0	1
12.	Social Justice and Empowerment	2011	1	0	1
13.	Tribal Affairs	2022	2	0	2
<b>Total</b>			<b>17</b>	<b>04</b>	<b>13</b>

**Appendix-VIII**  
(Referred to in Paragraph no. 1.8)

**Details of Action Taken Notes awaited/under correspondence  
(as of 30 June 2025) from various Union Territories without Legislatures**

Sl. No.	Name of the UT	Report for the year ended March	Due	Not received	Under correspondence
1.	Chandigarh	2022	7	0	7
2.	Dadra & Nagar Haveli and Daman & Diu	2017	1	0	1
3.	Lakshadweep	2014	1	0	1
<b>Total</b>			<b>9</b>	<b>0</b>	<b>9</b>



# Annexures



**Annexure 2.1**  
(Referred to in Paragraph No. 2.4)

**Details of irregular and excess payment of RHA**

(₹ in crore)

Sl. No.	Name of the Unit	Payment of RHA	Total SDA and SCA payable	Irregular Payment	Period
1.	Central Industrial Security Force (CISF) unit Guwahati Airport	11.21	6.57	4.64	March 2020 to March 2023
2.	Central Industrial Security Force (CISF) unit, Dibrugarh Airport	3.10	1.78	1.32	March 2020 to March 2023
3.	68 Battalion, SSB, Debendranagar, Sonitpur, Assam	18.88	9.31	9.57	April 2020 to January 2023
<b>Total</b>		<b>33.19</b>	<b>17.66</b>	<b>15.53</b>	

**Annexure 2.2**  
(Referred to in Paragraph No. 2.6)

**Details of ex-gratia payment and recovery**

Sl. No.	Name of deceased CISF personnel	PSU posted	Amount of ex-gratia paid by CISF	Amount recovered from PSU
<b>2020-21</b>				
1.	SI Benny PJ	BPCL Cochin	₹ 10 lakh	₹ 10 lakh
2.	CT Munniwale Taslim Salim	BARC-TAPS Tarapur	₹ 25 lakh	₹ 25 lakh
3.	CT Sanjay Thakre	KAPS Kakrapara	₹ 25 lakh	₹ 25 lakh
4.	Ramesh Chandra Hota	NALCO Angul	₹ 10 lakh	₹ 10 lakh
5.	HC Nattho Singh	HTPP Kasimpur	₹ 25 lakh	₹ 25 lakh
6.	HC Subash Chandra Nayak	VSP Vizag	₹ 25 lakh	₹ 25 lakh
7.	HC Ambaresh Kumar Rahul	SSTPS Shaktinagar	₹ 25 lakh	₹ 25 lakh
8.	CT Ramana Busa	SSP Salem	₹ 25 lakh	Under process
9.	CT Pankaj Kumar	NHPC Dhauliganga	₹ 35 lakh	Under process
10.	CT Alakh Niranjana Singh	GRSEL Kolkata	₹ 25 lakh	₹ 25 lakh
<b>2021-22</b>				
11.	CT Basavaraja T	PHFP Haridwar	₹ 25 lakh	Under process
12.	ASI Thakar Gunvant Lal	ONGC Mehsana	₹ 25 lakh	₹ 25 lakh
13.	HC Naren Chandra Das	ONGC Nazira	₹ 25 lakh	Under process
14.	CT Gakul Ch. Ray	BPCL Dibrugarh	₹ 25 lakh	₹ 25 lakh
<b>2022-23</b>				
15.	CT Kuldeep	CCL Piparwar	₹ 25 lakh	₹ 25 lakh
16.	CT Bhumika Basnet	FBP Farakka	₹ 25 lakh	₹ 25 lakh
17.	HC Raja Singh	PTPP Parichha	₹ 25 lakh	₹ 25 lakh
<b>Total</b>			<b>₹ 4.05 crore</b>	<b>₹ 2.95 crore</b>



**Annexure 2.3**  
(Referred to in Paragraph No. 2.12.1)

**Salient features of Pre-Matric and Post-Matric scholarship schemes**

	Pre Matric	Post Matric
<b>Eligibility</b>	<ul style="list-style-type: none"> <li>➤ Students who have secured not less than 50 <i>per cent</i> marks in the previous final examination</li> <li>➤ Annual income of parents/guardian from all sources does not exceed ₹ 1.00 lakh.</li> </ul>	<ul style="list-style-type: none"> <li>➤ Students who have secured not less than 50 <i>per cent</i> marks in the previous final examination</li> <li>➤ Annual income of parents/guardian from all sources does not exceed ₹ 2.00 lakh.</li> </ul>
<b>Target of scholarship to be distributed</b>	A total of 30 lakh scholarships were targeted to be distributed as 'Fresh' Scholarships annually, besides 25 lakh Renewal Scholarships.	A total of 5 lakh scholarships were targeted to be distributed as 'Fresh' Scholarships annually, besides 2.5 lakh Renewal Scholarships.

**Earmarking of Scholarships**

- 30 *per cent* (being floor limit not ceiling) scholarships are earmarked for female students of each community in a State/UT transferable to male students of that community in case of non-availability of female students in the concerned State/UT.
- A student residing in a particular State/UT is entitled to scholarship under the quota of that State/UT only irrespective of his/her place of study.

**Rate of Scholarships**

**Pre-Matric Scholarship Scheme**

Scholarship Rate	Class I to V	Class VI to X*
Admission Fee (per annum)	Nil	₹ 500
Tuition Fee (per month)	Nil	₹ 350
Maintenance Allowances (for 10 months in an academic year)	₹ 100 per month for Day Scholar	₹ 100 per month for Day Scholar/₹ 600 per month for Hosteller

\*From 2022-23, the coverage under the Pre-Matric scholarship scheme is only for classes IX and X vide notification on the website of the Ministry.

**Post-Matric Scholarship Scheme**

Scholarship Rate (₹ per annum)	Class XI to XII	Class XI to XII (Technical, Vocational)	UG/PG level	M. Phil and Ph. D
Admission Fee + Tuition Fee	₹ 7000 (subject to actuals)	₹ 10000 (subject to actuals)	₹ 3000 (subject to actuals)	NIL
Maintenance Allowances (for 10 months in an academic year)	₹ 380 per month for Hosteller and ₹ 230 per month for Day Scholar		₹ 570 per month for Hosteller and ₹ 300 per month for Day Scholar	₹ 1200 per month for Hosteller and ₹ 550 per month for Day Scholar

**Annexure 2.4**  
(Referred to in Paragraph No. 2.12.4.2 (i))

**Scholarship renewed without student obtaining minimum marks**

(₹ in lakh)

Sl. No.	Name of States/UTs	Pre-Matric Scholarship Scheme		Post-Matric Scholarship Scheme	
		No. of Beneficiaries	Amount	No. of Beneficiaries	Amount
1.	Andhra Pradesh	-	-	9	0.84
2.	Bihar	-	-	88	4.75
3.	Chhattisgarh	2	0.06	1	0.03
4.	Goa	1	0.02	-	-
5.	Gujarat	114	3.70	39	2.40
6.	Haryana	15	0.80	-	-
7.	Jammu & Kashmir	-	-	20	2.63
8.	Ladakh	-	-	14	0.98
9.	Maharashtra	-	-	1	0.02
10.	Manipur	12	0.67	25	1.89
11.	Meghalaya	37	1.38	598	37.34
12.	Nagaland	7	0.32	15	1.56
13.	Odisha	18	0.28	35	1.90
14.	Punjab	1289	20.99	165	5.65
15.	Rajasthan	345	8.18	41	2.61
16.	Uttar Pradesh	11	0.16	636	39.37
17.	Puducherry	5	0.09	2	0.12
18.	West Bengal	46	0.75	27	1.43
19.	Uttarakhand	-	-	9	0.58
<b>Total</b>		<b>1902</b>	<b>37.40</b>	<b>1725</b>	<b>104.10</b>

## Annexure 2.5

(Referred to in Paragraph No. 2.12.4.2 (ii))

## Scholarship disbursed to more than two students from a family

(₹ in lakh)

Sl. No.	Name of States/UTs	Pre-Matric Scholarship Scheme		Post-Matric Scholarship Scheme	
		No. of Beneficiaries	Amount	No. of Beneficiaries	Amount
1.	Gujarat	125	2.17	-	-
2.	Jammu & Kashmir	370	6.86	86	5.76
3.	Ladakh	38	1.19	25	0.26
4.	Odisha	118	1.77	2	0.09
5.	Uttar Pradesh	123	2.39	33	2.31
Total		774	14.38	146	8.42

**Annexure 2.6**  
(Referred to in Paragraph No. 2.12.4.2 (iii))

States/UTs wise details where scholarship awarded in contravention of income criteria

(₹ in lakh)

Sl. No.	Name of States/UTs	Pre-Matric Scholarship Scheme		Post-Matric Scholarship Scheme	
		No. of Beneficiaries	Amount	No. of Beneficiaries	Amount
1.	ANI	1	0.01	-	-
2.	Bihar	-	-	2	0.18
3.	Chhattisgarh	3	0.11	-	-
4.	Goa	5	0.05	-	-
5.	Gujarat	410	12.91	2	0.10
6.	Haryana	7	0.39	2	0.09
7.	Himachal Pradesh	2	0.02	-	-
8.	Jammu & Kashmir	619	24.28	6	0.49
9.	Manipur	33	2.16	18	1.65
10.	Mizoram	3	0.04	2	0.12
11.	Karnataka	1	0.01	-	-
12.	Kerala	1	0.05	-	-
13.	Ladakh	37	1.50	-	-
14.	Odisha	-	-	2	0.17
15.	Rajasthan	11	0.53	2	0.25
16.	Uttar Pradesh	16	0.54	6	0.33
17.	Puducherry	1	0.06	-	-
<b>Total</b>		<b>1150</b>	<b>42.66</b>	<b>42</b>	<b>3.38</b>

**Annexure 2.7**  
(Referred to in Paragraph No. 2.12.4.2 (iv))

**Scholarship disbursed either without income certificate or certificate not issued by competent authority**

Sl. No.	Name of States/UTs	Pre-Matric		Post-Matric	
		No. of Beneficiaries		No. of Beneficiaries	
		Income Certificate not enclosed	Income Certificate not issued by competent authority	Income Certificate not enclosed	Income Certificate not issued by competent authority
1.	Andhra Pradesh	178	-	-	-
2.	Chandigarh	58	55	-	47
3.	Chhattisgarh	363	23	-	-
4.	DNH & DD	110	-	-	-
5.	Delhi	28	-	21	-
6.	Gujarat	-	74	-	-
7.	Haryana	-	106	-	17
8.	Himachal Pradesh	3	18	7	8
9.	Jammu & Kashmir	-	-	-	33
10.	Maharashtra	194	141	-	-
11.	Meghalaya	-	88	-	222
12.	Odisha	288	-	-	-
13.	Puducherry	301	-	-	-
14.	Punjab	-	582	-	401
15.	Rajasthan	998	374	327	-
16.	Tripura	-	20	-	-
17.	Uttarakhand	-	74	-	28
<b>Total</b>		<b>2521</b>	<b>1555</b>	<b>355</b>	<b>756</b>

**Annexure 2.8**  
(Referred to in Paragraph No. 2.12.4.2 (v))

**Details of scholarship to students not enrolled in school/institute**

(₹ in lakh)

Sl. No.	States/UTs	Pre-Matric Scholarship Scheme		Post-Matric Scholarship Scheme	
		No. of fake beneficiaries or not enrolled in any institute	Amount	No. of fake beneficiaries or not enrolled in any institute	Amount
1.	Andhra Pradesh	247	26.13	237	23.70
2.	Assam	419	40.24	339	34.96
3.	ANI	7	0.59	-	-
4.	Bihar	394	28.58	679	63.23
5.	Chhattisgarh	102	10.58	-	-
6.	Delhi	25	-	-	-
7.	Goa	-	-	19	1.66
8.	Gujarat	76	2.61	-	-
9.	Haryana	337	30.97	115	13.53
10.	Himachal Pradesh	14	1.17	99	8.10
11.	Jammu & Kashmir	229	16.31	490	36.52
12.	Jharkhand	711	64.90	2271	124.11
13.	Ladakh	160	7.22	51	2.24
14.	Maharashtra	3	0.16	275	25.16
15.	Meghalaya	-	-	6	0.56
16.	Mizoram	35	0.60	80	16.62
17.	Odisha	244	24.41	210	20.13
18.	Rajasthan	12	1.10	79	8.44
19.	Sikkim	41	-	-	-
20.	Tamil Nadu	17	0.96	9	0.88
21.	Telangana	101	9.96	3	0.40
22.	Tripura	-	-	8	0.81
23.	Puducherry	2	0.07	-	-
24.	Uttarakhand	266	14.18	66	6.40
25.	West Bengal	37	1.06	154	12.46
<b>Total</b>		<b>3479</b>	<b>281.80</b>	<b>5190</b>	<b>399.91</b>

## Annexure 2.9

(Referred to in Paragraph No. 2.12.4.2 (vi))

## Details of disbursement of scholarship from non-operational schools

(₹ in lakh)

Sl. No.	States/UTs	Pre-Matric Scholarship Scheme		Post-Matric Scholarship Scheme	
		No. of Beneficiaries	Amount	No. of Beneficiaries	Amount
1.	Andhra Pradesh	262	19.49	10	0.85
2.	Assam	824	81.81	-	-
3.	Bihar	256	26.17	24	2.23
4.	Haryana	-	-	1	0.01
5.	Jammu & Kashmir	32	1.15	28	2.43
6.	Jharkhand	489	49.48	-	-
7.	Maharashtra	-	-	14	1.50
8.	Mizoram	40	0.84	-	-
9.	Nagaland	3	0.10	-	-
10.	Telangana	412	42.16	15	1.13
11.	Uttarakhand	307	17.30	-	-
Total		2625	238.50	92	8.15

## Annexure 2.10

(Referred to in Paragraph No. 2.12.4.2 (viii))

## Details of beneficiaries availing scholarship benefit multiple times in Pre -Matric Scholarship scheme

(₹ in lakh)

Sl. No.	States/UTs	No. of Beneficiaries	Amount	Observation
<b>(i) Multiple claims within the same scheme</b>				
1.	Jammu & Kashmir	10	0.29	In sampled district Kupwara, 10 students of six institutions managed to draw two scholarships (more than one scholarship during a particular academic year) under the same scheme.
2.	Meghalaya	9	0.45	Nine beneficiaries had availed multiple scholarships within the same year which led to excess payment of ₹ 0.45 lakh.
<b>(ii) Claims under multiple central schemes</b>				
3.	Goa	1	0.023	One beneficiary drew benefits under two schemes i.e. Pre-Matric Scholarship Scheme for Minorities and Pre-Matric Scholarship Scheme for STs.
4.	Maharashtra	34	0.34	34 students had taken benefit of Pre-Matric scholarship for Minorities as well as Pre-Matric scholarship for Scheduled Castes.
5.	Manipur	140	4.07	There were 140 students belonging to a Minority community who availed double scholarships under both Minority scholarship scheme and Scheduled Tribe scholarship scheme during 2017-18. Out of 140 such students, 114 students in both the Minority and ST scholarship scheme had same account number and same address. 26 students had same Aadhaar number mentioned in both the schemes.
6.	Nagaland	88	2.01	88 students had availed benefit of ₹ 7.31 lakh both from Pre-Matric Scholarship Scheme for Minorities (₹ 5.29 lakh) and Pre-Matric Scholarship scheme for ST (₹ 2.01 lakh).
<b>(iii) Claims made under both Central and State Government schemes</b>				
7.	Odisha	21	0.32	Payment of scholarship to same students under National Scheme and Banishree Scheme of State Government.
8.	Uttar Pradesh	169	10.54	In 131 cases beneficiaries got scholarship from both Central as well as State scheme. In 38 cases beneficiaries got scholarship multiple times in Central Minority Scholarship scheme.
<b>Total</b>		<b>472</b>	<b>18.04</b>	



## Annexure-2.11

(Referred to in Paragraph No. 2.12.4.2 (viii))

Details of beneficiaries availing scholarship benefit multiple times in Post Matric Scholarship scheme

(₹ in lakh)

Sl. No.	States/ UTs	No. of Beneficiaries	Amount	Remarks
<b>(i) Multiple claims within the same scheme</b>				
1.	Jammu & Kashmir	26	2.17	Beneficiaries drew scholarship within the Post-Matric scheme more than once in a year.
<b>(ii) Claims under multiple central schemes</b>				
2.	Himachal Pradesh	11	0.40	Beneficiaries applied in more than one scheme and got reimbursement in Post -Matric Minority scheme as well in other Post-Matric Scholarship scheme meant for SC/ST/OBC.
3.	Maharashtra	02	-	Two students availed benefit of scholarship under Begum Hazrat Mahal National Scholarship scheme (another scheme run by the Ministry for girl students of class 9 <sup>th</sup> to 12 <sup>th</sup> ) in addition to Post-Matric Scholarship for Minorities.
		1180	51.91	Analysis of data in the National Scholarship Portal and data of Post-Matric Scholarship scheme for SCs revealed that 1180 students received scholarships amounting to ₹ 51.91 lakh from Post-Matric scholarship scheme for Minorities and ₹ 68.37 lakh from Post-Matric Scholarship scheme for SCs.
4.	Manipur	138	9.33	Students availed double scholarships under Post-Matric Minority scholarship scheme and Post-Matric Scheduled Caste/ Scheduled Tribe scholarship scheme.
5.	Nagaland	1476	122.74	It was observed that students were availing Post-Matric scholarship from scholarship scheme for students belonging to Minority communities as well as scholarship scheme for SC students.
<b>(iii) Claims made under both Central and State Government schemes</b>				
6.	Andhra Pradesh	92	7.05	Students in 11 colleges claimed the scholarship from the State Government scheme in addition to the Scholarship scheme run by the Ministry.
7.	Himachal Pradesh	5	0.30	Beneficiaries applied in more than one scheme and got reimbursement in Post -Matric Minority scheme as well as State government scheme.
8.	Jharkhand	527	28.77	Beneficiaries drew scholarships from two schemes i.e. Minority Scholarship Scheme as

Sl. No.	States/ UTs	No. of Beneficiaries	Amount	Remarks
				well as Backward Class Scholarship Scheme of State Government.
9.	Madhya Pradesh	509	28.01	Beneficiaries availed Scholarships under both Post-Matric Scholarship Scheme for students belonging to Minority Communities as well as State Schemes meant for OBC students during 2017-20.
10.	Odisha	30	1.72	Beneficiaries availed benefits under the State Scholarship scheme (e-Medhabruti) as well as Post-Matric scheme.
11.	Telangana	248	23.37	Beneficiaries of National Scholarship were availing the benefit of State Government Scholarship scheme.
12.	Uttar Pradesh	550	35.84	Beneficiaries were benefited under both Central Minority Scholarship Scheme and State Minority Scholarship Scheme during 2018-21.
<b>Total</b>		<b>4794</b>	<b>311.61</b>	

**Annexure 2.12**  
(Referred to in Paragraph No. 2.12.4.3 (i))

**Excess payment of scholarship**

(₹ in lakh)

Sl. No.	States/UTs	Pre-Matric Scholarship Scheme		Post-Matric Scholarship Scheme	
		No. of Beneficiaries	Amount	No. of Beneficiaries	Amount
1.	Andhra Pradesh	1182	42.56	104	4.42
2.	Bihar	226	7.12	89	1.00
3.	Gujarat	-	-	188	10.50
4.	Jammu & Kashmir	1114	31.27	5979	250.85
5.	Kerala	-	-	241	3.05
6.	Ladakh	332	9.79	923	27.73
7.	Odisha	-	-	240	3.29
8.	Rajasthan	-	-	109	1.21
9.	Uttarakhand	-	-	10	0.10
<b>Total</b>		<b>2854</b>	<b>90.74</b>	<b>7883</b>	<b>302.15</b>

**Annexure 2.13**  
(Referred to in Paragraph No. 2.12.4.3 (ii))

**Details of short payment of scholarship**

(₹ in lakh)

Sl. No.	States/UTs	No. of Beneficiaries	Amount
1.	Odisha	218	2.23
2.	Gujarat	256	11.28
3.	Jammu & Kashmir	82	2.33
4.	Kerala	80	1.97
<b>Total</b>		<b>636</b>	<b>17.81</b>

**Annexure 2.14***(Referred to in Paragraph No. 2.12.4.3 (iii))***Irregular disbursement of Maintenance Allowance***(₹ in lakh)*

Sl. No.	States/UTs	Pre-Matric Scholarship Scheme		Post-Matric Scholarship Scheme	
		No. of Beneficiaries	Amount	No. of Beneficiaries	Amount
1.	Andhra Pradesh	39	1.95	357	6.84
2.	Bihar	1192	59.60	220	5.43
3.	Haryana	49	2.45	-	-
4.	Jammu & Kashmir	13	0.92	73	2.49
5.	Jharkhand	3	0.15	-	-
6.	Ladakh	2	0.10	1	0.02
7.	Odisha	10	0.46	9	0.47
8.	Telangana	17	0.99	-	-
9.	Uttarakhand	-	-	242	3.63
10.	West Bengal	605	35.28	4152	150.12
<b>Total</b>		<b>1930</b>	<b>101.90</b>	<b>5054</b>	<b>169.00</b>

**Annexure 2.15**  
(Referred to in Paragraph No. 2.13)

**Unspent balance under Backward Regions Grant Fund (BRGF) Programme**

(₹ in crore)

Sl. No.	State	Total Grant released from 2007 to 2015	Amount for of UC received as on 31.03.2015	Unutilised amount as on 31.03.2015	Utilisation Certificates received as on 30.09.2023	Refund received as on 31.03.2022	Unspent balance /unutilised amount lying with States as on 30.09.2023
1	Andhra Pradesh	831.45	768.92	62.53	46.28	0	16.25
2	Arunachal Pradesh	78.97	63.62	15.35	15.35	0	0
3	Assam	736.13	535.26	200.87	200.20	0.67	0
4	Bihar	3828.43	3202.51	625.92	159.24	1.06	465.62
5	Chhattisgarh	1837.85	1583.11	254.74	251.32	2.43	0.99
6	Gujarat	479.73	378.36	101.37	78.81	17.16	5.40
7	Haryana	200.47	169.47	31.00	15.90	1.10	14.00
8	Himachal Pradesh	207.76	176.73	31.03	31.03	0	0
9	Jammu & Kashmir	225.16	161.86	63.30	-8.58	0	71.88*
10	Jharkhand	1526.37	1148.67	377.70	266.00	0	111.70
11	Karnataka	633.53	506.05	127.48	94.95	16.13**	16.40
12	Kerala	163.27	128.20	35.07	32.65	0	2.42
13	Madhya Pradesh	2995.59	2480.96	514.63	514.63	0	0
14	Maharashtra	1562.30	1294.73	267.57	188.50	79.07	0
15	Manipur	262.22	218.04	44.18	44.18	0	0
16	Meghalaya	206.58	186.93	19.65	4.02	0	15.63
17	Mizoram	165.20	140.18	25.02	25.02	0	0
18	Nagaland	301.56	240.12	61.44	61.29	0	0.15
19	Odisha	2149.42	1824.42	325.00	233.18	30.27	61.55
20	Punjab	76.70	61.62	15.08	15.08	0	0
21	Rajasthan	1761.57	1449.78	311.79	276.87	25.30	9.62
22	Sikkim	87.55	73.10	14.45	14.45	0	0
23	Tamil Nadu	632.53	557.27	75.26	70.48	0.02	4.76
24	Telangana	1607.02	1422.84	184.18	116.56	53.81	13.81
25	Tripura	86.70	74.07	12.63	12.63	0	0
26	Uttar Pradesh	3187.07	2644.01	543.06	335.94	194.34	12.78
27	Uttarakhand	148.66	91.03	57.63	57.43	0.20	0
28	West Bengal	1658.33	1389.96	268.37	187.91	0	80.46
<b>Total</b>		<b>27638.12</b>	<b>22971.82</b>	<b>4666.30</b>	<b>3341.32</b>	<b>421.56</b>	<b>903.42</b>

\*as per the reconciled figures and UCs received from State Govt (for district Doda)

\*\* Not accounted for in utilization or unspent balance column as refund received is in respect of districts who have refunded amount over and above the total amount released

**Annexure 3.1**  
(Referred to in Paragraph No. 3.2)

**Calculation of short payment of compensation to the dependents of deceased employees**

Sl. No.	Name of the deceased/ disabled worker	Date of Birth/ Accident	Age <sup>88</sup>	Compensation Drawn			Compensation Due			Short payment of compensation (₹)
				Monthly wages (₹)	Age factor	Compensation (₹)	Monthly wages (₹)	Age factor	Compensation (₹)	
(A)	(B)	(C)	(D)	(E)	(F)	(G) = 0.5 x (E) x (F)	(H)	(I)	(J) = 0.5 x (H) x (I)	(K) = (J) – (G)
1	Late Madhav Rao	15.07.1970/ 04.02.2020	49	8000	153.09	6,12,360	15000	156.47	11,73,525	5,61,165
2	Late Hari Kishen	08.08.1962/ 27.05.2020	57	8000	124.70	4,98,800	15000	128.33	9,62,475	4,63,675
3	Late Niranjana Jaydhar	03.01.1971/ 13.07.2020	49	8000	156.47	6,25,880	15000	156.47	11,73,525	5,47,645
4	Late B Gopal	10.06.1962/ 23.09.2020	58	8000	124.70	4,98,800	15000	124.70	9,35,250	4,36,450
5	Late G. Saravanan	18.08.1983/ 01.01.2021,	37	8000	192.14	7,68,560	15000	192.14	14,41,050	6,72,490
<b>Total Short payment</b>										<b>₹26,81,425</b>

<sup>88</sup> Completed years of age on the last birthday of the workman immediately preceding the date on which the compensation fell due.

## Annexure 3.2

(Referred to in Paragraph No. 3.2)

## Calculation of interest payable on short payment of compensation to beneficiaries

Sl. No.	Name of deceased employee	Date of death	Date of passing compensation payment order by the Labour Commissioner	Short payment	Date after allowing one month from the date of passing of compensation payment order	Delay (in months & days) up to September 2023, on short payment*	Delay (in months) taken into account for calculation of interest on short payment	Interest payable (one per cent per month)
A	B	C	D	E	F	G = (30 Sept 2023 - F)	H	I = E*H*1%
1	Lt. Madhav Rao	04-02-2020	05-10-2021	₹ 5,61,165.00	05-11-2021	22 M 25 D	23	₹ 1,29,068
2	Lt. G. Saravanan	04-01-2021	05-10-2021	₹ 6,72,490.00	05-11-2021	22 M 25 D	23	₹ 1,54,673
3	Lt. B. Gopal	23-09-2020	15-04-2021	₹ 4,36,450.00	15-05-2021	28 M 15 D	29	₹ 1,26,571
4	Lt. Hari Kishen	27-05-2020	22-09-2020	₹ 4,63,675.00	22-10-2020	23 M 08 D	23	₹ 1,06,645
5	Lt. Niranjan Jaydhar	13-07-2020	06-10-2020	₹ 5,47,645.00	06-11-2020	34 M 26 D	35	₹ 1,91,676
				₹ 26,81,425.00				₹ 7,08,633
TOTAL INTEREST PAYABLE ON SHORT PAYMENT OF COMPENSATION TO BENEFICIARIES							₹ 7,08,633	

\*Considering the date of passing Compensation Order by the Labour Commissioner as the base date for calculation of delay, after allowing one month from that date



**Annexure 3.3**  
(Referred to in Paragraph No. 3.4.2.4 (iii))

**Expenditure incurred on Welfare schemes**

(₹ in thousand)

Sl. No	Name of the Scheme	Number of beneficiaries			Amount disbursed		
		2020-21	2021-22	2022-23	2020-21	2021-22	2022-23
1	Maternity Benefit	63	139	61	1323	2919	1281
2	Daughter's Fixed Deposit	97	59	24	2425	1475	600
3	Daughter's Marriage ( <i>Kanyadan</i> )	23	29	29	1173	1479	1479
4	Widow Pension	14	17	22	252	358	572
5	Old Age Pension	37	58	69	1141	1197	1572
6	Disability Pension	02	02	02	46	42	58
7	Physically or Mentally Challenged Child (Daughter or Son)	01	02	01	4	42	20
8	Family Planning	0	0	0	0	0	0
9	Financial Assistance in case of Death	22	31	32	8300	11800	12800
10	Sanitation & Personal Hygiene of female beneficiary worker (18-50 Years)	13	27	56	13	27	56
11	Tool Kit/Bicycle	100	43	65	456	195	312
12	Assistance for providing education to the children of beneficiary worker	04	1329	2108	40	15387	27766
	<b>Total</b>	<b>376</b>	<b>1732</b>	<b>2476</b>	<b>15173</b>	<b>34921</b>	<b>46516</b>

## Annexure 3.4

(Referred to in Paragraph No. 3.4.2.4 (iii))

## Delayed payment to beneficiaries of 'Financial assistance in case of death'

Sl. No.	Name of the Nominee	Name of the deceased Registered worker	Date of death	Registration Number of Beneficiary worker (BOCW No.)	Date of receiving of application for Financial Assistance	Date of disbursal of Financial Assistance	Delay (No. of days after period of 60 days)
1	Geeta Devi	Surjit Kumar	15-11-2019	17828	14-12-2020	29-06-2021	137
2	Arti	Govinda	09-11-2020	22946	24-12-2020	29-06-2021	127
3	Madhuri	Lalaram Verma	23-06-2020	20054	04-01-2021	29-06-2021	116
4	Vala Devi	Aman Singh	05-05-2020	20495	19-01-2021	29-06-2021	101
5	Rooman	Ram Sharan	09-09-2020	9907	21-01-2021	29-06-2021	99
6	Lilawati	Ramdev	08-08-2020	13078	28-01-2021	29-06-2021	92
7	Vina Devi	Mangal Mandal	25-11-2020	16825	01-02-2021	29-06-2021	88
8	Jarina	Akhtar	25-09-2020	19369	13-10-2020	29-01-2021	48
9	Madhuri Devi	Manu Mishra	02-01-2021	21620	06-04-2021	26-10-2021	143
10	Meena Devi	Rajman Vishwakarma	27-02-2021	18595	15-04-2021	26-10-2021	134
11	Karmi	Kishan Chand	12-03-2021	18793	16-04-2021	26-10-2021	133
12	Veena Devi	Shashi Kant Sharma	27-03-2021	25544	26-04-2021	26-10-2021	123
13	Urmila Devi	Kamlesh	27-01-2021	15801	16-04-2021	26-10-2021	133
14	Amarjeet Kaur	Gurmail Singh	26-01-2021	19331	15-02-2021	05-01-2022	264
15	Kishmati	Ramesh Yadav	07-07-2020	21674	22-02-2021	05-01-2022	257
16	Shobha Devi	Chhedilal	29-10-2020	5668	04-03-2021	05-01-2022	247
17	Phoola Devi	Dinesh Sharma	15-02-2021	18851	10-03-2021	05-01-2022	241
18	Bimla	Chhedi Lal	02-03-2021	21408	31-03-2021	05-01-2022	220
19	Mallika	Kasmani	19-10-2020	12237	24-03-2021	05-01-2022	227

Sl. No.	Name of the Nominee	Name of the deceased Registered worker	Date of death	Registration Number of Beneficiary worker (BOCW No.)	Date of receiving of application for Financial Assistance	Date of disbursement of Financial Assistance	Delay (No. of days after period of 60 days)
20	Silvi	China Swami	23-03-2020	21766	07-09-2020	20-01-2022	440
21	Suraj Pal	Har Piyari	10-06-2021	21016	30-09-2020	20-01-2022	417
22	Saroj Devi	Shamsher Singh	04-10-2020	22841	10-11-2020	20-01-2022	376
23	Danam	Raju	31-08-2020	9453	07-10-2020	20-01-2022	410
24	Munni Devi	Prem Shanker	06-05-2022	15183	04-07-2022	15-11-2022	74
25	Meera	Veer Singh	27-06-2022	21314	27-07-2022	12-12-2022	78
26	Dinesh Yadav	Swami Dayal	30-04-2022	28051	16-09-2022	11-10-2023	330
27	Nutan Devi	Kanhiya Lal	22-03-2022	21701	28-09-2022	12-12-2022	15
28	Kari Pasvan	Manti Devi	13-09-2022	28136	04-10-2022	12-12-2022	9
29	Janki	Kalawati	20-01-2022	27905	10-10-2022	29-05-2023	171
30	Manoja Devi	Ram Preet	06-03-2022	14527	11-10-2022	21-04-2023	132
31	Mamta	Sanjay	27-03-2022	21023	11-10-2022	12-12-2022	2
32	Ravinder Yadav	Devta Ram	25-08-2022	28137	17-12-2022	29-05-2023	103
33	Rohani Devi	Vinod Kumar	24-11-2022	23226	06-01-2023	09-03-2023	2

**Annexure 3.5**  
(Referred to in Paragraph No. 3.4.2.4 (iii))

**Delayed payment to beneficiaries of ‘Kanyadaan Scheme’**

Sl. No.	Name	Date of Application	Date of Payment	Delay	Delay beyond 180 (Days)
1.	Longshiri	02-11-2020	17-06-2021	227	47
2.	Munishwar Prasad	31-07-2020	17-06-2021	321	141
3.	Gian Singh	12-04-2021	05-01-2022	268	88
4.	Om Prakash	13-04-2021	05-01-2022	267	87
5.	Mohar Singh	26-04-2021	05-01-2022	254	74
6.	Major Singh	20-05-2021	05-01-2022	230	50
7.	Ram Babu	28-05-2021	05-01-2022	222	42
8.	Kishan Kr-	04-07-2022	04-03-2023	243	63
9.	Sita Ram	04-07-2022	04-03-2023	243	63
10.	Uday Mistri	27-07-2022	04-03-2023	220	40

**Annexure 3.6**  
(Referred to in Paragraph No. 3.4.2.4 (iii))

**Delayed payment to beneficiaries of ‘Financial Assistance for Education scheme’**

Sl. No.	Beneficiary Name	Name of Student	Date of Application received	Date of Payment made	Delay
1	BUNTY	SUNAKSHI	15-09-2021	06-07-2022	114
2	RAMJEEVAN	PAYAL	16-09-2021	06-07-2022	113
3	FAZAL AHMAD	AAMIR	16-09-2021	06-07-2022	113
4	PARMOD SHARMA	SONU	16-09-2021	06-07-2022	113
5	PARMOD SHARMA	ADITYA	16-09-2021	06-07-2022	113
6	JITENDER	VANDANA	16-09-2021	06-07-2022	113
7	GEETA SISORIA	CHAHAT	16-09-2021	06-07-2022	113
8	FOOLWATI	PINKY	17-09-2021	06-07-2022	112
9	FOOLWATI	RADHIKA	17-09-2021	06-07-2022	112
10	SHIV KUMAR	KRISHANA	17-09-2021	06-07-2022	112
11	SHIV KUMAR	JYOTI	17-09-2021	06-07-2022	112
12	VINOD KUMAR	GAURAV	17-09-2021	06-07-2022	112
13	VINOD KUMAR	SHAYANA	17-09-2021	06-07-2022	112
14	BIJNATH SHARMA	ROHAN	20-09-2021	06-07-2022	109
15	PARVEEN SHARMA	ANJALI	20-09-2021	06-07-2022	109
16	PARVEEN SHARMA	ASHU	20-09-2021	06-07-2022	109
17	RAM AJOR SHARMA	ANJALI	17-09-2021	06-07-2022	112
18	RAM AJOR SHARMA	SANJANA	17-09-2021	06-07-2022	112
19	SURESH PRASAD	AMAN	17-09-2021	06-07-2022	112
20	SURESH PRASAD	TANU	20-09-2021	06-07-2022	109
21	KAILASH	HIMANSHU	20-09-2021	06-07-2022	109
22	KAILASH	SAKSHI	20-09-2021	06-07-2022	109
23	SURESH PRASAD	KAJAL	20-09-2021	06-07-2022	109
24	SURESH PRASAD	HIMANSHU	20-09-2021	06-07-2022	109
25	PRATAP CHAND	DTKSHA	20-09-2021	06-07-2022	109
26	PRATAP CHAND	ANCHAL	20-09-2021	06-07-2022	109
27	RAM PARVESH SAH	HIMANSHU	20-09-2021	06-07-2022	109
28	RAM PARVESH SAH	SONALI	20-09-2021	06-07-2022	109
29	DHEER SINGH	VIKAS	21-09-2021	06-07-2022	108
30	DHEER SINGH	ANJEL	21-09-2021	06-07-2022	108
31	SUSHIL	NANDINI	21-09-2021	06-07-2022	108
32	SUSHIL	AVDITYA	21-09-2021	06-07-2022	108
33	RAMKYAS GUPTA	SADHNA	21-09-2021	06-07-2022	108
34	UMESH SHAH	RAJNISH	21-09-2021	06-07-2022	108
35	UMESH SHAH	SOMI	21-09-2021	06-07-2022	108
36	KAMLESH	PARWATI	21-09-2021	06-07-2022	108
37	KAMLESH	MALTI	21-09-2021	06-07-2022	108
38	KAMLESH	SANJANA	21-09-2021	06-07-2022	108
39	LAXMAN KUMAR	SATIMA	21-09-2021	06-07-2022	108
40	MITHLESH JHA	KHUSHI	22-09-2021	06-07-2022	107
41	MITHLESH JHA	SUMIT	22-09-2021	06-07-2022	107
42	MAHESH KUMAR	HEENA	22-09-2021	06-07-2022	107
43	MAHESH KUMAR	ABHAY	22-09-2021	06-07-2022	107
44	DHARMENDER PRASAD	NEHA	22-09-2021	06-07-2022	107

Sl. No.	Beneficiary Name	Name of Student	Date of Application received	Date of Payment made	Delay
45	DHARMENDER PRASAD	NIBHA	22-09-2021	06-07-2022	107
46	RAM KRISHAN VERMA	RAJENDER	22-09-2021	06-07-2022	107
47	SHIV PRASAD SAHU	ANJU	22-09-2021	06-07-2022	107
48	SHIV PRASAD SAHU	VA8UDEV	22-09-2021	06-07-2022	107
49	MANGAT RAM	HIMA N S H I	22-09-2021	06-07-2022	107
50	MANGAT RAM	PALLAVI	22-09-2021	06-07-2022	107
51	VIJAY KUMAR	NIKHIL	22-09-2021	06-07-2022	107
52	VLJAY KUMAR	ANKUSH	22-09-2021	06-07-2022	107
53	SHRI PAL	SHUBHAM	22-09-2021	06-07-2022	107
54	SHRL PAL	BHARTL	22-09-2021	06-07-2022	107
55	RAJA RAM PANDIT	K O M A L	22-09-2021	06-07-2022	107
56	RAJA RAM PANDIT	KHU3HBOO	22-09-2021	06-07-2022	107
57	RAVI KANT SHARMA	SUMIT	22-09-2021	06-07-2022	107
58	RAVI KANT SHARMA	ANANYA	22-09-2021	06-07-2022	107
59	LALA BAHADUR	GUDIYA	22-09-2021	06-07-2022	107
60	LALA BAHADUR	SUPRIYA	22-09-2021	06-07-2022	107
61	ARJUN PRASAD	BANDNA	22-09-2021	06-07-2022	107
62	ARJUN PRASAD	SANDHYA	22-09-2021	06-07-2022	107
63	SHANI DEV SHARMA	GANESH	22-09-2021	06-07-2022	107
64	SHANI DEV SHARMA	PRIYANSHU	22-09-2021	06-07-2022	107
65	RAJ KUMAR SHARMA	KUMKUM	22-09-2021	06-07-2022	107
66	RAJ KUMAR SHARMA	KARISHNA	22-09-2021	06-07-2022	107
67	DAYA RAM	VIVEK	22-09-2021	06-07-2022	107
68	DAYA RAM	LAXMI	22-09-2021	06-07-2022	107
69	VIBHASH SHARMA	PRATHAM	23-09-2021	06-07-2022	106
70	NARESH KUMAR	ANKIT	23-09-2021	06-07-2022	106
71	NARESH KUMAR	A N A MIK A	23-09-2021	06-07-2022	106
72	TRIBHWAN SINGH	NEHA	23-09-2021	06-07-2022	106
73	TRIBHWAN SINGH	RAJPARTAP SINGH	23-09-2021	06-07-2022	106
74	SURESH KUMAR VERMA	NEETU	23-09-2021	06-07-2022	106
75	RAKESH SHARMA	SONIA	23-09-2021	06-07-2022	106
76	SUBHASH YADAV	KRISHNA	23-09-2021	06-07-2022	106
77	SUBHASH YADAV	KRITI	23-09-2021	06-07-2022	106
78	ABDHESH KUMAR	SHIVAM	23-09-2021	06-07-2022	106
79	ABDHESH KUMAR	SUNAINA	23-09-2021	06-07-2022	106
80	RAMU	NISHA	23-09-2021	06-07-2022	106
81	KRISHAN	AMAN	23-09-2021	06-07-2022	106
82	RAJ KISHOR	ARTI	23-09-2021	06-07-2022	106
83	RAJ KISHOR	POOJA	23-09-2021	06-07-2022	106
84	SATTAN CHAUHAN	REENA	23-09-2021	06-07-2022	106
85	SATTAN CHAUHAN	JASWANT	23-09-2021	06-07-2022	106
86	SUBHASH SHARMA	ANCHAL	23-09-2021	06-07-2022	106
87	SUBHASH SHARMA	AYU	23-09-2021	06-07-2022	106
88	DURGA NAND PANDIT	NOSHAN	23-09-2021	06-07-2022	106
89	DURGA NAND PANDIT	GAGAN	23-09-2021	06-07-2022	106
90	RAMAGYA CHAUHAN	GARIMA CHAUHAN	23-09-2021	06-07-2022	106
91	KANHAYA LAL	KHUSHBOO	23-09-2021	06-07-2022	106
92	KANHAYA LAL	M1EHAK	23-09-2021	06-07-2022	106
93	SANTOSH	KHUSH	24-09-2021	06-07-2022	105

Sl. No.	Beneficiary Name	Name of Student	Date of Application received	Date of Payment made	Delay
94	SANTOSH	MUSKAN	24-09-2021	06-07-2022	105
95	SURESH KUMAR	SONIYA	24-09-2021	06-07-2022	105
96	SURESH KUMAR	SHIVANI	24-09-2021	06-07-2022	105
97	JAI SINGH	RAMAN	24-09-2021	06-07-2022	105
98	JAI SINGH	SANJANA	24-09-2021	06-07-2022	105
99	BHANUMATI	DHARMINDER	24-09-2021	06-07-2022	105
100	SHIV NARAYAN	NEHA	24-09-2021	06-07-2022	105
101	SURJIT SINGH	HARMANJOT	24-09-2021	06-07-2022	105
102	DEVANAND	AKASH	24-09-2021	06-07-2022	105
103	SHIV PRAKASH	ANANAYA	24-09-2021	06-07-2022	105
104	WARISH ALI	TAMANA	24-09-2021	06-07-2022	105
105	WARISH ALI	TAIBA	24-09-2021	06-07-2022	105
106	JAGDISH	RANI	24-09-2021	06-07-2022	105
107	SHAHAJAD	AARZU	24-09-2021	06-07-2022	105
108	SHAHAJAD	AMAN	24-09-2021	06-07-2022	105
109	RAJU	KAJAL	24-09-2021	06-07-2022	105
110	RAJU	RANI	24-09-2021	06-07-2022	105
111	SURESH	SALONI	24-09-2021	06-07-2022	105
112	SURESH	MOHIT	24-09-2021	06-07-2022	105
113	GAURI SHANKAR PAL	S H I V A N I	27-09-2021	06-07-2022	102
114	GAURI SHANKAR PAL	AMAN KUMAR	27-09-2021	06-07-2022	102
115	INDER LAL	ANJNI	27-09-2021	06-07-2022	102
116	SHASHI RANJAN PRASA	CHANDANI	27-09-2021	06-07-2022	102
117	SHASHI RANJAN PRASA	AMRITA	27-09-2021	06-07-2022	102
118	RAJ KUMAR	SONU	27-09-2021	06-07-2022	102
119	RAJ KUMAR	KARAN	27-09-2021	06-07-2022	102
120	BRIND KUMAR	SHIVANSHI	27-09-2021	06-07-2022	102
121	RAM PREET	KAJAL	27-09-2021	06-07-2022	102
122	GHURAN BHANDARI	DIPESH	27-09-2021	06-07-2022	102
123	GHURAN BHANDARI	DIPANSHU	27-09-2021	06-07-2022	102
124	SURESH	MANPREET	27-09-2021	06-07-2022	102
125	SHAAHID AHMED	SALMAN	27-09-2021	06-07-2022	102
126	SHAAHID AHMED	SHAHIN	27-09-2021	06-07-2022	102
127	RAM KUMAR	KARISHMA	27-09-2021	06-07-2022	102
128	RAM KUMAR	SHIVAM	27-09-2021	06-07-2022	102
129	NIRANJAN SHARMA	ANKUSH	27-09-2021	06-07-2022	102
130	NIRANJAN SHARMA	SAKSHI	27-09-2021	06-07-2022	102
131	DABLU KUMAR YADAV	KANIHYA	27-09-2021	06-07-2022	102
132	DABLU KUMAR YADAV	PURSHOTAM	27-09-2021	06-07-2022	102
133	SARVESH KUMAR	MINAKSHI	27-09-2021	06-07-2022	102
134	SARVESH KUMAR	MANSHI	27-09-2021	06-07-2022	102
135	SUBHASH YADAV	PARRI	27-09-2021	06-07-2022	102
136	SUBHASH YADAV	KHUSHI	27-09-2021	06-07-2022	102
137	VINOD KUMAR	AASHISH	27-09-2021	06-07-2022	102
138	ANIL KUMAR PRAJAPATI	DIVYANSHI	27-09-2021	06-07-2022	102
139	ANIL KUMAR PRAJAPATI	MEHAK	27-09-2021	06-07-2022	102
140	ARJUN	SONU	27-09-2021	06-07-2022	102
141	ARJUN	AMIT	27-09-2021	06-07-2022	102
142	SUBHASH KUMAR SONI	ANCHAL	27-09-2021	06-07-2022	102

Sl. No.	Beneficiary Name	Name of Student	Date of Application received	Date of Payment made	Delay
143	SUBHASH KUMAR SONI	SHIKHA	27-09-2021	06-07-2022	102
144	SURAJ PAL	ASHA	27-09-2021	06-07-2022	102
145	SURAJ PAL	RUBY	27-09-2021	06-07-2022	102
146	BADRI PRASAD	SANJANA	27-09-2021	06-07-2022	102
147	BADRI PRASAD	SHIVANI	27-09-2021	06-07-2022	102
148	NANU	MOHINI	27-09-2021	06-07-2022	102
149	NANU	ANIKET	27-09-2021	06-07-2022	102
150	SHIV LOCHAN	SHANVEER	28-09-2021	06-07-2022	101
151	PUJI	RANI	28-09-2021	06-07-2022	101
152	RAKESH KUMAR	JAI SINGH	28-09-2021	06-07-2022	101
153	RAKESH KUMAR	KAVITA	28-09-2021	06-07-2022	101
154	RAJIV SHARMA	HARDIK KUMAR	28-09-2021	06-07-2022	101
155	RAJIV SHARMA	AAKANKSHA	28-09-2021	06-07-2022	101
156	KARPAGAM	KAVYA	28-09-2021	06-07-2022	101
157	KARPAGAM	ASHVITA	28-09-2021	06-07-2022	101
158	LAL BAHADUR	MANJARI	28-09-2021	06-07-2022	101
159	RANU	ABHAY	28-09-2021	06-07-2022	101
160	VISHNU PARSAD	ASHU	28-09-2021	06-07-2022	101
161	UDAY KANT SHARMA	MANISHA KUMAR	28-09-2021	06-07-2022	101
162	KAMLESH	PRIGYA GAUTAM	28-09-2021	06-07-2022	101
163	KAMLESH	REETA GAUTAM	28-09-2021	06-07-2022	101
164	SUBHASH RAM	MONIKA	28-09-2021	06-07-2022	101
165	SUBHASH RAM	SURAJ	28-09-2021	06-07-2022	101
166	SUNIL CHAUPAL	JYOTI KUMARI	28-09-2021	06-07-2022	101
167	BAHRAT SINGH	DIVYA	28-09-2021	06-07-2022	101
168	BAHRAT SINGH	SUMIT KUMAR	28-09-2021	06-07-2022	101
169	SUNDER LAL	PRIYA	28-09-2021	06-07-2022	101
170	SUNDER LAL	RIYA	28-09-2021	06-07-2022	101
171	PATIRAJ	BITTU	28-09-2021	06-07-2022	101
172	PATIRAJ	KHUSHI	28-09-2021	06-07-2022	101
173	SOM PAL	RAJNI KUMAR	28-09-2021	06-07-2022	101
174	SOM PAL	GAURAV	28-09-2021	06-07-2022	101
175	MA H I N D E R KUMAR	SIMRAN	29-09-2021	06-07-2022	100
176	MA H I N D E R KUMAR	SONALIKA	29-09-2021	06-07-2022	100
177	SHIV PUJAN SINGH	AYUSHI	29-09-2021	06-07-2022	100
178	SHIV PUJAN SINGH	SANYA SINGH	29-09-2021	06-07-2022	100
179	JAGWATI	SHIWANI	29-09-2021	06-07-2022	100
180	JAGWATI	DEVENDER	29-09-2021	06-07-2022	100
181	AJAY KUMAR	MUSKAN	29-09-2021	06-07-2022	100
182	AJAY KUMAR	ANJALI	29-09-2021	06-07-2022	100
183	RAMKISHOR	ROHIT	29-09-2021	06-07-2022	100
184	RAMKISHOR	SHIVKANT	29-09-2021	06-07-2022	100
185	SATISH CHANDER	SANJANA	29-09-2021	06-07-2022	100
186	SATISH CHANDER	MOHIT	29-09-2021	06-07-2022	100
187	INDU DEVI	MANKHUSH	29-09-2021	06-07-2022	100
188	INDU DEVI	RAVI	29-09-2021	06-07-2022	100
189	REKHA	DIPANSHU	29-09-2021	06-07-2022	100
190	REKHA	ARJUN	29-09-2021	06-07-2022	100
191	HEERA LAL MAURYA	ROHIT	29-09-2021	06-07-2022	100



Sl. No.	Beneficiary Name	Name of Student	Date of Application received	Date of Payment made	Delay
192	MANOJ SHARMA	NANDINI KUMARI	29-09-2021	06-07-2022	100
193	MANOJ SHARMA	NIDHI	29-09-2021	06-07-2022	100
194	RAMHIT MAURYA	ANSH MAURYA	29-09-2021	06-07-2022	100
195	RAMHIT MAURYA	ADARSH MAURYA	29-09-2021	06-07-2022	100
196	GULAB PARJAPAT	POOJA	29-09-2021	06-07-2022	100
197	SHRI NIWAS	SOURABH KUMAR GUPTA	29-09-2021	06-07-2022	100
198	JAI PARKASHAYADAV	SADHANA YADAV	29-09-2021	06-07-2022	100
199	JAI PARKASHAYADAV	SADHANA YADAV	29-09-2021	06-07-2022	100
200	SARF RAJ	MOHD SAAD	29-09-2021	06-07-2022	100
201	SARF RAJ	AISHA PARVEEN	29-09-2021	06-07-2022	100
202	PRADEEP KUMAR	GUNGUN	29-09-2021	06-07-2022	100
203	PRADEEP KUMAR	TANNU	29-09-2021	06-07-2022	100
204	RAMSARIKH YADAV	NEHA YADAV	29-09-2021	06-07-2022	100
205	RAMSARIKH YADAV	MAHIMA YADAV	29-09-2021	06-07-2022	100
206	SUSHILA YADAV	GAURAV	29-09-2021	06-07-2022	100
207	SUSHILA YADAV	BARSHA	29-09-2021	06-07-2022	100
208	GULJAR	MUSKAN	29-09-2021	06-07-2022	100
209	GULJAR	RAHNUMA	29-09-2021	06-07-2022	100
210	GUDDI DEVI	DIMPLE	29-09-2021	06-07-2022	100
211	ANIL KUMAR	KANCHAN	29-09-2021	06-07-2022	100
212	HANSWATI	NEELAM	29-09-2021	06-07-2022	100
213	POONAM	ANKIT	29-09-2021	06-07-2022	100
214	ANARKALI	SUMAN	29-09-2021	06-07-2022	100
215	KAMLA	GOVINDA	29-09-2021	06-07-2022	100
216	KAMLA	GAUTAM	29-09-2021	06-07-2022	100
217	TOTA	PHOOLWATI	29-09-2021	06-07-2022	100
218	TOTA	KAJAL	29-09-2021	06-07-2022	100
219	JAI PARKASH	NAGENDER	29-09-2021	06-07-2022	100
220	JAI PARKASH	POOJA	29-09-2021	06-07-2022	100
221	NANHE LAL	MOHIT	29-09-2021	06-07-2022	100
222	LAL JI	LAXMI DEVI	29-09-2021	06-07-2022	100
223	LAL JI	JASWANT KUMAR	29-09-2021	06-07-2022	100
224	HIRA LAL	ARCHANA	29-09-2021	06-07-2022	100
225	HIRA LAL	BANDANI	29-09-2021	06-07-2022	100
226	KRISHNA CHAND	ROSHNI KUMARI	29-09-2021	06-07-2022	100
227	MAJAY KUMAR	SARITA	29-09-2021	06-07-2022	100
228	MAJAY KUMAR	ROHIT	29-09-2021	06-07-2022	100
229	DHUNU	ARCHANA	30-09-2021	06-07-2022	99
230	NOOR ALAM MANSURI	RUKSHAD ALAM MANSURI	30-09-2021	06-07-2022	99
231	SHER BAHADUR	KIRAN	30-09-2021	06-07-2022	99
232	RISHI DEV SINGH	MANISHA	30-09-2021	06-07-2022	99
233	UDAY SHANKAR	KHUSHBU KUMARI	30-09-2021	06-07-2022	99
234	UDAY SHANKAR	AKANSHA KUMARI	30-09-2021	06-07-2022	99
235	SANDEEP KUMAR	DEEPSHIKA	30-09-2021	06-07-2022	99
236	RANDHIR KUMAR	SHIVANI	30-09-2021	06-07-2022	99
237	RANDHIR KUMAR	RENU DEVI	30-09-2021	06-07-2022	99
238	DARUGA HARIJAN	LUVKUSH	30-09-2021	06-07-2022	99
239	DARUGA HARIJAN	JAIKISH	30-09-2021	06-07-2022	99
240	RAM SANEHI	KOMAL	30-09-2021	06-07-2022	99

Sl. No.	Beneficiary Name	Name of Student	Date of Application received	Date of Payment made	Delay
241	RAM SANEHI	RITA	30-09-2021	06-07-2022	99
242	DHAROPA	SATYAM KUMAR	30-09-2021	06-07-2022	99
243	DHAROPA	SHIVAM	30-09-2021	06-07-2022	99
244	RAM RATTAN	ANMOL	30-09-2021	06-07-2022	99
245	SUBHASH SHARMA	ANJALI KUMARI	30-09-2021	06-07-2022	99
246	SUBHASH SHARMA	HIMANSHU KUMAR	30-09-2021	06-07-2022	99
247	SURESH KUMAR YADAV	CHANDRA KUMAR YADAV	30-09-2021	06-07-2022	99
248	SURESH KUMAR YADAV	ANITA KUMARI	30-09-2021	06-07-2022	99
249	LOVE	KHUSHI	30-09-2021	06-07-2022	99
250	HADISH MOHAMMAD	GULAB HUSSAIN	30-09-2021	06-07-2022	99
251	AMIR ANSARI	NAGMA	30-09-2021	06-07-2022	99
252	PURAN KUMAR	AAROHI	30-09-2021	06-07-2022	99
253	VIKRAM	VANSHIKA	30-09-2021	06-07-2022	99
254	VIKRAM	ISHIKA	30-09-2021	06-07-2022	99
255	RAM CHANDER	PARMOD	30-09-2021	06-07-2022	99
256	RAM CHANDER	KAJAL	30-09-2021	06-07-2022	99
257	DALJEET	PRIYA	30-09-2021	06-07-2022	99
258	SUMIT KUMAR	AMRIT SHARMA	30-09-2021	06-07-2022	99
259	SUMIT KUMAR	RAJENDER SHARMA	30-09-2021	06-07-2022	99
260	ISHRAR AHMAD	UBAID UR REHMAN	30-09-2021	06-07-2022	99
261	BAHADUR SINGH	VICKY	30-09-2021	06-07-2022	99
262	LONGSHRI	RAVI	30-09-2021	06-07-2022	99
263	AJAY KUMAR	ARJUN	30-09-2021	06-07-2022	99
264	AJAY KUMAR	ANANDI	30-09-2021	06-07-2022	99
265	NEMWATI	PRAKASH	30-09-2021	06-07-2022	99
266	NEMWATI	KHUSHBOO	30-09-2021	06-07-2022	99
267	GOPI CHAND GUPTA	JAI CHAND GUPTA	30-09-2021	06-07-2022	99
268	GOPI CHAND GUPTA	SATISH CHAND GUPTA	30-09-2021	06-07-2022	99
269	SHRIMAN YADAV	ANSHIKA	30-09-2021	06-07-2022	99
270	SHRIMAN YADAV	SHIVANGII	30-09-2021	06-07-2022	99
271	PAPPU SHARMA	AKASH SHARMA	30-09-2021	06-07-2022	99
272	PAPPU SHARMA	KAJAL KUMARI	30-09-2021	06-07-2022	99
273	DURGESH MAURYA KUMAR	ARUN MAURYA	30-09-2021	06-07-2022	99
274	AMAR SINGH	KHUSHI	30-09-2021	06-07-2022	99
275	AMAR SINGH	REENA	30-09-2021	06-07-2022	99
276	MITHLESH	NANDINI	30-09-2021	06-07-2022	99
277	MITHLESH	NITISH	30-09-2021	06-07-2022	99
278	MAHABIR	AKASH	30-09-2021	06-07-2022	99
279	MAHABIR	VIKASH	30-09-2021	06-07-2022	99
280	SHIV SHANKAR	RAGINI	30-09-2021	06-07-2022	99
281	SHIV SHANKAR	KHUSHBU	01-10-2021	06-07-2022	98
282	RAJA RAM	AASHVEEN	01-10-2021	06-07-2022	98
283	RAJA RAM	MANVI	01-10-2021	06-07-2022	98
284	KHALID	MOHAMMAD ANAS	01-10-2021	06-07-2022	98
285	SACHIN KUMAR	KOMAL	01-10-2021	06-07-2022	98
286	TIRTH RAJ	SONI	01-10-2021	06-07-2022	98
287	TIRTH RAJ	SIKHA	01-10-2021	06-07-2022	98
288	RAM SARAN SINGH	PREETI KUMARI	01-10-2021	06-07-2022	98
289	DEVENDER KUMAR	KIRAN KUMARI	01-10-2021	06-07-2022	98

Sl. No.	Beneficiary Name	Name of Student	Date of Application received	Date of Payment made	Delay
290	DEVENDER KUMAR	KARAN KUMAR	01-10-2021	06-07-2022	98
291	DHARMANDER SINGH	POOJA	01-10-2021	06-07-2022	98
292	DHARMANDER SINGH	SHALU DEVI	01-10-2021	06-07-2022	98
293	VINOD SHAH	NISHA	01-10-2021	06-07-2022	98
294	VINOD SHAH	NEHA YADAV	01-10-2021	06-07-2022	98
295	BALMIKI PANDIT	MADHURI KUMARI	01-10-2021	06-07-2022	98
296	BALMIKI PANDIT	MAMTA KUMARI	01-10-2021	06-07-2022	98
297	ANSAR ALI	HASNAIN ALI	01-10-2021	06-07-2022	98
298	ANSAR ALI	HASSAN ALI	01-10-2021	06-07-2022	98
299	RAM KI	PAWAN KUMAR	01-10-2021	06-07-2022	98
300	KRANTI	SANTOSH	01-10-2021	06-07-2022	98
301	KRANTI	DEEPAK	01-10-2021	06-07-2022	98
302	RAJU	BADAL KUMAR	01-10-2021	06-07-2022	98
303	MANOJ SHARMA	JYOTI KUMARI	01-10-2021	06-07-2022	98
304	MANOJ SHARMA	AKASH KUMAR	01-10-2021	06-07-2022	98
305	SHAM BAHADUR	RAMAKANT	01-10-2021	06-07-2022	98
306	SHAM BAHADUR	CHANDINI	01-10-2021	06-07-2022	98
307	KANHIYA LAL	NAINA DEVI	01-10-2021	06-07-2022	98
308	KANHIYA LAL	SANDEEP KUMAR	01-10-2021	06-07-2022	98
309	NIRMAL KUMAR	AMAN SOURABH	01-10-2021	06-07-2022	98
310	NAND KISHOR SHARMA	AJIT SHARMA	01-10-2021	06-07-2022	98
311	VINOD KUMAR	GAURAV YADAV	01-10-2021	06-07-2022	98
312	VINOD KUMAR	SHREYA	04-10-2021	06-07-2022	95
313	TARA DEVI	KARUNA	04-10-2021	06-07-2022	95
314	SHAM LAL	KIRAN	04-10-2021	06-07-2022	95
315	MUNSHI	RINKU	04-10-2021	06-07-2022	95
316	MUNSHI	SANJANA	04-10-2021	06-07-2022	95
317	BHANWATI	ANJALI	04-10-2021	06-07-2022	95
318	BHANWATI	RAJKUMARI	04-10-2021	06-07-2022	95
319	VASADEV	KOMAL PRAJAPATI	04-10-2021	06-07-2022	95
320	VASADEV	PAYAL PRAJAPATI	04-10-2021	06-07-2022	95
321	RAJESH SINGH	ANURAG SINGH	04-10-2021	06-07-2022	95
322	RAJESH SINGH	ADITYA SINGH	04-10-2021	06-07-2022	95
323	SURENDER KUMAR	CHANDINI	04-10-2021	06-07-2022	95
324	SURENDER KUMAR	BANDANI	04-10-2021	06-07-2022	95
325	CHHOTELAL SHARMA	NANDANI	04-10-2021	06-07-2022	95
326	CHHOTELAL SHARMA	ROSHNI	04-10-2021	06-07-2022	95
327	SARABJIT SHARMA	BHUSHAN	04-10-2021	06-07-2022	95
328	SARABJIT SHARMA	AMIT SHARMA	04-10-2021	06-07-2022	95
329	VAKIL SHARMA	KOMAL	04-10-2021	06-07-2022	95
330	VAKIL SHARMA	ANUJ SHARMA	04-10-2021	06-07-2022	95
331	RAM DASS PRAJAPATI	RAGINI	04-10-2021	06-07-2022	95
332	SONIA	AKANSHA	04-10-2021	06-07-2022	95
333	VIJAY KUMAR SANYAL	MANISH KUMAR SANYAL	04-10-2021	06-07-2022	95
334	VIJAY KUMAR SANYAL	MOHIT KUMAR SANYAL	04-10-2021	06-07-2022	95
335	VIKAS SHARMA	ABHISHEK KUMAR	04-10-2021	06-07-2022	95
336	VIKAS SHARMA	ANJALI KUMARI	04-10-2021	06-07-2022	95
337	CHANDER SHEKHAR	MANNAT	04-10-2021	06-07-2022	95
338	CHANDER SHEKHAR	BHANVI	04-10-2021	06-07-2022	95

Sl. No.	Beneficiary Name	Name of Student	Date of Application received	Date of Payment made	Delay
339	RAKESH KUMAR	DEEPAK	04-10-2021	06-07-2022	95
340	RAMMILAN BANSKAR	PRINCE	04-10-2021	06-07-2022	95
341	SHAMBHU PASWAN	SWETHA KUMARI	04-10-2021	06-07-2022	95
342	SHAMBHU PASWAN	ABHISHEK	04-10-2021	06-07-2022	95
343	YOGESH SHARMA	SUMAN	04-10-2021	06-07-2022	95
344	YOGESH SHARMA	ROLI	04-10-2021	06-07-2022	95
345	ASHOK SHARMA	BHARTI KUMARI	04-10-2021	06-07-2022	95
346	BRHAMA NAND	SONAM	04-10-2021	06-07-2022	95
347	BRHAMA NAND	MANITA	04-10-2021	06-07-2022	95
348	RATI KANTA DASS	BARSA RANI	04-10-2021	06-07-2022	95
349	RATI KANTA DASS	RUDRA KANTA	04-10-2021	06-07-2022	95
350	YOGINDER PARSAD	SANJEEV KUMAR	04-10-2021	06-07-2022	95
351	KUSHMWATI	AJAY SINGH	04-10-2021	06-07-2022	95
352	KUSHMWATI	KIRAN	04-10-2021	06-07-2022	95
353	SHIV KUMAR	BHOLA	05-10-2021	06-07-2022	94
354	SHIV KUMAR	BHARTI	05-10-2021	06-07-2022	94
355	BANSI LAL	AKASH	05-10-2021	06-07-2022	94
356	BANSI LAL	VISHAL KUMAR	05-10-2021	06-07-2022	94
357	INDER PAL	NANCY	05-10-2021	06-07-2022	94
358	INDER PAL	NITIN	05-10-2021	06-07-2022	94
359	HARI KISHORE SHARMA	ANKUSH SHARMA	05-10-2021	06-07-2022	94
360	NEELAM	AARTI	05-10-2021	06-07-2022	94
361	NEELAM	RAJU	05-10-2021	06-07-2022	94
362	HARI BALAM SINGH	AKASH KUMAR	05-10-2021	06-07-2022	94
363	HARI BALAM SINGH	MEGHA KUMARI	05-10-2021	06-07-2022	94
364	JEEBACHH MAGHTO	HEMCHAND	05-10-2021	06-07-2022	94
365	PARMOD KUMAR	UPASANA	05-10-2021	06-07-2022	94
366	PARMOD KUMAR	SUMIT	05-10-2021	06-07-2022	94
367	RAJESH KUMAR	SANIYA	05-10-2021	06-07-2022	94
368	SANJU	HIMANSHU	05-10-2021	06-07-2022	94
369	SANJU	DIPANSHU	05-10-2021	06-07-2022	94
370	MD NASHIM	KASHISH	05-10-2021	06-07-2022	94
371	AMIT	AJAY	05-10-2021	06-07-2022	94
372	AMIT	ABHAY	05-10-2021	06-07-2022	94
373	KRISHAN KUMAR	ANKESH BHIM BODH	05-10-2021	06-07-2022	94
374	KRISHAN KUMAR	ANKITA BODH	05-10-2021	06-07-2022	94
375	JAI BAHADUR YADAV	KAJAL	05-10-2021	06-07-2022	94
376	JAI BAHADUR YADAV	SONAM	05-10-2021	06-07-2022	94
377	SHIV KUMAR	BANDANA	05-10-2021	06-07-2022	94
378	SHIV KUMAR	VIKASH KUMAR	05-10-2021	06-07-2022	94
379	GURBACHAN	NEHA	05-10-2021	06-07-2022	94
380	GURBACHAN	LAKSHMI	05-10-2021	06-07-2022	94
381	VIJAY SINGH	UDAY SINGH	06-10-2021	06-07-2022	93
382	SHARTU	SHIVAM	06-10-2021	06-07-2022	93
383	SHARTU	KAJAL	06-10-2021	06-07-2022	93
384	AMARJEET	RAKHI	06-10-2021	06-07-2022	93
385	AMARJEET	AMIT KUMAR	06-10-2021	06-07-2022	93
386	AMARNATH	PRADEEP KUMAR	06-10-2021	06-07-2022	93
387	LAKHWINDER SINGH	SAKSHAM SINGH	06-10-2021	06-07-2022	93

Sl. No.	Beneficiary Name	Name of Student	Date of Application received	Date of Payment made	Delay
388	LAKHWINDER SINGH	GURJOT SINGH	06-10-2021	06-07-2022	93
389	RATTAN LAL	ARVIND	06-10-2021	06-07-2022	93
390	RAJA RAM SHARMA	UDAY SHARMA	06-10-2021	06-07-2022	93
391	RAJA RAM SHARMA	KAJAL KUMARI	06-10-2021	06-07-2022	93
392	BIPIN PANDIT	GAURAV KUMAR	06-10-2021	06-07-2022	93
393	BIPIN PANDIT	SANIYA KUMARI	06-10-2021	06-07-2022	93
394	FIRTU	KAJAL	06-10-2021	06-07-2022	93
395	IBRAR ALI	AIYSHA	06-10-2021	06-07-2022	93
396	RAADHA KRISHANA	AJAY	06-10-2021	06-07-2022	93
397	AJAY SHARMA	VIVEK SHARMA	06-10-2021	06-07-2022	93
398	RAMWATI	SANJEEV	06-10-2021	06-07-2022	93
399	PAWAN KUMAR	PANKAJ	06-10-2021	06-07-2022	93
400	PRABHU DAYAL	SANJAY	06-10-2021	06-07-2022	93
401	VIJAY MEHTA	AKASH	06-10-2021	06-07-2022	93
402	GANESH SHARMA	RAKESH KUMAR SHARMA	06-10-2021	06-07-2022	93
403	GANESH SHARMA	ANCHAL	06-10-2021	06-07-2022	93
404	ARJUN	SHIVAM	06-10-2021	06-07-2022	93
405	ARJUN	RAJU	06-10-2021	06-07-2022	93
406	DALIP KUMAR	RESHAM KUMARI	06-10-2021	06-07-2022	93
407	LAL BACHAN YADAV	JYOTI YADAV	06-10-2021	06-07-2022	93
408	AMIT JAIN	DHRITHI JAIN	06-10-2021	06-07-2022	93
409	SAVITRI	URMILA	06-10-2021	06-07-2022	93
410	RAJA RAM	SANJALI	07-10-2021	06-07-2022	92
411	RAJA RAM	SHIVANI KUMARI	07-10-2021	06-07-2022	92
412	DINESH SINGH	DEEPAK SINGH	07-10-2021	06-07-2022	92
413	UPKAR SINGH	ANKITA	07-10-2021	06-07-2022	92
414	UPKAR SINGH	AVANTIKA SINGH	07-10-2021	06-07-2022	92
415	LAL BAHADUR	NIKHIL	07-10-2021	06-07-2022	92
416	LAL BAHADUR	SURAJ	07-10-2021	06-07-2022	92
417	PREM PAL	LALIT	07-10-2021	06-07-2022	92
418	BABU RAM	KAJAL	07-10-2021	06-07-2022	92
419	BABU RAM	AKASH	07-10-2021	06-07-2022	92
420	RAJENDAR SHARMA	RUBY	07-10-2021	06-07-2022	92
421	NISAR HAMMAD	MOHAMMAD SOYAB	07-10-2021	06-07-2022	92
422	NISAR HAMMAD	SUHAIL KHAN	07-10-2021	06-07-2022	92
423	DINESH	AMAR GAUTAM	07-10-2021	06-07-2022	92
424	NIRANJAN SHARMA	PRIYA KUMARI	08-10-2021	06-07-2022	91
425	NIRANJAN SHARMA	HARVINDER SHARMA	08-10-2021	06-07-2022	91
426	SUBODH SHARMA	RUCHI KUMARI	08-10-2021	06-07-2022	91
427	SUBODH SHARMA	ABHISHEK SHARMA	08-10-2021	06-07-2022	91
428	SANJAY YADAV	ANSHIKA	08-10-2021	06-07-2022	91
429	MANJU DEVI	JAI KISHAN	08-10-2021	06-07-2022	91
430	MANJU DEVI	CHAITEN	08-10-2021	06-07-2022	91
431	LAKSHMI	KHUSHI	08-10-2021	06-07-2022	91
432	LAKSHMI	SHALINI	08-10-2021	06-07-2022	91
433	SHYAM SINGH	NAINA	08-10-2021	06-07-2022	91
434	SHYAM SINGH	DEVRAJ	08-10-2021	06-07-2022	91
435	SHER SINGH	JANKI	08-10-2021	06-07-2022	91
436	SHER SINGH	RAVI	08-10-2021	06-07-2022	91

Sl. No.	Beneficiary Name	Name of Student	Date of Application received	Date of Payment made	Delay
437	DAYA RAM VERMA	SUMAN DEVI VERMA	08-10-2021	06-07-2022	91
438	DAYA RAM VERMA	HARI RAM VERMA	08-10-2021	06-07-2022	91
439	AJORA	SUMIT	11-10-2021	06-07-2022	88
440	AJORA	KASHISH	11-10-2021	06-07-2022	88
441	CHANDRA DEV SHARMA	ROHIT KUMAR	11-10-2021	06-07-2022	88
442	CHANDRA DEV SHARMA	RUPESH KUMAR	11-10-2021	06-07-2022	88
443	SURAJ PAL	ASHOK	11-10-2021	06-07-2022	88
444	SURAJ PAL	PRITI	11-10-2021	06-07-2022	88
445	RAM MURTI PANDIT	JANVI	11-10-2021	06-07-2022	88
446	RAM MURTI PANDIT	NIKITA	11-10-2021	06-07-2022	88
447	MUKHTAR AHMED	MANTSHA	11-10-2021	06-07-2022	88
448	MUKHTAR AHMED	SADHIK ANSARI	11-10-2021	06-07-2022	88
449	BHEERUG PRASAD	RAJ KUMAR	11-10-2021	06-07-2022	88
450	ANITA	KUMKUM	11-10-2021	06-07-2022	88
451	ANITA	PINKY	11-10-2021	06-07-2022	88
452	VINOD KUMAR	VEERU	11-10-2021	06-07-2022	88
453	GHANSHYAM	KAMLESH	11-10-2021	06-07-2022	88
454	GHANSHYAM	SITAL	11-10-2021	06-07-2022	88
455	RAJENDRA CHAUHAN	KHUSHBOO	11-10-2021	06-07-2022	88
456	RAJENDRA CHAUHAN	PUSHPA KUMARI	11-10-2021	06-07-2022	88
457	TRILOKI	PRATIMA	11-10-2021	06-07-2022	88
458	SHIV CHAND	KAMAL	11-10-2021	06-07-2022	88
459	SHIV CHAND	SUDHA	11-10-2021	06-07-2022	88
460	RAJENDRA KUMAR	KUSUM	11-10-2021	06-07-2022	88
461	RAJENDRA KUMAR	RAVI	11-10-2021	06-07-2022	88
462	RAJESH CHAUHAN	NIKITA	11-10-2021	06-07-2022	88
463	MUNNI RAJ	HIMANSHU	11-10-2021	06-07-2022	88
464	RAM CHANDRA	KHUSHBOO	11-10-2021	06-07-2022	88
465	AMIT KUMAR	ADITYA	11-10-2021	06-07-2022	88
466	AMIT KUMAR	SHALU	11-10-2021	06-07-2022	88
467	BHURE	SANJANA	11-10-2021	06-07-2022	88
468	BHURE	NIDHI	11-10-2021	06-07-2022	88
469	INDUVATI	NANDINI	11-10-2021	06-07-2022	88
470	DEVAN PASWAN	SONU PASWAN	11-10-2021	06-07-2022	88
471	RATAN LAL	NISHA	11-10-2021	06-07-2022	88
472	RATAN LAL	RAHUL	11-10-2021	06-07-2022	88
473	JIYA LAL	AARTI	12-10-2021	06-07-2022	87
474	BASANT PANDIT	LAKSHMI KUMARI	12-10-2021	06-07-2022	87
475	BASANT PANDIT	KOMAL KUMARI	12-10-2021	06-07-2022	87
476	RAM NIVAS	SUNNY	12-10-2021	06-07-2022	87
477	RAM NIVAS	LEELA DEVI	12-10-2021	06-07-2022	87
478	VINITA DEVI	PRINCE KUMAR	12-10-2021	06-07-2022	87
479	VINITA DEVI	RAGINI KUMARI	12-10-2021	06-07-2022	87
480	SAHADEV MANDAL	MANSHU	12-10-2021	06-07-2022	87
481	MAHESH SHAH	SAKSHI RANI	12-10-2021	06-07-2022	87
482	MAHESH SHAH	NEHA	12-10-2021	06-07-2022	87
483	RAM KRIPAL	NEHA	12-10-2021	06-07-2022	87
484	RAM KRIPAL	VIKAS	12-10-2021	06-07-2022	87
485	SANJAY KUMAR	ARPIT	12-10-2021	06-07-2022	87



Sl. No.	Beneficiary Name	Name of Student	Date of Application received	Date of Payment made	Delay
486	SHYAM LAL	ANOOP KUMAR	12-10-2021	06-07-2022	87
487	JAYANT KUMAR	AYUSH KUMAR	12-10-2021	06-07-2022	87
488	JAYANT KUMAR	KASHISH	12-10-2021	06-07-2022	87
489	KAILASH	KHUSHBOO	12-10-2021	06-07-2022	87
490	NAND KISHORE	NEVEDIYA	12-10-2021	06-07-2022	87
491	NAND KISHORE	JIGYASA	12-10-2021	06-07-2022	87
492	BITTU	VANSHIKA	12-10-2021	06-07-2022	87
493	BITTU	HIMANSHU	12-10-2021	06-07-2022	87
494	ASMANJAN KUMAR SHARMA	ANSH KUMAR SHARMA	13-10-2021	06-07-2022	86
495	CHANDAR SEKHAR	KARISHMA	13-10-2021	06-07-2022	86
496	HETILAL	KOMAL KUMARI	13-10-2021	06-07-2022	86
497	HETILAL	SACHIN SHARMA	13-10-2021	06-07-2022	86
498	SONU	SHIVANGI	13-10-2021	06-07-2022	86
499	PINTU SHARMA	KOMAL KUMARI	13-10-2021	06-07-2022	86
500	PINTU SHARMA	KAMALDEEP SHARMA	13-10-2021	06-07-2022	86
501	MOHAMMAD NAZIM	MOHAMMAD DANISH	13-10-2021	06-07-2022	86
502	MOHAMMAD NAZIM	ALEESHA	13-10-2021	06-07-2022	86
503	OM PRAKASH PATEL	SURAJ PATEL	13-10-2021	06-07-2022	86
504	OM PRAKASH PATEL	RISHABH	13-10-2021	06-07-2022	86
505	NANDAN SINGH	SAPNA KUMARI	13-10-2021	06-07-2022	86
506	MALA DEVI	ARUN	13-10-2021	06-07-2022	86
507	RAJ KUMAR	RAKHI	13-10-2021	06-07-2022	86
508	RAJKUMAR	NAMAN	13-10-2021	06-07-2022	86
509	NANHE LAL	MUSKAAN	13-10-2021	06-07-2022	86
510	NANHE LAL	ANCHAL	13-10-2021	06-07-2022	86
511	TRILOKI	ABHIMANYU	13-10-2021	06-07-2022	86
512	MANOJ SHAH	KAJAL	13-10-2021	06-07-2022	86
513	MANOJ SHAH	VIKRAM	13-10-2021	06-07-2022	86
514	KUSUM	ROHIT	13-10-2021	06-07-2022	86
515	KUSUM	RITESH	13-10-2021	06-07-2022	86
516	BINTU	DIPANSHU	14-10-2021	06-07-2022	85
517	BINTU	NEHA	14-10-2021	06-07-2022	85
518	SHISH PAL	NEERAJ	14-10-2021	06-07-2022	85
519	SHISH PAL	AARTI	14-10-2021	06-07-2022	85
520	BANSILAL	MUKESH	14-10-2021	06-07-2022	85
521	MOHINDER SINGH	PRIYANKA	14-10-2021	06-07-2022	85
522	MOHINDER SINGH	HARSHIT	14-10-2021	06-07-2022	85
523	RAJNIKANT RAM	NEHA BHARTI	14-10-2021	06-07-2022	85
524	RAJNIKANT RAM	BALBIR KUMAR BHARTI	14-10-2021	06-07-2022	85
525	RAMJIT	ABHISHEK GAUTAM	14-10-2021	06-07-2022	85
526	SHIVCHARAN	CHANDANI	14-10-2021	06-07-2022	85
527	BILAL	REHMAN	14-10-2021	06-07-2022	85
528	BILAL	RIHAAN	14-10-2021	06-07-2022	85
529	RAMBACHAN	DEEPAK	14-10-2021	06-07-2022	85
530	IRFAN AHMAD	SAMEER AHMED	14-10-2021	06-07-2022	85
531	IRFAN AHMAD	AISHA JAHAN	14-10-2021	06-07-2022	85
532	VIJAY KUMAR	SARITA DEVI	14-10-2021	06-07-2022	85
533	VIJAY KUMAR	NANDINI RATHORE	14-10-2021	06-07-2022	85
534	AMARPAL	AMAN	14-10-2021	06-07-2022	85

Sl. No.	Beneficiary Name	Name of Student	Date of Application received	Date of Payment made	Delay
535	RAJ KISHORE	INDRASEN	14-10-2021	06-07-2022	85
536	SUSHIL KUMAR	DAMAN	14-10-2021	06-07-2022	85
537	SUSHIL KUMAR	NANDINI	14-10-2021	06-07-2022	85
538	RAJESH KUMAR	RAJKUMAR	14-10-2021	06-07-2022	85
539	RAJESH KUMAR	NAVJOT	14-10-2021	06-07-2022	85
540	MAN SINGH	PEHLAD	14-10-2021	06-07-2022	85
541	MAN SINGH	LAKSHMI	14-10-2021	06-07-2022	85
542	RAVINDER SHARMA	INDRAJIT KUMAR SHARMA	14-10-2021	06-07-2022	85
543	SHIV BAHADUR	SOURAV	14-10-2021	06-07-2022	85
544	SHIV BAHADUR	GAURAV	14-10-2021	06-07-2022	85
545	JADU SHARMA	SANDEEP SHARMA	18-10-2021	06-07-2022	81
546	JADU SHARMA	SANJANA	18-10-2021	06-07-2022	81
547	PRAMOD KUMAR	SUMIT KUMAR SHARMA	18-10-2021	06-07-2022	81
548	PRAMOD KUMAR	DEEPAK KUMARI	18-10-2021	06-07-2022	81
549	REKHA	SOHANA	18-10-2021	06-07-2022	81
550	REKHA	BHAGWAN DAS	18-10-2021	06-07-2022	81
551	SAHADEV YADAV	AMAN KUMAR	18-10-2021	06-07-2022	81
552	SAHADEV YADAV	AMRIT YADAV	18-10-2021	06-07-2022	81
553	MOHAMMAD NASIR	ARJZOO TASQI	18-10-2021	06-07-2022	81
554	MOHAMMAD NASIR	MOHAMMED JASMED ANSARI	18-10-2021	06-07-2022	81
555	RAM BOODH JOHAN	SHIVANI	18-10-2021	06-07-2022	81
556	VEER PAL SINGH	ANKITA	18-10-2021	06-07-2022	81
557	VEER PAL SINGH	HIMANSHI	18-10-2021	06-07-2022	81
558	LAKHMI SINGH	PRACHI	18-10-2021	06-07-2022	81
559	LAKHMI SINGH	SURJEET SINGH	18-10-2021	06-07-2022	81
560	RAM AVATAR	SHIVA	18-10-2021	06-07-2022	81
561	RAM AVATAR	SHIVANI	18-10-2021	06-07-2022	81
562	DINESH GUPTA	DIPESH GUPTA	18-10-2021	06-07-2022	81
563	RAJINDER KUMAR	ANJALI	18-10-2021	06-07-2022	81
564	RAJINDER KUMAR	ANSH KUMAR	18-10-2021	06-07-2022	81
565	KANHAIYA LAL YADAV	PRIYANKA	18-10-2021	06-07-2022	81
566	KANHAIYA LAL YADAV	KAVITA	18-10-2021	06-07-2022	81
567	MOHAMMAD IRFAN	RAFIA	18-10-2021	06-07-2022	81
568	MOHAMMAD IRFAN	SOPHIA	18-10-2021	06-07-2022	81
569	RAJ KUMAR	KRISHNA	18-10-2021	06-07-2022	81
570	KUSUM DEVI	JEEVAN	18-10-2021	06-07-2022	81
571	KUSUM DEVI	BIRENDER	18-10-2021	06-07-2022	81
572	KAMLESH	DEEPAK	18-10-2021	06-07-2022	81
573	KAMLESH	PINKY	18-10-2021	06-07-2022	81
574	SATISH SHARMA	AMIT	18-10-2021	06-07-2022	81
575	SATISH SHARMA	NAKAH SHARMA	18-10-2021	06-07-2022	81
576	DAYA SHANKAR	MANISH	19-10-2021	06-07-2022	80
577	ACHHELAL VERMA	NIKHIL	19-10-2021	06-07-2022	80
578	ACHHELAL VERMA	AAYUSH	19-10-2021	06-07-2022	80
579	MUKESH	SHIVAM	19-10-2021	06-07-2022	80
580	MUKESH	SATYAM	19-10-2021	06-07-2022	80
581	RANJIT KUMAR SHARMA	KARAN KUMAR	19-10-2021	06-07-2022	80
582	RANJIT KUMAR SHARMA	KHUSHI SHARMA	19-10-2021	06-07-2022	80



Sl. No.	Beneficiary Name	Name of Student	Date of Application received	Date of Payment made	Delay
583	MUNNI LAL SHARMA	RITIKA KUMARI	19-10-2021	06-07-2022	80
584	MUNNI LAL SHARMA	PRINCE KUMAR	19-10-2021	06-07-2022	80
585	SOMBIR	MOHIT KUMAR	19-10-2021	06-07-2022	80
586	SOMBIR	RAJAT KUMAR	19-10-2021	06-07-2022	80
587	AJAYPAL SINGH	ARUN	19-10-2021	06-07-2022	80
588	AJAYPAL SINGH	ANJALI	19-10-2021	06-07-2022	80
589	KRISHAN PAL	VINITA	19-10-2021	06-07-2022	80
590	KRISHAN PAL	LATA	19-10-2021	06-07-2022	80
591	MOHAMMAD GHUFRAN	SHAHEEN	19-10-2021	06-07-2022	80
592	JANKI DEVI	SURAJ	19-10-2021	06-07-2022	80
593	JANKI DEVI	AMIT	19-10-2021	06-07-2022	80
594	CHHOTE LAL	HEM LATA	19-10-2021	06-07-2022	80
595	ANAND PAL	NEELAM	19-10-2021	06-07-2022	80
596	ANAND PAL	PREETI	19-10-2021	06-07-2022	80
597	TARAVATI	RAJKUMAR	19-10-2021	06-07-2022	80
598	DHARAMVATI	ARUN	19-10-2021	06-07-2022	80
599	DHARAMVATI	CHANDRASEKHAR	19-10-2021	06-07-2022	80
600	MAHINDER MEHATO	AARTI	19-10-2021	06-07-2022	80
601	MAHINDER MEHATO	AMIT	19-10-2021	06-07-2022	80
602	RAMJI SHAH	KANCHAN	19-10-2021	06-07-2022	80
603	DEEP NARAYAN SINGH	OM PRIYA KUMARI	19-10-2021	06-07-2022	80
604	DEEP NARAYAN SINGH	PRINCE KUMAR	19-10-2021	06-07-2022	80
605	RAMANAND SAHNI	MAYA KUMARI	19-10-2021	06-07-2022	80
606	BIRPAL	KHUSHBU	19-10-2021	06-07-2022	80
607	BIRPAL	LAKSHMI	19-10-2021	06-07-2022	80
608	RAJENDER	MEENA	19-10-2021	06-07-2022	80
609	RAJENDER	KHUSHI	19-10-2021	06-07-2022	80
610	RAMNAVAL YADAV	ANU KUMARI	19-10-2021	06-07-2022	80
611	RAMNAVAL YADAV	ANUSHKA KUMARI	19-10-2021	06-07-2022	80
612	NANAK SINGH	HEENA DEVI	19-10-2021	06-07-2022	80
613	NANAK SINGH	RAJVINDER SINGH	19-10-2021	06-07-2022	80
614	GURBAN PURBEY	ANIL KUMAR PURBEY	19-10-2021	06-07-2022	80
615	RAJESH KUMAR	ROSHNI	19-10-2021	06-07-2022	80
616	RAJESH KUMAR	RAGINI KUMARI	19-10-2021	06-07-2022	80
617	SHEELA	BHARTI	19-10-2021	06-07-2022	80
618	RAM KOMAL	NITISH KUMAR	21-10-2021	06-07-2022	78
619	RAM KISHORE PASWAN	SUMAN KUMARI	21-10-2021	06-07-2022	78
620	RAM KISHORE PASWAN	SUNNY KUMARI	21-10-2021	06-07-2022	78
621	AKHILESH KUMAR	RAJA BABU	21-10-2021	06-07-2022	78
622	AKHILESH KUMAR	LAKSHMI	21-10-2021	06-07-2022	78
623	FURKHAN AHMED	MOHD. FAIZAN	21-10-2021	06-07-2022	78
624	SHHABUDIN	ASMA	21-10-2021	06-07-2022	78
625	SHHABUDIN	AASHIYA	21-10-2021	06-07-2022	78
626	MANOJ KUMAR	AKASH	21-10-2021	06-07-2022	78
627	MANOJ KUMAR	ANJALI	21-10-2021	06-07-2022	78
628	RAMDIN YADAV	SUMAN	21-10-2021	06-07-2022	78
629	RAM SAMUJH	ASHISH CHAUHAN	21-10-2021	06-07-2022	78
630	PHULLCHAND	AMAN	21-10-2021	06-07-2022	78
631	PHULLCHAND	ANJALI	21-10-2021	06-07-2022	78

Sl. No.	Beneficiary Name	Name of Student	Date of Application received	Date of Payment made	Delay
632	NADEEM AHMED	TAMANA PARVEEN	21-10-2021	06-07-2022	78
633	NADEEM AHMED	ARMAN	21-10-2021	06-07-2022	78
634	MANDIYA	RAJNI	21-10-2021	06-07-2022	78
635	MANDIYA	PAWAN KUMAR	21-10-2021	06-07-2022	78
636	ABHEY RAJ	AMIT VERMA	21-10-2021	06-07-2022	78
637	ABHEY RAJ	SUMIT	21-10-2021	06-07-2022	78
638	HARI KARAN SINGH	SNEHA	21-10-2021	06-07-2022	78
639	JAI PRAKASH	HARPAL	21-10-2021	06-07-2022	78
640	JAI PRAKASH	RADHA	21-10-2021	06-07-2022	78
641	NANDLAL	CHANDANI	21-10-2021	06-07-2022	78
642	DILIP SHARMA	SUBHAM KUMAR	21-10-2021	06-07-2022	78
643	RAM SEWAK	KAJAL	21-10-2021	06-07-2022	78
644	RAM SEWAK	RAHUL KUMAR	21-10-2021	06-07-2022	78
645	RAM SUNDAR	PAYAL	21-10-2021	06-07-2022	78
646	RAM SUNDAR	KHUSBOO	21-10-2021	06-07-2022	78
647	NANAK YADAV	KIRTI	21-10-2021	06-07-2022	78
648	BABULAL	SIYA	21-10-2021	06-07-2022	78
649	BABULAL	RIYA	21-10-2021	06-07-2022	78
650	AJAY KUMAR	SHYAM KUMAR	21-10-2021	06-07-2022	78
651	KARAMJIT SINGH	SUMANJEET KAUR	21-10-2021	06-07-2022	78
652	ACHHELAL CHAUHAN	ROSHNI KUMARI	22-10-2021	06-07-2022	77
653	RAM SUREMAN PAL	TANIYA	22-10-2021	06-07-2022	77
654	RAM SUREMAN PAL	PRIYA	22-10-2021	06-07-2022	77
655	PREM SHANKAR	SUNIL	22-10-2021	06-07-2022	77
656	PREM SHANKAR	BABLU	22-10-2021	06-07-2022	77
657	ANIL KUMAR	PRIYANKA	22-10-2021	06-07-2022	77
658	ARUN PASWAN	SNEHA	22-10-2021	06-07-2022	77
659	ARUN PASWAN	SACHIN	22-10-2021	06-07-2022	77
660	KAPOOR CHAND	MONIKA KUMARI	22-10-2021	06-07-2022	77
661	KAPOOR CHAND	RADHIKA	22-10-2021	06-07-2022	77
662	MUNNA LAL	DEEPIKA	22-10-2021	06-07-2022	77
663	SANJAY YADAV	DIVANSHU YADAV	22-10-2021	06-07-2022	77
664	DAYARAM	MUSKAAN SAHU	22-10-2021	06-07-2022	77
665	PARVEEN KUMAR	MEHAK	22-10-2021	06-07-2022	77
666	DINESH SINGH	SNEHA	22-10-2021	06-07-2022	77
667	DINESH SINGH	RISHABH SINGH	22-10-2021	06-07-2022	77
668	RAM LAL	ANKIT KASHYAP	22-10-2021	06-07-2022	77
669	RAM LAL	GAURI KASHYAP	22-10-2021	06-07-2022	77
670	KAMALJIT SINGH	SIMRAN KAUR	22-10-2021	06-07-2022	77
671	KAMALJIT SINGH	TARANVEER SINGH	22-10-2021	06-07-2022	77
672	RAM BAHADUR	AZAD	22-10-2021	06-07-2022	77
673	RAM BAHADUR	ANITA	22-10-2021	06-07-2022	77
674	SHER BAHADUR	ANURAG	22-10-2021	06-07-2022	77
675	SANTOSH	MANISH	22-10-2021	06-07-2022	77
676	UDAY DHAN	JYOTI	25-10-2021	06-07-2022	74
677	RAJA RAM SHARMA	URMILA KUMARI	25-10-2021	06-07-2022	74
678	CHARAN SINGH	AAKASH	25-10-2021	06-07-2022	74
679	CHARAN SINGH	SAGAR	25-10-2021	06-07-2022	74
680	SUDHIR SHARMA	NISHU KUMARI	25-10-2021	06-07-2022	74

Sl. No.	Beneficiary Name	Name of Student	Date of Application received	Date of Payment made	Delay
681	SUDHIR SHARMA	SINTU KUMAR	25-10-2021	06-07-2022	74
682	BRIJ BHAN SINGH	PRIYANSHI	25-10-2021	06-07-2022	74
683	TASLIM AHMAD	ALLSAMAD	25-10-2021	06-07-2022	74
684	LOKENDER	KHUSHI	25-10-2021	06-07-2022	74
685	LOKENDER	VEER	25-10-2021	06-07-2022	74
686	PARMILA	PRIYANKA	25-10-2021	06-07-2022	74
687	URMILA DEVI	VIJAY	25-10-2021	06-07-2022	74
688	URMILA DEVI	JITENDER	25-10-2021	06-07-2022	74
689	GEETA	NEHA KUMARI	25-10-2021	06-07-2022	74
690	TRILOKINATH SHARMA	TULSI	25-10-2021	06-07-2022	74
691	TRILOKINATH SHARMA	NARAYAN	25-10-2021	06-07-2022	74
692	RAM KRISHAN PRAJAPATI	ASHISH KUMAR	25-10-2021	06-07-2022	74
693	RAM KRISHAN PRAJAPATI	AJIT KUMAR	25-10-2021	06-07-2022	74
694	JOGINDER SHARMA	AKLESH KUMAR	25-10-2021	06-07-2022	74
695	JOGINDER SHARMA	POONAM KUMARI	25-10-2021	06-07-2022	74
696	RAMESH	ARCHANA	25-10-2021	06-07-2022	74
697	PREM CHAND	VANSH	25-10-2021	06-07-2022	74
698	PREM CHAND	ARUN	25-10-2021	06-07-2022	74
699	TARAVATI	PAYAL	26-10-2021	06-07-2022	73
700	TARAVATI	PRIYANKA	26-10-2021	06-07-2022	73
701	VINOD KUMAR	KAVITA	26-10-2021	06-07-2022	73
702	SHAKNKAR SHARMA	ANSHIKA SHARMA	26-10-2021	06-07-2022	73
703	SHAKNKAR SHARMA	NITISH KUMAR SHARMA	26-10-2021	06-07-2022	73
704	SANDEEP KUMAR	SONALIKA	26-10-2021	06-07-2022	73
705	SANDEEP KUMAR	VINEET	26-10-2021	06-07-2022	73
706	PARMOD PANDIT	RAJ KUMARI	26-10-2021	06-07-2022	73
707	PARMOD PANDIT	RAJ KUMAR	26-10-2021	06-07-2022	73
708	CHANDER KISHORE	SURAJ	26-10-2021	06-07-2022	73
709	NAUSHAD AHMED	SHADIYA	26-10-2021	06-07-2022	73
710	SATROHAN SAHNI	RAVINDER SAHNI	26-10-2021	06-07-2022	73
711	SATROHAN SAHNI	SURENDER SAHNI	26-10-2021	06-07-2022	73
712	MEENU	SUNITA	26-10-2021	06-07-2022	73
713	MEENU	DAYAL KUMAR	26-10-2021	06-07-2022	73
714	RAM LAL	BALWINDER VERMA	26-10-2021	06-07-2022	73
715	JAY PARKASH	MAHIMA	26-10-2021	06-07-2022	73
716	JAY PARKASH	SAPNA	26-10-2021	06-07-2022	73
717	RUBI	UJJALA	26-10-2021	06-07-2022	73
718	DAYA RAM YADAV	VANDANA	26-10-2021	06-07-2022	73
719	DAYA RAM YADAV	ARCHANA	26-10-2021	06-07-2022	73
720	KALMLA DEVI	POOJA KUMARI	26-10-2021	06-07-2022	73
721	KALMLA DEVI	AARTI	26-10-2021	06-07-2022	73
722	BHAGWATI	KISHAN	26-10-2021	06-07-2022	73
723	RAVINDER KUMAR	RITA KUMARI	26-10-2021	06-07-2022	73
724	RAVINDER KUMAR	SALONI KUMARI	26-10-2021	06-07-2022	73
725	MAMTA	SAVITA	26-10-2021	06-07-2022	73
726	MAMTA	DEEPAK	26-10-2021	06-07-2022	73
727	RAM LALAN	RAHUL	26-10-2021	06-07-2022	73
728	RAM LALAN	ANJU	26-10-2021	06-07-2022	73
729	RAM SINGAR	RANJANA	27-10-2021	06-07-2022	72

Sl. No.	Beneficiary Name	Name of Student	Date of Application received	Date of Payment made	Delay
730	MOHD. SAHID	MUSKAN	27-10-2021	06-07-2022	72
731	MOHD. SAHID	MOHD. AQUB	27-10-2021	06-07-2022	72
732	RAM TIRATH	AJAY PARKASH	27-10-2021	06-07-2022	72
733	RAM TIRATH	AASHNA	27-10-2021	06-07-2022	72
734	RAJPATI YADAV	AKASH	27-10-2021	06-07-2022	72
735	JOGINDER	SUMIT	27-10-2021	06-07-2022	72
736	MOHINDER SHARMA	NIDHI KUMARI	27-10-2021	06-07-2022	72
737	RAJ KUMAR SHARMA	SHIVANI	27-10-2021	06-07-2022	72
738	LAKHAN	GOPAL	27-10-2021	06-07-2022	72
739	SARVESH KUMAR VERMA	SAMRAT KUMAR VERMA	27-10-2021	06-07-2022	72
740	SARVESH KUMAR VERMA	SATVEER VERMA	27-10-2021	06-07-2022	72
741	SHIV NATH SINGH	SONI	27-10-2021	06-07-2022	72
742	SHIV NATH SINGH	GURJIG SINGH	27-10-2021	06-07-2022	72
743	PARMOD SINGH YADAV	LAXMI	27-10-2021	06-07-2022	72
744	PARMOD SINGH YADAV	DURGA	27-10-2021	06-07-2022	72
745	SHIV NARAYAN PANDIT	KHUSHI KUMARI	28-10-2021	06-07-2022	71
746	PARMOD KUMAR	ROHIT	28-10-2021	06-07-2022	71
747	PARMOD KUMAR	ANKIT	28-10-2021	06-07-2022	71
748	ANIL KUMAR	SACHIN	28-10-2021	06-07-2022	71
749	ANIL KUMAR	VIBHA	28-10-2021	06-07-2022	71
750	NAGA CHOUDHARY	KRISHMA	28-10-2021	06-07-2022	71
751	ARVIND KUMAR	GAUTAM KUMAR	28-10-2021	06-07-2022	71
752	ARVIND KUMAR	RISHI KUMAR	28-10-2021	06-07-2022	71
753	TARA WATI	DEEPAK	28-10-2021	06-07-2022	71
754	TARA WATI	LATA	28-10-2021	06-07-2022	71
755	MOHD. SHABU DEEN	ANISHA KHATUN	28-10-2021	06-07-2022	71
756	MOHD. SHABU DEEN	MANISHA KHATUN	28-10-2021	06-07-2022	71
757	KAMLESH	KAMAL	28-10-2021	06-07-2022	71
758	KAMLESH	SHIVA	28-10-2021	06-07-2022	71
759	RAHUL	PRIYA	29-10-2021	06-07-2022	70
760	RAHUL	AMAN YADAV	29-10-2021	06-07-2022	70
761	PAPPU KUMAR PANDIT	RACHNA KUMARI	29-10-2021	06-07-2022	70
762	PAPPU KUMAR PANDIT	PARINITI KUMARI	29-10-2021	06-07-2022	70
763	JITENDER SHARMA	NEHA	29-10-2021	06-07-2022	70
764	JITENDER SHARMA	KUMARI ARUSHI	29-10-2021	06-07-2022	70
765	SONE LAL	SHITAL	29-10-2021	06-07-2022	70
766	SONE LAL	RADHE SHYAM	29-10-2021	06-07-2022	70
767	ASLAM	RUKHSAR	29-10-2021	06-07-2022	70
768	ASLAM	MANISHA	29-10-2021	06-07-2022	70
769	OMVIR	MADHAV	29-10-2021	06-07-2022	70
770	SUDAMA	SADHNA	29-10-2021	06-07-2022	70
771	SUDAMA	ARADHANA	29-10-2021	06-07-2022	70
772	MONU	PANKAJ	29-10-2021	06-07-2022	70
773	MONU	NANDINI	29-10-2021	06-07-2022	70
774	LAL CHAND	KARISHMA	29-10-2021	06-07-2022	70
775	ISLAM ALI	TABASSUM	29-10-2021	06-07-2022	70
776	ISLAM ALI	MUSKAN	29-10-2021	06-07-2022	70
777	MOHD. RAFAT	MOHD. HAMZA ANSARI	29-10-2021	06-07-2022	70
778	HEERA LAL YADAV	PREETI	29-10-2021	06-07-2022	70

Sl. No.	Beneficiary Name	Name of Student	Date of Application received	Date of Payment made	Delay
779	HEERA LAL YADAV	PRIYA	29-10-2021	06-07-2022	70
780	SUNIL KUMAR	HARI OM	29-10-2021	06-07-2022	70
781	SUNIL KUMAR	SUMIT KUMAR	29-10-2021	06-07-2022	70
782	PRABHU MUKHIYA	ANKIT KUMAR MUKHIYA	29-10-2021	06-07-2022	70
783	PRABHU MUKHIYA	DIVYA KUMARI	29-10-2021	06-07-2022	70
784	SUMAN	MEENU	29-10-2021	06-07-2022	70
785	RAM RISHI	VIVEK	29-10-2021	06-07-2022	70
786	ASHOK KUMAR	SAHIL	29-10-2021	06-07-2022	70
787	MINTU MUKHIA	KARTIK KUMAR	29-10-2021	06-07-2022	70
788	MINTU MUKHIA	SRISHATI	29-10-2021	06-07-2022	70
789	RAJMAN	REEMA	29-10-2021	06-07-2022	70
790	RAJMAN	ABHINESH YADAV	29-10-2021	06-07-2022	70
791	SANJAY	JYOTI	29-10-2021	06-07-2022	70
792	SANJAY	AYUSH SHARMA	29-10-2021	06-07-2022	70
793	SONU	SHIVAIN MACHAL	01-11-2021	06-07-2022	67
794	SONU	SAMIT MACHAL	01-11-2021	06-07-2022	67
795	DEEP CHAND GUPTA	ROSHANI KUMARI	01-11-2021	06-07-2022	67
796	DEEP CHAND GUPTA	NARINDER	01-11-2021	06-07-2022	67
797	NAEEM AHMED	FAISAL KHAN	01-11-2021	06-07-2022	67
798	NAEEM AHMED	FALAK	01-11-2021	06-07-2022	67
799	RAM CHANDER YADAV	MEHAK YADAV	01-11-2021	06-07-2022	67
800	KAPIL DEV SHARMA	DEEPAK SHARMA	01-11-2021	06-07-2022	67
801	ARVIND KUMAR	ANKITA	01-11-2021	06-07-2022	67
802	ARVIND KUMAR	SUNAINA	01-11-2021	06-07-2022	67
803	RAJESH KUMAR	NITISH KUMAR	01-11-2021	06-07-2022	67
804	RAJESH KUMAR	TRISHA	01-11-2021	06-07-2022	67
805	UMESH SAHU	KRISHAN KUMAR	01-11-2021	06-07-2022	67
806	UMESH SAHU	RAJU KUMAR	01-11-2021	06-07-2022	67
807	KAMLESH GUPTA	ANKITA GUPTA	01-11-2021	06-07-2022	67
808	KAMLESH GUPTA	SHRISTI GUPTA	01-11-2021	06-07-2022	67
809	NITYANAND PANDEY	PRAGATI	01-11-2021	06-07-2022	67
810	NITYANAND PANDEY	PRATIGYA PANDEY	01-11-2021	06-07-2022	67
811	NIRMALA DEVI	RIMJHIM	01-11-2021	06-07-2022	67
812	NIRMALA DEVI	AMIT KUMAR	01-11-2021	06-07-2022	67
813	CHHOTU PARSAD	RAHUL	01-11-2021	06-07-2022	67
814	CHHOTU PARSAD	RAVI KUMAR	01-11-2021	06-07-2022	67
815	BAL KRISHAN	BHARTI	01-11-2021	06-07-2022	67
816	BAL KRISHAN	NANDANI	01-11-2021	06-07-2022	67
817	SATBIR	PALLAVI	01-11-2021	06-07-2022	67
818	MITHLESH KUMAR	DIVYA	01-11-2021	06-07-2022	67
819	MITHLESH KUMAR	DIPEEKA	01-11-2021	06-07-2022	67
820	MAHASREY	YOGITA CHAUHAN	01-11-2021	06-07-2022	67
821	MAHASREY	DIVYA CHAUHAN	01-11-2021	06-07-2022	67
822	RAM ANAND	DEVENDER VERMA	01-11-2021	06-07-2022	67
823	LAXMAN	SHIVA VERMA	01-11-2021	06-07-2022	67
824	HEM SINGH	NAKSH	01-11-2021	06-07-2022	67
825	HEM SINGH	TAPASYA	01-11-2021	06-07-2022	67
826	JITENDER	DEEPAK KUMAR	01-11-2021	06-07-2022	67
827	JITENDER	JYOTI	01-11-2021	06-07-2022	67

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828	SAVITRI	BABY	01-11-2021	06-07-2022	67
829	SUBHASH	RESHAM	01-11-2021	06-07-2022	67
830	SUBHASH	SHUBHAM	01-11-2021	06-07-2022	67
831	KIRAN DEVI	JYOTI	01-11-2021	06-07-2022	67
832	KIRAN DEVI	RAJNI	01-11-2021	06-07-2022	67
833	KANHAIYA	SUDHASHU SHARMA	01-11-2021	06-07-2022	67
834	KANHAIYA	DRISHTI KUMARI	01-11-2021	06-07-2022	67
835	MAYA	DEV	01-11-2021	06-07-2022	67
836	MAYA	SUSHEEL KUMAR	01-11-2021	06-07-2022	67
837	ROOP RAM	KESHAV	01-11-2021	06-07-2022	67
838	HARNOOR ANSARI	MOHD. MADAR	02-11-2021	06-07-2022	66
839	HARNOOR ANSARI	NASIBA KHATOON	02-11-2021	06-07-2022	66
840	CHANDER SHEKHAR	VIVEK	02-11-2021	06-07-2022	66
841	LAL BAHADUR	NISHA	02-11-2021	06-07-2022	66
842	LAL BAHADUR	MANISHA	02-11-2021	06-07-2022	66
843	RAVINDER YADAV	RITIKA	02-11-2021	06-07-2022	66
844	SIYA RAM	UTTAM	02-11-2021	06-07-2022	66
845	SIYA RAM	SIDHI	02-11-2021	06-07-2022	66
846	SHYAM BIHARI	YOGITA	02-11-2021	06-07-2022	66
847	NASEEM AHMED	MOHD. SAKIB	02-11-2021	06-07-2022	66
848	NASEEM AHMED	MOHD. RAQIB	02-11-2021	06-07-2022	66
849	GOPAL SHARMA	RAVINA KUMARI	02-11-2021	06-07-2022	66
850	GOPAL SHARMA	KARINA KUMARI	02-11-2021	06-07-2022	66
851	AVTAR SINGH	JASHAN	02-11-2021	06-07-2022	66
852	AVTAR SINGH	PRANAV	02-11-2021	06-07-2022	66
853	VIJAY SHARMA	JYOTI KUMARI	02-11-2021	06-07-2022	66
854	BAIJU THAKUR	SANIA	02-11-2021	06-07-2022	66
855	BAIJU THAKUR	KANCHAN	02-11-2021	06-07-2022	66
856	NITYA NAND	NABYA	02-11-2021	06-07-2022	66
857	NITYA NAND	NANDNI	02-11-2021	06-07-2022	66
858	HARILAL YADAV	KHUSHI	02-11-2021	06-07-2022	66
859	HARILAL YADAV	SANJAY YADAV	02-11-2021	06-07-2022	66
860	DHARAM WATI	AKASH	02-11-2021	06-07-2022	66
861	DHARAM WATI	DEEPAK	02-11-2021	06-07-2022	66
862	DASRATH PASWAN	AVNEESH KUMAR	02-11-2021	06-07-2022	66
863	DASRATH PASWAN	MANISH KUMAR	02-11-2021	06-07-2022	66
864	RAM MILAN	RABINA	02-11-2021	06-07-2022	66
865	RAM KAILASH GUPTA	ALKA GUPTA	02-11-2021	06-07-2022	66
866	RAM KAILASH GUPTA	ANKIT GUPTA	02-11-2021	06-07-2022	66
867	RAFIK ALI	RAMJAN	02-11-2021	06-07-2022	66
868	RAFIK ALI	PARVEENA	02-11-2021	06-07-2022	66
869	JOGESHWAR SINGH	SANGEETA	02-11-2021	06-07-2022	66
870	JOGESHWAR SINGH	AARTI KUMARI	02-11-2021	06-07-2022	66
871	PARTAP	SEEMA	03-11-2021	06-07-2022	65
872	PARTAP	SHIVANI	03-11-2021	06-07-2022	65
873	SUBHASH	POOJA	03-11-2021	06-07-2022	65
874	SUBHASH	AMIT	03-11-2021	06-07-2022	65
875	RANI DEVI	TANVEER	03-11-2021	06-07-2022	65
876	RUPA	RAJA	03-11-2021	06-07-2022	65



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877	USHA	SONU	03-11-2021	06-07-2022	65
878	USHA	VIJAY	03-11-2021	06-07-2022	65
879	MUKESH KUMAR	PRATIGYA	03-11-2021	06-07-2022	65
880	RAJ KUMAR	ASHMITA	03-11-2021	06-07-2022	65
881	RAMESH KUMAR	SONALI KUMARI	03-11-2021	06-07-2022	65
882	KAMAL SINGH	HARSH	03-11-2021	06-07-2022	65
883	KAMAL SINGH	MOHIT SINGH	03-11-2021	06-07-2022	65
884	VINOD	RUBI KUMARI	03-11-2021	06-07-2022	65
885	ZAHID HUSSAIN	SHAMA	05-11-2021	06-07-2022	63
886	ZAHID HUSSAIN	AMAN	05-11-2021	06-07-2022	63
887	TEJ BAHADUR	ANCHAL	05-11-2021	06-07-2022	63
888	BABU RAM	MANOJ	08-11-2021	06-07-2022	60
889	BABU RAM	PRINYANKA	08-11-2021	06-07-2022	60
890	SHRI RAM YADAV	ANUPAM	08-11-2021	06-07-2022	60
891	SHRI RAM YADAV	SONAM	08-11-2021	06-07-2022	60
892	KANHAIYA LAL	SURAJ	08-11-2021	06-07-2022	60
893	LAL BAHADUR PAL	MONA	08-11-2021	06-07-2022	60
894	LAL BAHADUR PAL	SHIVANI	08-11-2021	06-07-2022	60
895	DOODH NATH PANDEY	SANDEEP PANDEY	08-11-2021	06-07-2022	60
896	DOODH NATH PANDEY	SANDHYA PANDEY	08-11-2021	06-07-2022	60
897	HARKESH	MANISH KUMAR	08-11-2021	06-07-2022	60
898	SONU	GEETANSHU	08-11-2021	06-07-2022	60
899	SONU	VANSHIKA	08-11-2021	06-07-2022	60
900	PARKASH SINGH	SANTOSH KUMAR	08-11-2021	06-07-2022	60
901	PARKASH SINGH	ROHIT KUMAR	08-11-2021	06-07-2022	60
902	PRAMOD KUMAR	VEER PRARAP	08-11-2021	06-07-2022	60
903	PRAMOD KUMAR	ALKA	08-11-2021	06-07-2022	60
904	LILA DHAR	VINOD	08-11-2021	06-07-2022	60
905	LILA DHAR	SEEMA	08-11-2021	06-07-2022	60
906	ARJUN SHARMA	MANISHA SHARMA	09-11-2021	06-07-2022	59
907	ARJUN SHARMA	ASHUTOSH	09-11-2021	06-07-2022	59
908	GOPAL SINGH	SNEHA	09-11-2021	06-07-2022	59
909	GOPAL SINGH	NISHA	09-11-2021	06-07-2022	59
910	NEELAM DEVI	SAPNA	09-11-2021	06-07-2022	59
911	NEELAM DEVI	SANJIT	09-11-2021	06-07-2022	59
912	RAM CHANDER	AMARJEET	09-11-2021	06-07-2022	59
913	VIRENDER PAL	SHAKSHI	09-11-2021	06-07-2022	59
914	JAGWATI	CHANDER PARKASH	09-11-2021	06-07-2022	59
915	JAGWATI	JASBIR	09-11-2021	06-07-2022	59
916	RETA RANI	KHUSHHAL SINGH	09-11-2021	06-07-2022	59
917	RETA RANI	DEVANSH	09-11-2021	06-07-2022	59
918	BUDHI RAM	KARAN	09-11-2021	06-07-2022	59
919	BUDHI RAM	MONIKA	09-11-2021	06-07-2022	59
920	RAJ KUMAR	ANISH	10-11-2021	06-07-2022	58
921	HASMAT MISTRI	SHAHID ALAM	10-11-2021	06-07-2022	58
922	HARI SHANKAR	VIJAYANTI	10-11-2021	06-07-2022	58
923	HARI SHANKAR	BABITA	10-11-2021	06-07-2022	58
924	SHASHI	NEHA	10-11-2021	06-07-2022	58
925	SHASHI	SNEHA	10-11-2021	06-07-2022	58

Sl. No.	Beneficiary Name	Name of Student	Date of Application received	Date of Payment made	Delay
926	PAWAN KUMAR	GOPAL	10-11-2021	06-07-2022	58
927	PAWAN KUMAR	HANUMAAN	10-11-2021	06-07-2022	58
928	MEENA DEVI	RAJNI	10-11-2021	06-07-2022	58
929	MEENA DEVI	AMIT	10-11-2021	06-07-2022	58
930	MEM PAL	PRIYANSHI	10-11-2021	06-07-2022	58
931	MEM PAL	CHIRAAG	10-11-2021	06-07-2022	58
932	SANJAY YADAV	KARTIK	10-11-2021	06-07-2022	58
933	SANJAY YADAV	KARAN	10-11-2021	06-07-2022	58
934	HARISH CHAND CHAUHAN	LUXMI	10-11-2021	06-07-2022	58
935	HARISH CHAND CHAUHAN	KRISHAN CHAUHAN	10-11-2021	06-07-2022	58
936	KAMLESH	SATISH KUMAR	10-11-2021	06-07-2022	58
937	KAMLESH	MOHAN	10-11-2021	06-07-2022	58
938	GUDDU SINGH	KHUSHBOO	10-11-2021	06-07-2022	58
939	PRABHAT KUMAR	HIMANSHU KUMAR	11-11-2021	06-07-2022	57
940	RAJ KUMAR	HEMANTA SINGH	11-11-2021	06-07-2022	57
941	RAJ KUMAR	SANJU	11-11-2021	06-07-2022	57
942	PRINCE	ROHAN	11-11-2021	06-07-2022	57
943	PRINCE	PAYAL	11-11-2021	06-07-2022	57
944	KAMLESH	NAITIK	11-11-2021	06-07-2022	57
945	ASHOK KUMAR	HIMANI DEVI	11-11-2021	06-07-2022	57
946	ASHOK KUMAR	KHAMENDER SINGH	11-11-2021	06-07-2022	57
947	JIVU PASWAAN	DIPINS KUMAR	11-11-2021	06-07-2022	57
948	SURESH KUMAR	SUNNY KUMAR	11-11-2021	06-07-2022	57
949	BABU LAL	POOJA	11-11-2021	06-07-2022	57
950	BABU LAL	ARTI	11-11-2021	06-07-2022	57
951	KIRPA SHANKAR	DEVRAJ	11-11-2021	06-07-2022	57
952	KIRPA SHANKAR	ANURAG	11-11-2021	06-07-2022	57
953	CHANDAR BHAN	ANJALI	11-11-2021	06-07-2022	57
954	CHANDAR BHAN	SAMEER	11-11-2021	06-07-2022	57
955	ISHRAR	ARZOO	11-11-2021	06-07-2022	57
956	ISHRAR	AYESHA	11-11-2021	06-07-2022	57
957	RAM KUMAR	RAJ KISHAN	11-11-2021	06-07-2022	57
958	SONU KUMAR	PRACHI	12-11-2021	06-07-2022	56
959	SUCHINDRA KUMAR	SUMANJIT KUMAR	12-11-2021	06-07-2022	56
960	SUCHINDRA KUMAR	SAKSHI KUMARI	12-11-2021	06-07-2022	56
961	SANJAY KUMAR	JYOTI	12-11-2021	06-07-2022	56
962	SANJAY KUMAR	HIMANSHU YADAV	12-11-2021	06-07-2022	56
963	AJMAL KHAN	MOHD YUSAF KHAN	12-11-2021	06-07-2022	56
964	AJMAL KHAN	MOHD AHMAD	12-11-2021	06-07-2022	56
965	RAM RAJ	RICHA	12-11-2021	06-07-2022	56
966	RAM RAJ	RITIK	12-11-2021	06-07-2022	56
967	JAMUNA PARSAD	SONAM	12-11-2021	06-07-2022	56
968	JAMUNA PARSAD	ABHISHEK	12-11-2021	06-07-2022	56
969	AMJAD KHAN	MOHD UMAR	12-11-2021	06-07-2022	56
970	MUNNI DEVI	LUXMI	12-11-2021	06-07-2022	56
971	MUNNI DEVI	UMA	12-11-2021	06-07-2022	56
972	BASANT PANDIT	NEHA KUMARI	12-11-2021	06-07-2022	56
973	BASANT PANDIT	JYOTI	12-11-2021	06-07-2022	56
974	RADHE SHAM	SNEHA	12-11-2021	06-07-2022	56



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975	RADHE SHAM	RANI	12-11-2021	06-07-2022	56
976	VIMLA	KHUSHI	12-11-2021	06-07-2022	56
977	VIMLA	RAHUL	12-11-2021	06-07-2022	56
978	MOHAN SHAH	SHILPA	12-11-2021	06-07-2022	56
979	NEMWATI	MUKESH	12-11-2021	06-07-2022	56
980	DEWANT PRASAD	PRATIBHA ARYA	15-11-2021	06-07-2022	53
981	DEWANT PRASAD	AMAN KUMAR ARYA	15-11-2021	06-07-2022	53
982	OM PARKASH	ANJALI	15-11-2021	06-07-2022	53
983	KHEMPAL	MOHINDER	15-11-2021	06-07-2022	53
984	ANARKALI	DEEPAK	15-11-2021	06-07-2022	53
985	RAMESH KUMAR	ARUSHI	15-11-2021	06-07-2022	53
986	HARJIT SINGH	HARJOT SINGH	15-11-2021	06-07-2022	53
987	KRIPA SHANKAR SINGH	SUNITA	15-11-2021	06-07-2022	53
988	KRIPA SHANKAR SINGH	PALAK SINGH	15-11-2021	06-07-2022	53
989	ASHOK	RAJINI	15-11-2021	06-07-2022	53
990	KAUSHALIYA	GAYATRI	15-11-2021	06-07-2022	53
991	PANKAJ SHARMA	ANKIT SHARMA	15-11-2021	06-07-2022	53
992	SHYAM DEV	SONU KUMAR	15-11-2021	06-07-2022	53
993	SHYAM DEV	DEEPAK	15-11-2021	06-07-2022	53
994	MEENA	NEHA	15-11-2021	06-07-2022	53
995	DHARMINDER KUMAR	RAJESH KUMAR	15-11-2021	06-07-2022	53
996	BHARAT SINGH	VISHAL	15-11-2021	06-07-2022	53
997	BHARAT SINGH	ABHISHEK	15-11-2021	06-07-2022	53
998	SARITA DEVI	SHALMI	15-11-2021	06-07-2022	53
999	SARITA DEVI	DEV	15-11-2021	06-07-2022	53
1000	MAHESH KUMAR	VINEET KUMAR	15-11-2021	06-07-2022	53
1001	SATTO	RAJ KUMAR	15-11-2021	06-07-2022	53
1002	SATTO	KAJAL	15-11-2021	06-07-2022	53
1003	DINESH KUMAR	SEJAL	16-11-2021	06-07-2022	52
1004	DINESH KUMAR	SHIVA	16-11-2021	06-07-2022	52
1005	RAMU YADAV	RAJU YADAV	16-11-2021	06-07-2022	52
1006	RAMU YADAV	RAGINI	16-11-2021	06-07-2022	52
1007	AMIT KUMAR	RAUSHAN KUMAR	16-11-2021	06-07-2022	52
1008	AMIT KUMAR	ROHIT KUMAR	16-11-2021	06-07-2022	52
1009	PHUL DEV KUMAR	RUBI KUMAR	16-11-2021	06-07-2022	52
1010	PHUL DEV KUMAR	RAVI RAJ	16-11-2021	06-07-2022	52
1011	NARAYAN DASS	SUNNY	16-11-2021	06-07-2022	52
1012	JAGDISH KUMAR	SAKSHI	16-11-2021	06-07-2022	52
1013	MOHAMMAD IMRAN	MOHAMMAD RASHID	16-11-2021	06-07-2022	52
1014	MOHAMMAD IMRAN	MOHAMMAD IRSAD	16-11-2021	06-07-2022	52
1015	RAM KUMAR	PREETI	16-11-2021	06-07-2022	52
1016	RAM KUMAR	MANISHA	16-11-2021	06-07-2022	52
1017	POONAM	MANISH	16-11-2021	06-07-2022	52
1018	POONAM	PANKAJ	16-11-2021	06-07-2022	52
1019	RANJEET	MEENAKSHI	16-11-2021	06-07-2022	52
1020	BABLI	JYOTI	16-11-2021	06-07-2022	52
1021	BABLI	AMIT	16-11-2021	06-07-2022	52
1022	SAWRU YADAV	ARJUN YADAV	16-11-2021	06-07-2022	52
1023	SAWRU YADAV	ANU	16-11-2021	06-07-2022	52

Sl. No.	Beneficiary Name	Name of Student	Date of Application received	Date of Payment made	Delay
1024	SANJAY KUMAR	PRINCE	16-11-2021	06-07-2022	52
1025	KULDEEP SINGH	CHIRAG VERMA	16-11-2021	06-07-2022	52
1026	KULDEEP SINGH	RAKHI VERMA	16-11-2021	06-07-2022	52
1027	BIKRAM SAROJ	ARJUN	16-11-2021	06-07-2022	52
1028	BIKRAM SAROJ	AKHILESH	16-11-2021	06-07-2022	52
1029	AMARJIT	SUNNY	17-11-2021	06-07-2022	51
1030	UMA SHANKAR	ANSHU	17-11-2021	06-07-2022	51
1031	UMA SHANKAR	ADITI	17-11-2021	06-07-2022	51
1032	SANJAY KUMAR	KAVITA KUMARI	17-11-2021	06-07-2022	51
1033	SANJAY KUMAR	BABBITA KUMARI	17-11-2021	06-07-2022	51
1034	SHIV MURTI	RIYA YADAV	17-11-2021	06-07-2022	51
1035	GIRDHARI LAL	VIVEK	17-11-2021	06-07-2022	51
1036	GIRDHARI LAL	SWETA	17-11-2021	06-07-2022	51
1037	TINKU	POOJA	17-11-2021	06-07-2022	51
1038	TINKU	KAJAL	17-11-2021	06-07-2022	51
1039	RUBI	USHA KUMARI	17-11-2021	06-07-2022	51
1040	PARDEEP KUMAR SOOD	RIYA SOOD	17-11-2021	06-07-2022	51
1041	PARDEEP KUMAR SOOD	ASHWANI SOOD	17-11-2021	06-07-2022	51
1042	RAM BETI	KAPIL	17-11-2021	06-07-2022	51
1043	RAM BETI	RAJNI	17-11-2021	06-07-2022	51
1044	KARAM CHANDRA	DIVYA	17-11-2021	06-07-2022	51
1045	KARAM CHANDRA	MANSI	17-11-2021	06-07-2022	51
1046	BHUNESHWAR	VIKASH KUMAR	18-11-2021	06-07-2022	50
1047	BHUNESHWAR	PAWAN KUMAR	18-11-2021	06-07-2022	50
1048	RAM NARESH	ATUL KUMAR RAJBHAR	18-11-2021	06-07-2022	50
1049	RAM NARESH	ANURAG	18-11-2021	06-07-2022	50
1050	AMIRUDDIN	BDIUDIN	18-11-2021	06-07-2022	50
1051	LALAI GIRI	LAXMI	18-11-2021	06-07-2022	50
1052	PREM CHAND	PIYUSH	18-11-2021	06-07-2022	50
1053	PREM CHAND	SALONI	18-11-2021	06-07-2022	50
1054	SYARAM VERMA	MEHAK	18-11-2021	06-07-2022	50
1055	SYARAM VERMA	AMAN VERMA	18-11-2021	06-07-2022	50
1056	MOTI RAM	YUGRAJ	18-11-2021	06-07-2022	50
1057	MOTI RAM	SIMRAN	18-11-2021	06-07-2022	50
1058	SHIV KUMAR	SHUBHAM	18-11-2021	06-07-2022	50
1059	SHIV KUMAR	SHAGUN	18-11-2021	06-07-2022	50
1060	BABU RAM	POONAM	18-11-2021	06-07-2022	50
1061	SHANKAR SAINI	RIYA SAINI	22-11-2021	06-07-2022	46
1062	SHANKAR SAINI	GAURAN SAINI	22-11-2021	06-07-2022	46
1063	HARI OM PRAJAPATI	OM PARKESH	22-11-2021	06-07-2022	46
1064	HARI OM PRAJAPATI	DIVYA	22-11-2021	06-07-2022	46
1065	AKHILESH KUMAR	KARTIKEY	22-11-2021	06-07-2022	46
1066	ANJU PAL	MANPREET	22-11-2021	06-07-2022	46
1067	ANJU PAL	TAMANNA	22-11-2021	06-07-2022	46
1068	KANYAWATI	JAGRANI	22-11-2021	06-07-2022	46
1069	KANYAWATI	RANVEER	22-11-2021	06-07-2022	46
1070	PARSHOTTAM LAL	KOMAL	22-11-2021	06-07-2022	46
1071	VIPIN	VANSH THAKUR	22-11-2021	06-07-2022	46
1072	DINESH KUMAR	MUKESH	23-11-2021	06-07-2022	45

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1073	MD FEROUZ	MD AAMIR	23-11-2021	06-07-2022	45
1074	MD FEROUZ	MD AYAN	23-11-2021	06-07-2022	45
1075	MD ASLAM	MD SAMEER	23-11-2021	06-07-2022	45
1076	SANJAY PURBAY	DEEPAK K PURBAY	23-11-2021	06-07-2022	45
1077	RAM AVTAR	MONU	23-11-2021	06-07-2022	45
1078	RAM AVTAR	SUSHIL	23-11-2021	06-07-2022	45
1079	UMMA SHANKAR	SHIVANI	23-11-2021	06-07-2022	45
1080	UMMA SHANKAR	MANISH	23-11-2021	06-07-2022	45
1081	SURESH GUPTA	ANKU GUPTA	23-11-2021	06-07-2022	45
1082	SURESH GUPTA	JAYA GUPTA	23-11-2021	06-07-2022	45
1083	VIRJESH YADAV	GUDDU	23-11-2021	06-07-2022	45
1084	VIRJESH YADAV	KHUSHBOO YADAV	23-11-2021	06-07-2022	45
1085	SHIV BAHADUR	PRIYANSHU	24-11-2021	06-07-2022	44
1086	SHIV BAHADUR	ADITYA	24-11-2021	06-07-2022	44
1087	DALBIR SINGH	NAVJOT KAUR	24-11-2021	06-07-2022	44
1088	RAM PARI	NAVEEN KUMAR	24-11-2021	06-07-2022	44
1089	DHARAM RAJ	AJEET	24-11-2021	06-07-2022	44
1090	DHARAM RAJ	RANJANA	24-11-2021	06-07-2022	44
1091	BUNTY KUMAR	JANVI	24-11-2021	06-07-2022	44
1092	GIRIDHARI LAL	MEENAKSHI	24-11-2021	06-07-2022	44
1093	GIRIDHARI LAL	YOGITA	24-11-2021	06-07-2022	44
1094	HARIBANSH PRAJAPATI	PAWAN PRAJAPATI	24-11-2021	06-07-2022	44
1095	HARIBANSH PRAJAPATI	KHUSHBOO	24-11-2021	06-07-2022	44
1096	RAJ BALA	RITA	24-11-2021	06-07-2022	44
1097	SOM CHAND	AVNISH	24-11-2021	06-07-2022	44
1098	NAGESHWAR	SUMAN	24-11-2021	06-07-2022	44
1099	VINOD SHARMA	AMAN KUMAR	24-11-2021	06-07-2022	44
1100	VINOD SHARMA	MANISHA	24-11-2021	06-07-2022	44
1101	AMARJEET	SUMIT	25-11-2021	06-07-2022	43
1102	SANJEEV KUMAR	SHUBHAM	25-11-2021	06-07-2022	43
1103	SANJEEV KUMAR	SURAJ KUMAR	25-11-2021	06-07-2022	43
1104	ARVIND KUMAR	SUNNY	25-11-2021	06-07-2022	43
1105	ARVIND KUMAR	CHANDANI	25-11-2021	06-07-2022	43
1106	HARI KISHAN	RAJ KUMAR	25-11-2021	06-07-2022	43
1107	SANJAY SHARMA	ANJALI	25-11-2021	06-07-2022	43
1108	SANJAY SHARMA	SUNAINA	25-11-2021	06-07-2022	43
1109	CHANDER KUMAR PANDAY	KANCHAN	25-11-2021	06-07-2022	43
1110	CHANDER KUMAR PANDAY	RAVI KUMAR	25-11-2021	06-07-2022	43
1111	ISRAR HAMED	ZIYAU	25-11-2021	06-07-2022	43
1112	SURESH PAL	ROHAN PAL	25-11-2021	06-07-2022	43
1113	SURESH PAL	JYOTI	25-11-2021	06-07-2022	43
1114	AMARJEET	SUNIDHI	25-11-2021	06-07-2022	43
1115	AMARJEET	LOVEDEEP	25-11-2021	06-07-2022	43
1117	RAGHU NATH YADAV	YASH YADAV	25-11-2021	06-07-2022	43
1118	RAGHU NATH YADAV	SUDHA YADAV	25-11-2021	06-07-2022	43
1119	CHAND RAM	ANKIT	25-11-2021	06-07-2022	43
1120	SABIR ALI	NAZIA	25-11-2021	06-07-2022	43
1121	ANIL KUMAR PAL	SAHSHI PAL	25-11-2021	06-07-2022	43
1122	RAJU	ROSHANI	26-11-2021	06-07-2022	42

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1123	RAJ KUMAR	SUNAINA	26-11-2021	06-07-2022	42
1124	RAJ KUMAR	SONAM	26-11-2021	06-07-2022	42
1125	OM PARKESH	SOURAB	26-11-2021	06-07-2022	42
1126	OM PARKESH	GOURAV	26-11-2021	06-07-2022	42
1127	RAM OPANDEV YADAV	DHEERAG	26-11-2021	06-07-2022	42
1128	RAM OPANDEV YADAV	NEERAJ	26-11-2021	06-07-2022	42
1129	NETAR SINGH	GUREDEEP SINGH	26-11-2021	06-07-2022	42
1130	KAMLESH	SUBHAM	26-11-2021	06-07-2022	42
1131	MONWATI	LUXMI	26-11-2021	06-07-2022	42
1132	MONWATI	POOJA	26-11-2021	06-07-2022	42
1133	VIRAJ VATI	NEELAM	26-11-2021	06-07-2022	42
1134	VIRAJ VATI	TANU	26-11-2021	06-07-2022	42
1135	MUNNA LAL	BALJIT	26-11-2021	06-07-2022	42
1136	MUNNA LAL	HARI KRISHNA	26-11-2021	06-07-2022	42
1137	RAM AWADH GUPTA	SAHIL GUPTA	26-11-2021	06-07-2022	42
1138	MAYA RAM	RAGINI	29-11-2021	06-07-2022	39
1139	MAYA RAM	SHAGUN	29-11-2021	06-07-2022	39
1140	AJIT KUMAR	PAWAN KUMAR	29-11-2021	06-07-2022	39
1141	AJIT KUMAR	KRISHAN SINGH	29-11-2021	06-07-2022	39
1142	SANJAY KUMAR MAURYA	ANSHIKA	29-11-2021	06-07-2022	39
1143	BOTLAL MAHANT	GARIMA MAHANT	29-11-2021	06-07-2022	39
1144	BOTLAL MAHANT	KRISHNA MAHANT	29-11-2021	06-07-2022	39
1145	SANDEEP GAUR	SUSHIL GAUR	29-11-2021	06-07-2022	39
1146	SANDEEP GAUR	SAHIL GAUR	29-11-2021	06-07-2022	39
1147	BIKAS KUMAR SHARMA	SWAKSHI SHARMA	29-11-2021	06-07-2022	39
1148	BIKAS KUMAR SHARMA	SANJEEV KUMAR SHARMA	29-11-2021	06-07-2022	39
1149	RAJ KUMAR SHARMA	MOHIT KUMAR SHARMA	29-11-2021	06-07-2022	39
1150	RAJ KUMAR SHARMA	KAJAL KUMARI	29-11-2021	06-07-2022	39
1151	SALMAAN	FARMAN	29-11-2021	06-07-2022	39
1152	SALMAAN	RIMSHA	29-11-2021	06-07-2022	39
1153	UMESH	KRISHNA	29-11-2021	06-07-2022	39
1154	AMINNOOR KHAN	MOHD VALEENoor KHAN	29-11-2021	06-07-2022	39
1155	AMINNOOR KHAN	SHABANA ANJUM	29-11-2021	06-07-2022	39
1156	BABU LAL	MOHINI	29-11-2021	06-07-2022	39
1157	ASHOK KUMAR	NAMAN	29-11-2021	06-07-2022	39
1158	ASHOK KUMAR	HARMAN	29-11-2021	06-07-2022	39
1159	RAM CHANDER	ASTHA	29-11-2021	06-07-2022	39
1160	RAM CHANDER	HIMANSHU	29-11-2021	06-07-2022	39
1161	SANJAY KUMAR	MONU	29-11-2021	06-07-2022	39
1162	SANJAY KUMAR	PREETI	29-11-2021	06-07-2022	39
1163	RAM DHYAN	NEELAM	29-11-2021	06-07-2022	39
1164	NANKE	TAJENDER PAL	30-11-2021	06-07-2022	38
1165	KAMTA PARSAD	SAKSHI YADAV	30-11-2021	06-07-2022	38
1166	LAKSHMAN MAHTO	PUSHPA	30-11-2021	06-07-2022	38
1167	HARKESH KUMAR	MOHAN	30-11-2021	06-07-2022	38
1168	AMARJEET	ANNVI	30-11-2021	06-07-2022	38
1169	AMARJEET	CHIRAG	30-11-2021	06-07-2022	38
1170	PARMOD KUMAR	ISHA BHARDWAJ	30-11-2021	06-07-2022	38
1171	PARMOD KUMAR	RICHA	30-11-2021	06-07-2022	38

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1172	CHAMAN LAL	JASPREET	30-11-2021	06-07-2022	38
1173	RAKESH KUMAR	NAINSI	30-11-2021	06-07-2022	38
1174	SUNITA DEVI	KAJAL	01-12-2021	06-07-2022	37
1175	SUNITA DEVI	SURAJ	01-12-2021	06-07-2022	37
1176	PRALAD	SOURAV	01-12-2021	06-07-2022	37
1177	SUKHVIR	SURJEET	01-12-2021	06-07-2022	37
1178	SUKHVIR	PRIYA	01-12-2021	06-07-2022	37
1179	PARMINDER YADAV	AMAN	01-12-2021	06-07-2022	37
1180	NARESH	JUHI	01-12-2021	06-07-2022	37
1181	PUSHPA	ROHAN	01-12-2021	06-07-2022	37
1182	SANTOSH	VARINDER	01-12-2021	06-07-2022	37
1183	VINOD KUMAR PAL	AACHAL	01-12-2021	06-07-2022	37
1184	VINOD KUMAR PAL	VIVEK PAL	01-12-2021	06-07-2022	37
1185	NEERAJ	ANIL	01-12-2021	06-07-2022	37
1186	NEERAJ	MEHAK	01-12-2021	06-07-2022	37
1187	RANJIT KUMAR	RAJGURU KUMAR	01-12-2021	06-07-2022	37
1188	PHOOL CHAND	NISHA	02-12-2021	06-07-2022	36
1189	CHANDER MOHAN MAURYA	SANJANA	02-12-2021	06-07-2022	36
1190	SUDHA	RADHIKA	02-12-2021	06-07-2022	36
1191	SUDHA	RASHI	02-12-2021	06-07-2022	36
1192	ASHOK MANDAL	SUBODH MANDAL	02-12-2021	06-07-2022	36
1193	CHHOTE LAL	SHIVANI	02-12-2021	06-07-2022	36
1194	SHATRUGHAN	SHIVA	02-12-2021	06-07-2022	36
1195	SHATRUGHAN	DEVA	02-12-2021	06-07-2022	36
1196	NIRMALA	ARMAAN	02-12-2021	06-07-2022	36
1197	DHARMPAL	TANIYA	03-12-2021	06-07-2022	35
1198	DHARMPAL	RAVI	03-12-2021	06-07-2022	35
1199	UMA SHANKAR	LOVEISH	03-12-2021	06-07-2022	35
1200	RAJ KUMARI	PRIYA	03-12-2021	06-07-2022	35
1201	BHIKU NISHAD	PRIYANKA	03-12-2021	06-07-2022	35
1202	BHIKU NISHAD	MANISHA	03-12-2021	06-07-2022	35
1203	JASPAL GIR	GAURAV GIR	03-12-2021	06-07-2022	35
1204	JASPAL GIR	SAURAV	03-12-2021	06-07-2022	35
1205	GURDAYAL	SHIVAM	03-12-2021	06-07-2022	35
1206	GURDAYAL	SHUBHAM	03-12-2021	06-07-2022	35
1207	RAKESH KUMAR	AKSHRA	03-12-2021	06-07-2022	35
1208	RAM HARSH	KIRAN	06-12-2021	06-07-2022	32
1209	MEENA DEVI	AARTI	06-12-2021	06-07-2022	32
1210	PARMANAND MAHTO	PREETI	06-12-2021	06-07-2022	32
1211	PARMANAND MAHTO	HARI OM	06-12-2021	06-07-2022	32
1212	RAJESH KUSHWAHA	ROSHAN KUMAR	06-12-2021	06-07-2022	32
1213	YASHWANT	SWATI	07-12-2021	06-07-2022	31
1214	YASHWANT	SHRUTI	07-12-2021	06-07-2022	31
1215	SUDHIR	SIMRAN	07-12-2021	06-07-2022	31
1216	SUDHIR	SAHIL KUMAR	07-12-2021	06-07-2022	31
1217	MOHD KALAM	JASMEEN PARVEEN	07-12-2021	06-07-2022	31
1218	NAGENDER	SAGAR	07-12-2021	06-07-2022	31
1219	NAGENDER	RAVI KISHAN	07-12-2021	06-07-2022	31
1220	SURAJ SINGH	AMIT SINGH	09-12-2021	06-07-2022	29

Sl. No.	Beneficiary Name	Name of Student	Date of Application received	Date of Payment made	Delay
1221	RAM KUMAR VERMA	ANSHIKA	09-12-2021	06-07-2022	29
1222	RAM KUMAR VERMA	SAURAV VERMA	09-12-2021	06-07-2022	29
1223	SANDEEP KUMAR	SIMRAN	09-12-2021	06-07-2022	29
1224	SANDEEP KUMAR	ADITYA SINGH	09-12-2021	06-07-2022	29
1225	MAHANT KUMAR SHARMA	SAWAN SHARMA	09-12-2021	06-07-2022	29
1226	UMANATH	MONIKA	10-12-2021	06-07-2022	28
1227	UMANATH	SARIKA	10-12-2021	06-07-2022	28
1228	JAGAT PAL	KIRTI	10-12-2021	06-07-2022	28
1229	RAM NAYAN	KHUSHI	10-12-2021	06-07-2022	28
1230	PAWAN KUMAR	ANUSHKA	13-12-2021	06-07-2022	25
1231	PAWAN KUMAR	ARYAN	13-12-2021	06-07-2022	25
1232	DHANJI PAL	RAGANI	13-12-2021	06-07-2022	25
1233	MAHINDER PASWAN	SAVITA	13-12-2021	06-07-2022	25
1234	MAHINDER PASWAN	SARITA	13-12-2021	06-07-2022	25
1235	SAHEB ALI	SAHIL	13-12-2021	06-07-2022	25
1236	SARVAN KUMAR DASS	KAJAL	14-12-2021	06-07-2022	24
1237	PREM SHANKAR	KANHAIYA	14-12-2021	06-07-2022	24
1238	PREM SHANKAR	ARUN KUMAR	14-12-2021	06-07-2022	24
1239	AMARJIT MOURYA	AKANSHA MOURYA	14-12-2021	06-07-2022	24
1240	AMARJIT MOURYA	ANSH MOURYA	14-12-2021	06-07-2022	24
1241	SUNIL SHARMA	BISHEK SHARMA	14-12-2021	06-07-2022	24
1242	JITENDRA	SHUBHPREET	14-12-2021	06-07-2022	24
1243	SANDEEP KUMAR	ISHU	14-12-2021	06-07-2022	24
1244	SANDEEP KUMAR	SHIV NANDAN	14-12-2021	06-07-2022	24
1245	DABLU SHARMA	ASHUTOSH KUMAR	14-12-2021	06-07-2022	24
1246	DABLU SHARMA	SACHIN KUMAR	14-12-2021	06-07-2022	24
1247	PAPPU	TAVSSUM	14-12-2021	06-07-2022	24
1248	PAPPU	MEHAK	14-12-2021	06-07-2022	24
1249	ANJALI	SHIVAM	14-12-2021	06-07-2022	24
1250	ANIL PANDIT	AMIT PANDIT	15-12-2021	06-07-2022	23
1251	ANIL PANDIT	KIRAN KUMARI	15-12-2021	06-07-2022	23
1252	MAI PAL	NEHA	15-12-2021	06-07-2022	23
1253	RAM BABU	SHITAL	15-12-2021	06-07-2022	23
1254	SATPAL	SATISH	15-12-2021	06-07-2022	23
1255	SATPAL	KUMKUM	16-12-2021	06-07-2022	22
1256	RAMNIWAS CHAUHAN	R.P. SINGH	16-12-2021	06-07-2022	22
1257	PARDEEP KUMAR	SANDEEP SINGH	17-12-2021	06-07-2022	21
1258	PARDEEP KUMAR	SATENDER SINGH	17-12-2021	06-07-2022	21
1259	ROSHAN LAL	DIMPLE	17-12-2021	06-07-2022	21
1260	SAPAN DUTT	SHAYAMA DUTT	17-12-2021	06-07-2022	21
1261	SARITA DEVI	DURVIJAY	20-12-2021	06-07-2022	18
1262	SARITA DEVI	SUNAINA YADAV	20-12-2021	06-07-2022	18
1263	NIRMALA	MANEEL KUMAR BHARDWAJ	20-12-2021	06-07-2022	18
1264	SURAJ BHAN SINGH	AMANDEEP SINGH	20-12-2021	06-07-2022	18
1265	SURAJ BHAN SINGH	PRABHJOT SINGH	20-12-2021	06-07-2022	18
1266	PRABHU SHARMA	NANDNI	20-12-2021	06-07-2022	18
1267	KISHAN KUMAR	KARAN	21-12-2021	06-07-2022	17
1268	KISHAN KUMAR	SATYAM	21-12-2021	06-07-2022	17
1269	YADUBAINS KUMAR	KAJAL YADAV	21-12-2021	06-07-2022	17



Sl. No.	Beneficiary Name	Name of Student	Date of Application received	Date of Payment made	Delay
1270	RAM NAGINA	PREETI	21-12-2021	06-07-2022	17
1271	RAM SEVAK	SURYA	21-12-2021	06-07-2022	17
1272	RAM SEVAK	SURAJ	21-12-2021	06-07-2022	17
1273	KANHAI SINGH	MAHESH	21-12-2021	06-07-2022	17
1274	DAVINDER GIRI	ANMOL GIRI	22-12-2021	06-07-2022	16
1275	DAVINDER GIRI	TARA KUMARI	22-12-2021	06-07-2022	16
1276	MANVIR	ANURAG	22-12-2021	06-07-2022	16
1277	AJAY SHARMA	AMAN SHARMA	22-12-2021	06-07-2022	16
1278	AJAY SHARMA	SUMIT SHARMA	22-12-2021	06-07-2022	16
1279	RADHEY SHYAM	TANVI	22-12-2021	06-07-2022	16
1280	MANOJ KUMAR	AYUSH KUMAR	22-12-2021	06-07-2022	16
1281	MANOJ KUMAR	PAYAL	22-12-2021	06-07-2022	16
1282	PREM CHAND	DUSHANT	22-12-2021	06-07-2022	16
1283	PREM CHAND	BHAWNA	22-12-2021	06-07-2022	16
1284	RAJU	OMKAR	22-12-2021	06-07-2022	16
1285	RAJU	OM PARKASH	22-12-2021	06-07-2022	16
1286	SHAM KUMAR	ISHIKA	22-12-2021	06-07-2022	16
1287	SHAM KUMAR	VANSHIKA	22-12-2021	06-07-2022	16
1288	BABU RAM	SADHNA	22-12-2021	06-07-2022	16
1289	RAKESH KUMAR	FALAK	22-12-2021	06-07-2022	16
1290	RAKESH KUMAR	DIKSHA	22-12-2021	06-07-2022	16
1291	VIRENDER YADAV	MANVI YADAV	23-12-2021	06-07-2022	15
1292	VIRENDER YADAV	RIYA	23-12-2021	06-07-2022	15
1293	HARI SHANKAR	PREETI KUMARI	23-12-2021	06-07-2022	15
1294	VINAY KUMAR	TEJAS SHARMA	23-12-2021	06-07-2022	15
1295	CHANDER KALA	MONIKA	23-12-2021	06-07-2022	15
1296	MUSAFIR	SUNNY	23-12-2021	06-07-2022	15
1297	MUSAFIR	CHANDANI	23-12-2021	06-07-2022	15
1298	DESRAJ	LAXMI	23-12-2021	06-07-2022	15
1299	DESRAJ	SAHIL KUMAR	23-12-2021	06-07-2022	15
1300	MANOJ KUMAR	SWEETY	23-12-2021	06-07-2022	15
1301	AJAY KUMAR PAL	ARYAN PAL	23-12-2021	06-07-2022	15
1302	AJAY KUMAR PAL	KRISHNA PAL	23-12-2021	06-07-2022	15
1303	MOTI LAL BARIMA	MAMTA	27-12-2021	06-07-2022	11
1304	MOHD. AKHTAR ALI	RAGIB ALI	27-12-2021	06-07-2022	11
1305	RAM BILASH	SOHANA	27-12-2021	06-07-2022	11
1306	RAJU DASS	AARTI	28-12-2021	06-07-2022	10
1307	RAJU DASS	AMIT	28-12-2021	06-07-2022	10
1308	DHARMENDRA	RAGNI	28-12-2021	06-07-2022	10
1309	DHARMENDRA	RAJBIR	28-12-2021	06-07-2022	10
1310	ROHIT	SHIVAM	28-12-2021	06-07-2022	10
1311	SHIVA SHARMA	POOJA KUMARI	28-12-2021	06-07-2022	10
1312	BHIM SINGH	ANSHU	29-12-2021	06-07-2022	9
1313	SANJAY RAM	POONAM KUMARI	29-12-2021	06-07-2022	9
1314	LALU SINGH	NIKHIL	29-12-2021	06-07-2022	9
1315	LALU SINGH	LAKHAN SINGH	29-12-2021	06-07-2022	9
1316	KUBARI MAHTO	SONIA KUMARI	29-12-2021	06-07-2022	9
1317	KUBARI MAHTO	KANHAYA	29-12-2021	06-07-2022	9
1318	DHARAM LAL	SONU	29-12-2021	06-07-2022	9

Sl. No.	Beneficiary Name	Name of Student	Date of Application received	Date of Payment made	Delay
1319	SAKUNTALA	TANISHA	30-12-2021	06-07-2022	8
1320	SAKUNTALA	TANISH KUMAR	30-12-2021	06-07-2022	8
1321	VEERWATI	SACHIN	30-12-2021	06-07-2022	8
1322	VEERWATI	PANKAJ	30-12-2021	06-07-2022	8
1323	BASANT LAL	NEETU	30-12-2021	06-07-2022	8
1324	BASANT LAL	NISHA	30-12-2021	06-07-2022	8
1325	SHIV MURAT SINGH	KUMKUM	30-12-2021	06-07-2022	8
1326	SHIV MURAT SINGH	AMAN SINGH	30-12-2021	06-07-2022	8
1327	OM PARKASH	KARISHMA	30-12-2021	06-07-2022	8
1328	OM PARKASH	POOJA	30-12-2021	06-07-2022	8
1329	LEELADHAR	PREETI	30-12-2021	06-07-2022	8
1330	VIJAY SHARMA	NIKITA SHARMA	30-12-2021	06-07-2022	8
1331	MUNNA KUMAR CHAUDHARY	KOMAL	31-12-2021	06-07-2022	7
1332	MUNNA KUMAR CHAUDHARY	KAMALJIT CHAUDHARY	31-12-2021	06-07-2022	7
1333	ANIL KUMAR	SAHIL	31-12-2021	06-07-2022	7
1334	RAM KUMAR	AKASH YADAV	31-12-2021	06-07-2022	7
1335	RAM KUMAR	ARCHANA YADAV	31-12-2021	06-07-2022	7
1336	ARUN KUMAR MAHTO	JYOTI	31-12-2021	06-07-2022	7
1337	ARUN KUMAR MAHTO	JITENDER	03-01-2022	06-07-2022	4
1338	AJAY KUMAR	ANKIT KUMAR	03-01-2022	06-07-2022	4
1339	NEKRAM	ANJU	03-01-2022	06-07-2022	4
1340	NEKRAM	RAKHI	03-01-2022	06-07-2022	4
1341	RAJU	SUDHA DEVI	04-01-2022	06-07-2022	3
1342	RAJU	UMA	04-01-2022	06-07-2022	3
1343	SHIRJU THAKUR	ABHAY THAKUR	04-01-2022	06-07-2022	3
1344	SHIRJU THAKUR	ANURADHA KUMARI	04-01-2022	06-07-2022	3
1345	PARMOD SAW	SAPNA KUMARI	04-01-2022	06-07-2022	3
1346	PARMOD SAW	SIMRAN KUMARI	04-01-2022	06-07-2022	3
1347	SURENDER KUMAR	VISHAL	04-01-2022	06-07-2022	3
1348	SUNITA	KALPNA	04-01-2022	06-07-2022	3
1349	SUNITA	KARTIK	04-01-2022	06-07-2022	3
1350	GEETA	RAVI	04-01-2022	06-07-2022	3
1351	GEETA	JASWANT	04-01-2022	06-07-2022	3



**Annexure 3.7**  
(Referred to in Paragraph No. 3.4.2.6)

**Findings during beneficiary survey**

Sl. No.	Name of the construction site	Status of Construction site	Workers surveyed	Registered worker	Non Registered worker
1.	Regional Office Building Sector-30	Registered	11	0	11
2.	167, Industrial Area, Phase II	Registered	11	02	09
3.	Advance Neuroscience Centre	Unregistered	18	05	13
4.	Post Graduate Govt. College Sector-46	Unregistered	10	05	05
5.	Post Graduate Govt. College sector – 46 Hostel Block	Unregistered	09	09	0
6.	Dhanwantri College and Hospital sector-46	Unregistered	12	07	05
7.	1085 World Renewal Spiritual Trust, Sector 27	Unregistered	10	04	06
8.	Construction of Hostel Block for boys and Girls, Govt. College of Commerce and Business Admn. Sector-50	Unregistered	11	03	08
9.	Construction of footpath, Sector-50	Unregistered	14	0	14
	<b>Total</b>		<b>106</b>	<b>35</b>	<b>71</b>

**Annexure 3.8**  
(Referred to in Paragraph No. 3.5)

*Loss of revenue due to non-levy of departmental charges*

Sl. No.	Name of work	Works order & date	Cost of work (in ₹)	% of DC to be levied	DC to be levied (in ₹)
1.	Construction of new Panchayat ghar for Antiyawad, Ghelwad, Somnath and Varkund Gram Panchayat in Daman District.	WO-78 dated 28.09.2021	3,71,19,425/-	4% of work cost	14,84,777/-
2.	Construction of Government School Building at Kachigam, Daman.	DP letter dt. 28.10.2021	14,82,65,454/-	3.5% of work cost	51,89,291/-
	<b>Total</b>				<b>66,74,068/-</b>

## Annexure 3.9

(Referred to in Paragraph No. 3.7)

## (A) Family Settlement Deed (Short levy of Stamp Duty due to non-implementation of the prescribed rates)

(Amount in ₹)

Sl. No.	Case No.	Date of Execution	Between parties	Khasara No.	Land measuring	Land measuring (In Marla)	Location	Value of land per kanal	Value of land per Marla	Total value of land	Stamp Duty Due @ 2%	Stamp Duty Charged	Stamp duty Short levied	Delay (in months upto 22/10/2020)	Penalty due @ 2% per month (upto 10/2020)
1	32	12.04.17	1. Nasrullah	8804			Chulung								
			2. Mohd Ramzan				Shenam Leh								
			3. Abdul Rehman		4K 16M	96		1100000	55000	5280000	105600	100	105500	42	88620
			4. Ghulam Nabi												
2	141	15.05.17	1. Sonam Dorjay	1633/ 558			Alchi								
			2. Norbo Gaylstan												
			3. Sonam Dawa		12K 19M	259		139150	6957.5	1801992.5	36039.9	100	35939.9	41	29471
			Namgyal Anchuk												
			Jigmit Anchuk												
3	143	15.05.17	1. Thupstan Gurmet	3041/ 1533			Chuchot								
			2. Mohd Hussain												
			Mohd Ali												
			Nazir Hussain		9K 11M	191		118277	5913.85	1129545.4	22590.9	100	22490.9	41	18443
			Tahir Hussain												
			Amina Bano												
			Haseena Bano												
			Gh Mohd												
			Mohd Abbas												
4	153	17.05.17	1. Kushok Tokdan	2892-min			Saboo Leh								
			2. Rinpocho	2856-min											
			3. Dyeskong Namgail												

Sl. No.	Case No.	Date of Execution	Between parties	Khasara No.	Land measuring	Land measuring (In Marla)	Location	Value of land per kanal	Value of land per Marla	Total value of land	Stamp Duty Due @ 2%	Stamp Duty Charged	Stamp duty Short levied	Delay (in months upto 22/10/2020)	Penalty due @ 2% per month (upto 10/2020)
			4. Jigme Dadul Dorjay		27K 5M	545		125235	6261.75	3412653.8	68253.1	300	67953.1	41	55722
			5. Stanzin Dazes												
			6. Lobzand Choril												
5	207	03.06.17	1. Ishey Namgyal	3742, 5883, 4729, 5878,- 5887, 6106, 6118			Leh								
			2. Ishey Angdu												
			Phunsukh Dolma												
			Sonam Anchuk		25 K 14M	514		1100000	55000	28270000	565400	100	565300	40	452240
			Tsering Tashi												
			Phunukh Wangak												
			Jamang Norbo												
6	209	05.06.17	1. Tsering Tundup	657, 101, 413, 415, 426, 434, 457, 458, 556, 557, 833, 423, 280			Taru								
			2. Lobzong Thupsun		19 K 1M	381		97405	4870.25	1855565.3	37111.3	100	37011.3	40	29609
7	283	29.06.17	1. Sonam Chuskit	3771, 3772, 3773			Leh								
			2. Stanzin Wangyal		8 K 9 M	169		1100000	55000	9295000	185900	100	185800	40	148640
8	285	30.06.17	1. Tsering Gombo	4026			Tukcha								
			2. Ishey Dorjay												
			3. Tashi Namgyal		3K 8M	68		1100000	55000	3740000	74800	100	74700	40	59760
			4. Skarma Sonam												
			5. Nawang Tsering												
9	328	17.07.17	1. Sonam Angchuk	Khewat 24			Leh								
			Tsering Angchuk		6K 13M	554		1100000	55000	30470000	609400	100	609300	39	475254
			Tashi Dolker												
			2. Tsewang Chospel												

Sl. No.	Case No.	Date of Execution	Between parties	Khasara No.	Land measuring	Land measuring (In Marla)	Location	Value of land per kanal	Value of land per Marla	Total value of land	Stamp Duty Due @ 2%	Stamp Duty Charged	Stamp duty Short levied	Delay (in months upto 22/10/2020)	Penalty due @ 2% per month (upto 10/2020)
10	337	19.07.17	1. Tashi Angdo	4977, 4978, 5029, 6178, 6212, 4213, 6215, 6216, 6319, 6320, 6425, 6427-6430			Skara Leh								
			2. Dorjay Namgyal		17K 1M	341		1100000	55000	18755000	375100	100	375000	39	292500
			3. Tsering Lodol												
11	355	24.07.17	1. Tsewang Norbo	6201, 6206- 6211, 7132/ 6204, 6126, 6033, 6033/1 6720-6722, 6200, 6173, 7214, 6205, 6252, 6722, 6033, 6072, 9138			Skara Leh								
			2. Sonam Angchuk		26K 13M	533		1100000	55000	29315000	586300	110	586190	39	457228
			3. Yangchan Dolma												
			4. Sonam Dolma												
12	554	11.10.17	1. Rigzin Dolma,	2726, 3859,			Changspa								
			2. Tsering Angchuk	3869, 3870, 4199, 4873, 4874, 5612, 8096/5613,			Leh								
			3. Tsering Angdu												
			4. Sonam Tergais		15K 10M	310		1100000	55000	17050000	341000	100	340900	36	245448
			5. Sonam Angmo &												
			6. Yangchan Dolma												
13	593	20.10.17	1. Tsering Dolma	4736			Leh								
			2. Padma Yanchan												
			3. Rigzin Angmo		3K	60		1100000	55000	3300000	66000	100	65900	36	47448
			4. Sangay Dorjay												
14	640	14.11.17	1. Bashir Ahmad	9104			Yourtung,								
			2. Parvaiz Ahmad				Leh								
			3. Shakeela Bano		21K	420		1100000	55000	23100000	462000	100	461900	35	323330
			4. Rukhsana Parveen												

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15	651	16.11.17	1. Ghulam Nabi	459/951			Leh								
			2. Doulat Didi												
			3. Ghulam Rasool Beli		31K 18M	638		1100000	55000	35090000	701800	100	701700	35	491190
			4. Tahira Bano												
16	37	19.04.18	1. Kunzus Angmo	2,69,52,696			Changspa								
			2. Deskit Angmo		1K 5M	25	Leh	1210000	60500	1512500	30250	110	30140	30	18084
17	63	24.04.18	1. Padma Namgyal,	3113			Chubi Leh								
			2. Tundup Angmo		19M	19		1210000	60500	1149500	22990	110	22880	30	13728
18	69	02.05.18	1. Tashi Targais	10863/10548/ 7493			Manitseldin g Leh								
			2. Sonam Stobgyal		5K 15M	115		1210000	60500	6957500	139150	110	139040	29	80643
19	111	17.05.18	1. Lobzong Punchuk	6996/3130, 6997/3130			Snkar								
			2. Deskit Angmo		1K 8M	28	Yourtung	1210000	60500	1694000	33880	110	33770	29	19587
20	117	17.05.18	1. Tsering Anchuk	9778/9355/ 6095			Leh								
			2. Stanzin Otsal		1K 18M	38		1210000	60500	2299000	45980	100	45880	29	26610
21	123	18.05.18	1. Tsering Gombo	3982, 3983, 3989, 3992			Leh								
			2. Ishey Dorjay												
			3. Skarma Sonam		8K 2M	162		1210000	60500	9801000	196020	100	195920	29	113634
			4. Tashi Namgyal												
			5. Nawang Tsering												
22	148	23.05.18	1. Gh Nabi	3381			Yourtong,								
			2. Juma Malik		2K 7M	47	Leh	1210000	60500	2843500	56870	500	56370	29	32695
23	197	07.06.18	1. Tsering Angmo	1664, 1714, 2395, 2394, 4112, 1694, 3058, 2448			Leh								
			2. Phuntsog Stobdan												
			3. Tsering Lhazes		19K 1M	381		1210000	60500	23050500	461010	100	460910	28	258110

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			4. Rigzin Wangmu												
			5. Namgyal Wanchuk												
24	330	16.07.18	1. Tsering Norboo	1790-Min, 9329/ 6862/ 1789, 9327			Leh								
			2. Stanzin Lotus	790, 1887, 1551,											
			3. Rinchan Dorjay	8526/ 1567, 8521/											
			4. Punchuk Dorjay	1569, 8523/ 1571, 1941, 1944, 1945,	25K 7M	507		1210000	60500	30673500	613470	100	613370	27	331220
			5. Kunzes Dolma	1949, 1950, 1790											
			6. Rinchen Palmo	Min, 9329/ 6862 Min/ 1789, 1729 min											
25	451	10.09.18	1. Abdul Qadir &	6491			Leh								
			2. Kamal Khan		1K 3M	23		1210000	60500	1391500	27830	100	27730	25	13865
26	748	16.02.19	1. Chunit Angmo	2428, 2965,			Snkar Leh								
			2. Tsewang Nurboo	2967, 2968,	4K 17M	97		1391500	69575	6748775	134976	100	134876	20	53950.2
			3. Sonam Tundup												
27	772	27.02.19	1. Dolma Putit	374, 184,			Phey Leh								
			2. Tsering Stobdan		6K 4M	124		158423	7921.15	982222.6	19644.5	100	19544.5	20	7818
			3. Tsering Dolma												
28	798	08.03.19	1. Tsewang Norboo	1723,			Khagshal, Leh								
			2. Tsering Dolker												
			3. Stanzin Dorjay		13K 6M	266		1391500	69575	18506950	370139	100	370039	19	140615
			4. Dachin Youngdol												
			5. Tsering Lhamo												
29	834	15.03.19	1. Sonam Dolma	1895			Khagshal, Leh								
			2. Sonam Rinchin		1K 15M	35		1391500	69575	2435125	48702.5	100	48602.5	19	18469

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30	873	26.03.19	1. Chemet Angchuk	3884			Leh								
			2. Dawa Dolma		2K 7M	47		1391500	69575	3270025	65400.5	100	65300.5	19	24814
			3. Kunzang Namgyal												
			4. Rigzin Gurmet												
31	935	25.04.19	1. Dorjay Chering	4108, 4228,			Nimalung, Malpak, Tuckcha (Leh)								
			2. Jigmet Stobgyas	4519	5K 4M	104		1391500	69575	7235800	144716	100	144616	18	52062
			3. Tsering Dolker												
32	966	04.05.19	1. Sonam Dolma	1946, 1947,	2K18M	58	Khagshal, Leh	1391500	69575	4035350	80707	100	80607	17	27406
			2. Phuntsog	1948											
33	1066	07.06.19	1. Tsering Dorjay,	3151, 8378			Chubi Leh								
			2. Tundup Wangyal	3254	5K 3M	103		1391500	69575	7166225	143325	100	143225	16	45832
34	1126	29.06.19	1. Abdul Majid	204, 864, 677/638/164,			Choglamsar								
			2. Abdul Mateen	558/664/164, 565/3,											
			3. Abdul Wahid	4,9, 11, 733/ 688/ 632 /45, 865, 669											
			4. Gh Rasool		38K 19M	779		183678	9183.9	7154258.1	143085	100	142985	16	45755
			5. Abdul Lateef												
35	1138	04.07.19	1. Gh Rasool	565/3, 4, 9, 11, 21,			Choglamsar								
			2. Niyaz Ahmad	44/ 558/ 664/ 164, 733/ 688/ 632/											
			3. Zulekha Bano	45,612/ 606/164,											
			4. Shahnaz Parveen	146/2164, 46/864, 2148/669, 2146/	24K 6M	486		183678	9183.9	4463375.4	89267.5	100	89167.5	15	26750
			5. Shabeena Akhter	864, 2146/ 862											
36	1171	17.07.19	1. Punchuk Dorjay	445, 446,553			Gonpa (Leh)								
			2. Tashi Dawa	712, 717,750											
			3. Yangchan Dolma	71,87,51,752	21K 18M	438		1391500	69575	30473850	609477	100	609377	15	182813



Sl. No.	Case No.	Date of Execution	Between parties	Khasara No.	Land measuring	Land measuring (In Marla)	Location	Value of land per kanal	Value of land per Marla	Total value of land	Stamp Duty Due @ 2%	Stamp Duty Charged	Stamp duty Short levied	Delay (in months upto 22/10/2020)	Penalty due @ 2% per month (upto 10/2020)
			4. Rigzin Dolma	753, 57,889,											
			5. Tsering Yangskit	915,440,869,											
37	1189	24.07.19	1. Tsering Morup	5456/1			Tukcha (Leh)								
			2. Tsewang Dolma		1K 19M	39		1391500	69575	2713425	54268.5	100	54168.5	15	16251
			3. Rigzin Toldan												
38	1239	07.08.19	1. Mohd Ibrahim Khan	8108/4351			Leh								
			2. Mohd Younus Khan		1K 6M	26		1391500	69575	1808950	36179	100	36079	14	10102
			3. Feroz Khan												
39	1287	29.08.19	1. Tsering Angdu	7364	19K 3M	383	Stok	136610	6830.5	2616081.5	52321.6	100	52221.6	14	14622
			2. Rigzin Namgyal		36K 4M	724	Chuchot	136605	6830.25	4945101	98902	100	98802	14	27665
			3. Tsering Angchuk												
40	1351	14.09.19	1. Sonam Rigzin	3741			Tukcha (Leh)								
			2. Tsewang Stenzin		8K 8M	168		1391500	69575	11688600	233772	110	233662	13	60752
41	1384	12.10.19	1. Phunchuk Angchuk	9085/4632			Shenam Leh								
			2. Sonam Phunchuk		25K	500		1391500	69575	34787500	695750	120	695630	12	166951
			3. Tsewang Nurbo												
42	1399	16.10.19	1. Nawang Rigzin	1023/ 3134,			Stok								
			2. Tsewang Dolma	3211											
			3. Tsering Longmo		9K 15M	195		136610	6830.5	1331947.5	26639	100	26539	12	6369
			4. Sonam Pardan												
										445600818	8912016	4980	8907036.36		5052073

## (B) Partition Deed (Short levy of Stamp Duty due to non-implementation of the prescribed rates)

Sl. No.	Case No.	Date of Execution	Between parties	Khasra No.	Land measuring	Land measuring (in Marla)	Location	Value of land per kanal	Value of land per Marla	Total value of land	Stamp Duty Due @ 2 %	Stamp Duty Charged	Stamp duty charged Short	Delay (in months upto 10/2020)	Penalty due @ 2 % per month (upto 10/2020)
1	68	26.04.17	1. Stanzin Dolma	7941/ 6605, 2090/ 10	4K 7M	87	Skara	1100000	55000	4785000					
			2. Stanzin Rabgais		8K 9M	169	Hunder Nubra	66550	3328	562432	106949	100	106849	42	89753
			3. Stanzin Shakya												
2	74	27.04.17	1. Tsering Norbo	3249			Leh								
			2. Lobzong Tsering												
			3. Samastan Chiskit		1K 4M	24		1100000	55000	1320000	26400	100	26300	42	22092
			4. Tsering Stanzin												
			5. Stanzin Jigmet												
			6. Phuntsog Tsering												
3	333	18.07.17	1. Lobzong Chorol	8611/ 138, 288, 291, 295			Gangles Leh								
			Tsering Dolma												
			2. Tashi Dolma												
			3. Pudma Yangzom		8K 6M	166		1100000	55000	9130000	182600	100	182500	39	142350
			4. Urgain Norbo												
			5. Ranchan Angmo												
			6. Phunsukh Angmo												
7. Rigzin Tamchos															
4	731	29.01.18	1. Sonam Tundup	3247, 1820,			Karzu, Leh								
			2. Nima Angdus	2379, 2380											
			3. Tsewang Funsok		5K 12M	112		1100000	55000	6160000	123200	63600	59600	33	39336
Total									21957432	439149	63900	375249		293531	



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