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2024

**Report of the
Comptroller and Auditor General of India
for the year ended 31 March 2021**

**Government of Madhya Pradesh
Report No. 8 of 2024
(Compliance Audit-Civil)**

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PREFACE

This Report for the year ended March 2021 has been prepared for submission to the Governor of Madhya Pradesh under Article 151 of the Constitution of India for being laid before the Legislature of the State.

This Report contains significant findings of Compliance Audits of Panchayat and Rural Development Department and Women and Child Development Department of Government of Madhya Pradesh. The Audit has been conducted under the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971.

The instances mentioned in the Report are those which came to notice in the course of test audit during the period 2021-22.

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

Chapter-I

Overview

Chapter-I: Overview

1.1 About this Report

This Report of the Comptroller and Auditor General of India (CAG) contains matters arising from Compliance Audit of two Departments¹ of the Government of Madhya Pradesh (GoMP).

The primary purpose of this Report is to bring to the notice of the State Legislature, significant results of audit. The findings of audit are expected to enable the Executive to take corrective action, to frame appropriate policies as well as to issue directives that will lead to improved financial management of organisations and contribute to better governance.

Compliance Audit refers to examination of the transactions relating to expenditure, receipts, assets and liabilities of the audited entities to ascertain whether the provisions of the Constitution of India, applicable Rules, Laws, Regulations and various orders and instructions issued by the competent authorities are being complied with.

This chapter provides a synopsis of the significant audit observations. Chapter II of this Report deals with the findings of two Compliance Audit of two departments of GoMP.

1.2 Significant audit observations

This Report contains findings of two compliance audits that emerged from a test-check of accounts and transactions of two Departments of GoMP during 2021-22.

Significant results of audit that featured in this Report are summarised below.

1.2.1 Audit on up-gradation of rural roads under Pradhan Mantri Gram Sadak Yojana

The Government of India (GoI) launched the Pradhan Mantri Gram Sadak Yojana (PMGSY) in December 2000 to connect rural areas with all-weather roads. We reviewed the PMGSY scheme implemented from April 2017 to March 2021 which included PMGSY Phase-I, Phase-II, and Phase-III.

GoMP, under the PMGSY scheme, has constructed 18,910 roads at a cost of ₹22,574.21 crores to connect 17,529 rural habitations. During the audit period (2017-21) GoI had approved up-gradation of 1,190 roads (11,936 km) at a cost of ₹7,879.15 crores connecting 5,965 habitations. MPRRDA, which implements the PMGSY scheme in the state, could upgrade 56 *per cent* roads (666 roads (5,109 km)) to connect 1,956 rural habitations costing ₹2,776.31 crores.

Our Audit on the up-gradation of rural roads under the PMGSY revealed various shortcomings in planning, contract management, fund management, quality assurance, etc. besides a suspected fraudulent practices in bitumen procurement for the PMGSY roads.

¹ Panchayat and Rural Development Department and Women and Child Development Department.

1. The MPRRDA officials at the district level, in deviation from the scheme guidelines, did not seek consent from the elected representatives (MPs, MLAs, and Janpad Panchayats) while planning for the up-gradation of PMGSY-phase II roads indicating their indifference to the role of the elected representatives. The Department failed to ensure the inclusion of the consent of the elected representatives, in utter disregard to the GoI guidelines.

(Paragraph 2.1.7.1(1))

2. We noted with concern that the MPRRDA officials at the district level selected in-eligible roads despite having eligible roads for up-gradation thereby depriving 56,706 citizens of the benefit of upgraded roads in PMGSY Phase –II, in disregard to the PMGSY guidelines.

(Paragraph 2.1.7.1(2))

3. We observed that the consultants charged ₹7.15 crores in selected 10 districts for the submission of detailed project reports for the PMGSY roads. However, we noticed that there were substantial variations in the DPR and actual execution of the PMGSY roads indicating an inadequate survey by the consultants. The MPRRDA officials failed to ensure proper survey and accepted defective DPRs having inadequate soil testing, transect walk, and delayed submission of the DPRs.

(Paragraphs 2.1.8.2, 2.1.8.3 and 2.1.8.4)

4. MPRRDA invited normal tenders instead of e-tenders for DPR consultants in the case of Phase-II in a clear violation of the PMGSY guidelines, General Financial Rule and MP Store Purchase Rule, 2015. These deviations led to a substantial cost escalation of 39 to 58 percent in audited districts compared to the rates obtained in e-tendering in phase III relating to DPR consultants.

(Paragraph 2.1.8.5(a))

5. In the case of works contracts under PMGSY, MPRRDA invited e-tenders only in the MP government portal and ignored the PMGSY portal which limited the scope of participation of bidders, as on an average two/three bidders participated in Phase-I/II whereas six bidders participated in Phase-III. The CEO, MPRRDA, Chief General Managers (CGMs), and General Managers (GMs) of the Tender Committee were responsible for these deviations.

(Paragraph 2.1.8.5(b))

6. We observed that the contractors failed to deploy technical staff in time and short deployed technical personnel against the committed numbers of personnel as per agreement. The GMs failed to recover ₹4.46 crore from these contractors for the delayed and short deployment of technical personnel.

(Paragraph 2.1.9.2)

7. In 41 *per cent* of cases, MPRRDA did not take additional performance security in violation of the PMGSY scheme guidelines to secure government interest in case of default of the bidder. GMs of the audited PIUs were responsible for these deviations.

(Paragraph 2.1.9.3)

8. We noticed in PIU01-Chhindwara, SQC Consultancy under PMGSY and MPRCP, the additional services of ₹36.50 crore (March 2021) of estimated works was irregularly allowed against the contract price of ₹40 crore, in contravention to ToR, by the CGM, MPRRDA, Jabalpur.

(Paragraph 2.1.9.4(ii))

9. We further observed that the GMs of the audited PIUs did not deposit recovered royalty worth ₹5.01 crore in the government account as of March 2021 and thereby failed to ensure revenue interest of the government.

(Paragraph 2.1.9.5)

10. We observed that the contractors failed to complete 49 *per cent* (531 out of 1,089) works in time and there was a substantial delay of 17 to 887 days in completing the works. We further noted that the CGMs did not levy liquidated damages in 33 *per cent* of cases of delay and in 43 *per cent* of cases the CGMs levied nominal liquidated damages from 0.05 *per cent* to one *per cent*.

(Paragraph 2.1.10.1)

11. **Suspected fraudulent practices in bitumen procurement:** We unearthed suspected fraudulent practices worth ₹414.94 crores in the procurement of bitumen for the construction of PMGSY roads in 71 out of 75 PIUs and 49 out of 51 districts. The contractors submitted fake invoices of the government refineries. The Contractors also submitted the same invoices twice or thrice and procured bitumen from private refineries. The Department failed in prescribing mechanism to check the invoices of bitumen.

(Paragraph 2.1.10.2)

12. We noticed in selected packages against the provisions, 42 *per cent* of speed breakers, 27 *per cent* of cautionary, informatory and mandatory sign board were not constructed/installed. Tenders for utility shifting were invited only in 10 packages, against the provisions in 46 completed roads. The 10 NITs for poll shifting/uplifting of HT lines were considerably delayed in range of 10 to 32 months. The GM, PIU was responsible for obligatory erection of road furniture equipment and oversight of road safety.

(Paragraph 2.1.10.6)

13. We noted that GoMP create interest liability of ₹4.23 crore due to delay in the release of GoI funds. Non-parking of programme funds in bank account led to loss of interest to the tune of ₹11.68 crore. We further noted that an amount of ₹350.79 crore (in 5,488 cases) was found deposited in Miscellaneous Deposit head since 2000-01 to March 2021, which required to be adjusted/reconciled.

(Paragraphs 2.1.12.3, 2.1.12.4 and 2.1.12.5)

14. Inadequate monitoring by SLSC at State level, CGM at division level and DISHA at district level was also noticed.

(Paragraphs 2.1.13.2, 2.1.13.3 and 2.1.13.4)

Summary of Recommendations

Audit finding clearly indicates that there were various shortcomings in planning, contract management, fund management, quality assurance, etc. besides suspected fraudulent practices in bitumen procurement for the PMGSY roads. Therefore, audit recommends that GoMP should fix the responsibility of officials who did not ensure due diligence in compliance of provisions of PMGSY guidelines. Moreover, The GoMP may investigate the cases of suspected fraudulent practices in bitumen procurement and take action, wherever warranted, against the contractors and/or officials. Further, the GoMP should evolve a mechanism to check dubious claims which can have a bearing on the quality of projects executed.

1.2.2 Audit on Take Home Ration

In 1975, the GoI launched a centrally sponsored scheme viz. Integrated Child Development Services (ICDS). Under the Scheme, Supplementary Nutrition Programme (SNP) is one of the services provided under ICDS, in which Take Home Ration (THR) was one of the components. The basic objective of the THR was to supplement the nutritional requirements of children aged between six months and three years, pregnant women and lactating mothers, and out-of-school-adolescent girls (OOSAGs) in the age group of 11 to 14 years. During 2017-19, the state reported the maximum infant mortality rate in the country and stood at 3rd place in terms of maternal mortality ratio in the country despite the provision of THR under the SNP. During 2018-21, the Department procured and distributed 4.04 Lakh Metric Ton of THR to 1.35 crore beneficiaries at a cost of ₹ 2,393.21 crores.

Audit of the THR revealed the following:

1. Despite GoI and GoMP's instructions to complete the baseline survey for the beneficiary identification of OOSAGs for THR distribution by April 2018, the Department could complete the baseline survey only in February 2021. The inordinate delay in the completion of the baseline survey led to serious irregularities in THR production, transportation, and distribution of THR in the state. The Anganwadi workers were required to conduct the baseline survey under the supervision of the CDPOs and DPOs at the block and district levels. However, the higher authorities at the Division and State levels also failed to ensure the completion

of the baseline survey. The School Education department had estimated the number of OOSAGs at 0.43 lakh in 2018-19 to 2020-21. However, the WCD officials estimated the number of OOSAGs to be 5.51 lakh. The Directorate though aware of the inflated numbers, yet accepted a fictitious number of 5.51 lakh OOSAGs instead of 0.43 lakh OOSAGs as per data of Rajya Shiksha Kendra which resulted in likely excess expenditure of ₹110.78 crore.

(Paragraph 2.2.11.1)

2. Six plants (Badi, Dhar, Mandla, Rewa, Sagar and Shivpuri) supplied 773.21 MT of THR costing ₹4.80 crores despite the non-availability of THR stock on the date of issue of challans.

(Paragraph 2.2.12.2)

3. Six THR manufacturing plants/firms claimed to have transported 883.55 MTs of THR costing ₹5.46 crores. Verification of the Vahan database of respective states revealed that trucks used were actually registered as motorcycles, cars, autos, and tankers or the trucks do not exist at all in the databases.

(Paragraphs 2.2.12.3 (A) and 2.2.12.3 (B))

4. In eight districts, 96,541.56 MT THR was found to be taken into the stock. However, only 86,397.21 MT THR was transported to Anganwadi centers (AWCs) and 10,144.35 MT THR amounting to ₹ 62.53 crore was not found to be transported through transporters or any other means for further distribution to beneficiaries.

(Paragraph 2.2.12.4 (A))

5. CDPOs did not receive THR stock worth ₹1.28 crores, yet they cleared the challans for payment against the non-received stock.

(Paragraph 2.2.12.4 (B))

6. CDPOs of two projects (Kolaras and Khaniyadhana, Shivpuri district) did not maintain stock registers, panchnama etc. for 822.95 MTs of THR stock worth ₹5.10 crores from May to December 2018 received from the plants. Due to the non-maintenance of these records, the THR stock receipt could not be verified.

(Paragraph 2.2.12.4 (C))

7. The Department is required to send THR samples drawn at the plant, project, and Anganwadi levels for quality testing at independent labs outside the state for assessing the nutritional value of THR. However, we noticed that the department is sending samples drawn from the plant level only to the independent labs. Further, all samples sent to the independent labs drawn out of 38,304 MTs of THR costing ₹ 237 crore did not conform to the required nutritional value. This indicates that beneficiaries got poor quality THR.

(Paragraph 2.2.12.7)

8. Joint verification of audit and departmental officials revealed that 2,865 THR packets worth ₹ 1.15 lakh were available in the project-level warehouses in Shivpuri and Sagar districts despite being in the records as distributed.

(Paragraph 2.2.14.1)

9. We noticed that in all the eight audited districts, the CDPOs and DPOs did not inspect AWCs during 2018-21 as per their targets indicating extremely poor internal controls.

(Paragraph 2.2.16.4)

Summary of Recommendations

Audit findings clearly indicate serious irregularities in the identification of beneficiaries, production, transportation, distribution and quality control of THR. Audit, therefore, recommends GoMP to take appropriate action against the delinquent officials. Further, the department should evolve an IT system for better monitoring and control to avoid the recurrence of such irregularities.

1.3 Acknowledgement

The Office of the Principal Accountant General (Audit-I), Madhya Pradesh, Gwalior wishes to acknowledge the co-operation and assistance rendered by the officials of the State Government during the course of conduct of Audit.

Chapter-II

Compliance Audit

- 2.1 Audit on up-gradation of rural roads under *Pradhan Mantri Gram Sadak Yojana***
- 2.2 Audit on Take Home Ration**

Chapter-II Compliance Audit

Panchayat and Rural Development Department

2.1 Audit on up-gradation of rural roads under *Pradhan Mantri Gram Sadak Yojana*

2.1.1 Introduction

The Government of India (GoI) launched Pradhan Mantri Gram Sadak Yojana (PMGSY) in December 2000 to connect rural areas with all-weather roads.

In PMGSY Phase-I (December 2000) GoI aimed to connect unconnected rural habitations having 500 population in plain areas and 250 population in tribal areas and hill states. In PMGSY Phase-II (August 2013) GoI undertook to upgrade selected Through Routes (TR) and some Major Rural Links (MRL) to consolidate rural road networks. In PMGSY Phase-III (August 2019) GoI undertook to upgrade existing Through Routes and Major Rural Links which connect Gramin Agricultural Markets (GrAMs), Higher Secondary Schools and Hospitals.

As of April 2000, Madhya Pradesh had 17,543 unconnected habitations eligible for PMGSY. As of March 2021, Government of Madhya Pradesh (GoMP) constructed 18,910 roads under PMGSY to connect 17,529 rural habitations at a cost of ₹ 22,574.21 crores. However, 14 rural habitations are still not connected with all-weather roads.

We reviewed the implementation of PMGSY from April 2017 to March 2021. We noted that GoI approved (2017-21) upgradation of 1,190 roads (11,936 km) and to construct 512 Long Span Bridges (LSBs) at a cost of ₹ 8,613.46 crore (7,879.15 + 734.31 crores) which will connect 5,965 habitations under PMGSY-I, II and III in the state. GoI monitors the implementation of PMGSY through a web portal—Online Monitoring, Management and Accounting System (OMMAS) developed by National Rural Roads Development Authority (NRRDA). Madhya Pradesh Rural Road Development Authority (MPRRDA) constructs roads under PMGSY in the State. As of March 2021, MPRRDA could upgrade 666 roads (5,109 km) and construct 226 LSBs to connect 1,956 rural habitations at a cost of ₹ 3,070.09 crore (2,776.31 + 293.78 crores).

2.1.2 Objectives of PMGSY

GoI had set the following objectives in PMGSY-I, II and III:

1. To provide all-weather roads to eligible unconnected habitations in rural areas with a population of 500 people and above in plain areas and 250 and above population residing in hill States, tribal and backward districts.
2. To facilitate easy and faster movement to and from the food processing centres, Mandis, and other farmer-related enterprises.
3. To improve access to education centres for help in better school attendance and a higher level of education.

4. Consolidation of the existing rural road network by up-gradation of existing TRs and MRLs that connect habitations to GrAMs, Schools and Hospitals.

2.1.3 Organizational Set-up

The Ministry of Rural Development (MoRD), GoI implements PMGSY with technical and managerial support from NRRDA. At the state level, the Principal Secretary, Panchayat and Rural Development Department (PRDD) implement PMGSY. The Chief Executive Officer (CEO) of the MPRRDA at the state level and other officials at the division (Chief General Managers) and district (General Managers) level execute the PMGSY roads.

2.1.4 Audit objectives

We aimed to assess:

“Whether planning, execution and quality control for up-gradation of existing PMGSY roads conforms to the standards laid down in the scheme.”

2.1.5 Audit Criteria

We sourced audit criteria from:

- Scheme guidelines, Operations manual and orders/instructions of the PMGSY issued by MoRD.
- Rural Road Manual for rural roads issued by Indian Road Congress (IRC).
- General Financial Rules (GFR) 2017, MP Store Purchase Rules, 2015, Madhya Pradesh Financial Code, Madhya Pradesh Treasury Code and Orders/instructions issued by MPRRDA; and,
- Standard Schedule of Rates (SSR).

2.1.6 Audit Scope and Methodology

We reviewed the up-gradation of roads carried out during 2017-21 under PMGSY in seven Chief General Manager (CGM) offices at divisional level and 10 Project Implementation Units (PIU) at the district level. We selected six¹ PIUs based on maximum expenditure, three² PIUs based on maximum savings and Gwalior PIU for pilot study.

We examined (July to October 2021) records related to 110 roads and seven bridges connecting 612 habitations, constructed at a cost of ₹956.45 crores in the above units under 80 packages out of 181 sanctioned packages (total cost of ₹1,451.33 crores) which constitute 44 *per cent* as detailed in **Appendix-2.1.1**. We also carried out joint physical verification of 68 works with the officials of the respective PIUs.

We had an Entry Conference with the Principal Secretary, PRDD in August 2021 to discuss audit objectives, scope and methodology.

¹ PIU-02 Betul, PIU-01 Chhindwara, PIU-03 Dhar, PIU-01 Rewa, PIU-01 Sagar and PIU-02 Ujjain.

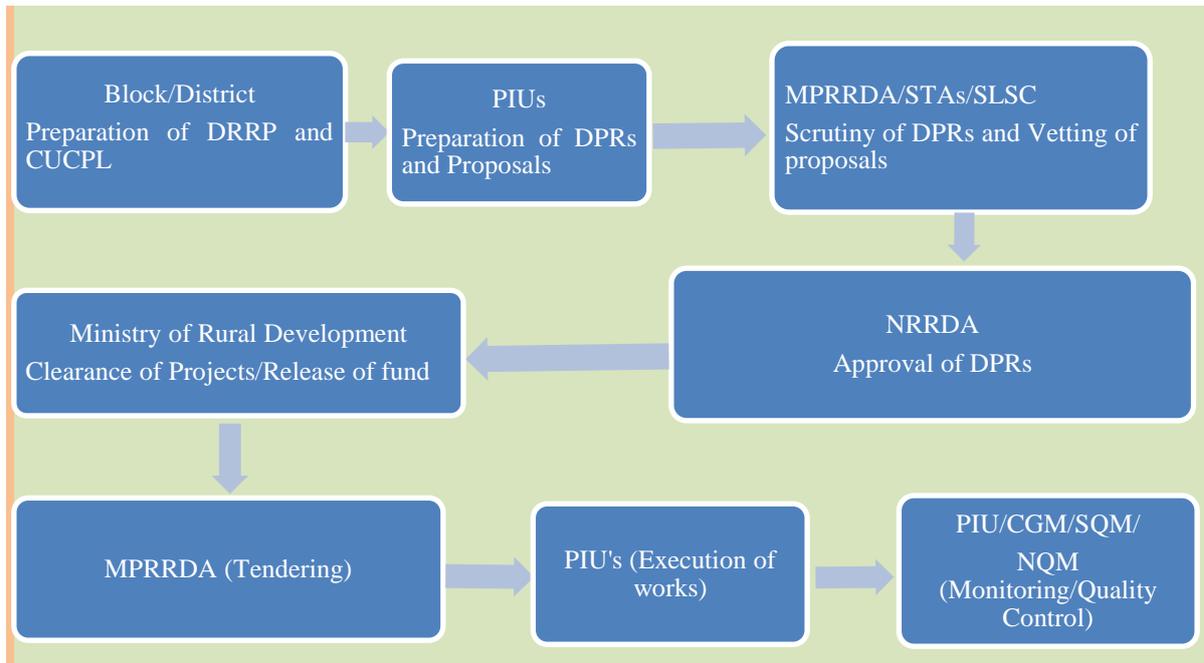
² PIU-02 Ashoknagar, Burhanpur and Tikamgarh.

We sent draft to the Government in June 2022. The Exit conference held with Principal Secretary, PRDD on 28th October 2022. Replies on audit findings submitted (October 2022 and December 2023) by Government are suitably incorporated and rebutted, wherever required, in the report.

Audit findings

The entire process adopted for planning, sanction, execution and monitoring of projects is depicted in chart below:-

Chart-2.1.1: Project preparation, clearance, execution and monitoring



2.1.7 Planning for Rural Roads

The PIUs of MPRRDA were required to ensure the preparation of the Block Rural Road Plan (BRRP) and District Rural Road Plan (DRRP) covering the existing road network under the PMGSY guidelines.

2.1.7.1 Planning for up-gradation of roads

Our examination of DRRP and Comprehensive Up-gradation cum Consolidation Priority Lists (CUCPL) prepared under PMGSY Phase-II in selected PIUs revealed:

1. As per the paragraphs 3.2, 3.5 and 5.3 of PMGSY programme guidelines (2013), the DRRP/ CUCPL should be placed before intermediate Panchayat for consideration and their approval and simultaneously sent to local MP/MLA for their comments and suggestions. We noted that PIUs of MPRRDA prepared DRRP/CUCPL (Phase-II) without seeking approval from Janpad Panchayats (JPs). PIUs³ did not obtain consent

³ None of the selected PIUs obtained suggestion/approval from the Janpad Panchayats, however, approval/suggestion of MP/MLA were obtained in three PIUs: PIU-Ashoknagar, PIU-02 Betul and PIU-03 Dhar.

and suggestions of Members of Parliament (MPs) and Members of Legislative Assembly (MLAs) as per their records. These deviations were against the scheme guidelines. We conclude that PIUs planned rural roads largely at the district level without the approval or input of JPs, MPs and MLAs. This indicates the indifference of the MPRRDA officials to seek consent and suggestions from the elected representatives despite a clear PMGSY guideline in this regard. Thus, the Department failed in complying with an important aspect of PMGSY guidelines resulting in DRRP/CUCPL being deprived of valuable suggestion of JPs and elected MPs/MLAs.

Department stated (October 2022 and December 2023) that members of JP, MPs and MLAs are nominated members of Zila Panchayat and DRRPs were approved in meetings of Zila Panchayat after due discussion. Department further stated that suggestions of MPs and MLAs on CUCPL and on candidate roads were sought.

The reply is not accepted as the Department ignored the role of the JPs in the planning process which is against the letter and spirit of the 73rd Constitutional amendment and violations of the scheme guideline itself. Further, the comments/suggestions of elected representatives i.e., MPs/MLAs were not furnished to audit for verification in selected seven PIUs.

2. The paragraph 5.2 of the guidelines (2013) stipulates that while preparing CUCPL, the roads will be ranked by utility value for the Block/Districts as the case may be. Further, MPRRDA ordered (November 2016) that roads shall be selected on the basis of Pavement Condition Index⁴ (PCI) value and where the PCI value is same for two roads, the preference shall be given to the road with higher utility value. We noted that MPRRDA in deviation from the scheme guidelines up-graded three roads with lesser utility value at a cost of ₹ 41.57 crores whereas three roads with higher utility value and serving more populations were not considered for up-gradation, as detailed in **Appendix-2.1.2**, which deprived 56,706 people of the benefit of upgraded roads.

We noted that the supervisory levels General Managers of MPRRDA and the State Technical Agency (STA) did not monitor the selection of roads in CUCPL to avoid deviations while approving the up-gradation proposal.

Department stated (October 2022 and December 2023) that after starting of online system for CUCPL generation, collected data were uploaded on on-line system and proposals were submitted through OMMAS. The online system used only the data of directly benefitted village, which led variation in the score of utility value of roads. Further, the online system has given the preference to roads with PCI 1 over that of roads with PCI 2 even if the utility value of roads with PCI 2 was higher.

The reply is not acceptable as the Department could not provide any evidence related to variation in utility values generated through online system and utility value calculated manually in audited roads. Further, the Department ignored the roads which had PCI value lower and utility value higher.

⁴ The Pavement Condition Index is a numerical indicator (1 to 5-very poor to very good) that rates the general surface condition of a pavement or road.

3. As per paragraph 3.1.11 of the Operations Manual of PMGSY, the District Planning Committee was to scrutinise the BRRPs received from all blocks in the district and prepare the DRRP which would contain the priority lists of roads to be undertaken under the scheme. We noted that in deviation from the scheme guidelines the District Planning Committee⁵ headed by Collector/Chief Executive Officer did not scrutinize the block level rural road plans while preparing the DRRP leading to the dropping of up-gradation of 19 roads and six bridges of ₹58.88 crores depriving 24,640 populations of 23 habitations of the benefit of up-graded roads, though these roads and bridges were approved by NRRDA for up-gradation. These deviations were primarily due to non-availability of land, lack of clearance from the forest department, roads being constructed by other department after sanction under the scheme etc. which could have been resolved by timely coordination.

We further noticed that MPRRDA abandoned three works (February 2020) after spending ₹ 14.85 lakh due to lack of forest clearance as detailed in *Appendix-2.1.3*.

Department stated (October 2022) that despite all efforts from District Administration, PIU officials and MPRRDA Head Office, up-gradation of roads and bridges had to be dropped in certain cases.

The reply is not accepted as the PIU officials did not submit the unresolved issues before the District Planning Committee which led to dropping of projects besides failing to seek the views of the JPs while formulating DRRP.

4. As per Paragraph 2.4 of the Operations Manual of PMGSY, the State Level Standing Committee (SLSC) was to review quarterly progress of the scheme implementation. We noticed that the SLSC conducted only three meetings in 2017-18 and thereafter no meetings were held against the target of 16 quarterly meetings to review the scheme implementation during 2017-21. The SLSC is also responsible for the approval of DRRP, CUCPL, and annual project proposals. Further, the Secretary of the Transport Department and STAs were not included in the Committee for their inputs.

Department stated (December 2023) that the required meetings of SLSC were not held due to covid-19 pandemic and due to administrative exigencies. Further, the proposal for inclusion of Secretary of Transport Department and STAs as a member of SLSC shall be submitted to GoMP.

Departmental reply did not offer any comment on required SLSC meetings to be held prior to Covid-19 pandemic.

5. As per paragraph 7.11 of Operations Manual, SLSC was required to clear all up-gradation proposals by 31st August every year and a consolidated proposal for the state was to be submitted by 1st November every year to NRRDA after preparation of Detailed Project Reports (DPRs) by PIUs and their scrutiny by the STAs. NRRDA was required to clear proposals by 15th November every year. It was noticed that there was huge delay in

⁵ Committee comprising of the Head of the District PIU (member secretary), Superintendent Engineer/Executive Engineer, Rural Engineering Service and senior officers of the Revenue, Rural Development, Transport and other departments as members.

submission of proposals by the state and clearance from the NRRDA (details as per **Table 2.1.1**).

Table 2.1.1: Details of proposals sent to NRRDA

Phase	Number of roads	Number of LSBs	Schedule date for state proposal	State Proposal Date	Delay (in days)	Schedule date for clearance	Date of clearance	Total delay (in days)
I	0	48	1.11.16	16.10.17	349	15.11.16	15.01.18	426
II	204	116	1.11.16	20.11.17	384	15.11.16	30.01.18	441
III	108	27	1.11.19	25.11.19	24	15.11.19	31.01.20	77
III	377	167	1.11.19	25.02.20	116	15.11.19	29.06.20	227

The proposals were delayed mainly due to delay in preparation of DPRs and its scrutiny by STAs.

Department stated (October 2022) that DRRPs and proposals of PMGSY-II were approved in 53rd SLSC meeting held on 7th November 2016 and proposals of roads of PMGSY-III were placed in the meeting of Empowered Committee of MGNREGS held on November 2019. Further, required meetings of SLSC were not held due to covid-19 pandemic.

Departmental reply is not relevant as it did not offer any comment on delay in submission of proposals by the state.

Recommendation:

GoMP should fix responsibility of the MPRRDA officials who did not seek approval from JPs and obtain consent/suggestions from the elected representatives while planning for the up-gradation of PMGSY phase-II roads. The timely submission of proposals for works may be ensured.

2.1.7.2 Project were delayed/force closed due to non-availability of land

The Scheme guidelines stipulate that the State Government/Zila Panchayat should propose road up-gradation only if the land is available. The proposal for up-gradation should be accompanied by a certificate of land availability for each road.

Scrutiny of records of four PIUs revealed that four roads were completed with delay of eight to 38 months. Out of which two roads were force closed due to land issues. Details are mentioned in **Table 2.1.2**:

Table 2.1.2: Details of delay in completion of roads and force closed roads due to land issue

PIU	Package Number	Road length (km)	Date of work order	Scheduled date of completion	Expenditure incurred (₹ in crore)	Status of work	Delay in month	Reason for delay
Ashok nagar-2	47603	15.20	18.01.18	17.07.19	12.80	Force closed (04.10.2022)	38	Private Land (court case)
Betul-2	03608	34.68	07.06.18	06.12.19	23.24	Completed (01.12.2021)	24	Forest ⁶ NOC
Gwalior	14602	4.30	19.01.18	18.07.19	2.31	Force closed (31.03.2020)	08	Private land (court case)
Sagar-01	33602	18.71	17.09.18	15.03.20	13.64	Completed (01.11.2021)	19	Forest NOC and Land Issue
					51.99			

We noted that DPRs of these roads did not mention encroachment or existence of private/forest land on these roads indicating that the preparation of DPRs and transect walk was not done properly. No action was taken against the concerned engineer and consultant for the lapses. We also noted that General Managers of the PIUs while sending proposals to MPRRDA attached false certificates of land availability.

Department stated (October 2022) that during execution, the actual owner of land who is affected from the construction of road comes forward and object. Meanwhile, the forest officials raise their concern about the construction being taken up in forest area.

The reply is not acceptable as PIU officials did not take the services of Local Patwari, SHO and Forest officials during transect walk and issued false land availability certificates for the early clearance of the above projects.

2.1.8 Programme Implementation

2.1.8.1 Status of Up-gradation works

Table 2.1.3 (A) and 2.1.3 (B) indicate the status of road and bridge constructions during 2017-21:

Table-2.1.3 (A): Physical achievement of roads

(₹ in crore)

Phase	Year of sanction	Sanctioned			Completed		
		Number of Works	Length (km)	Amount	Number of Works	Length (km)	Amount
I	2017-18	331	728.95	344.28	323	666.92	273.27
II	2017-18	374	4,984.50	3,223.55	357	4,611.05	2,637.54
III	2019-20	108	1,444.32	1,142.85	37	329.87	185.24
	2020-21	377	4,779.21	3,168.47	72	697.21	302.94
Total		1,190	11,936.98	7,879.15	789	6,305.05	3,398.99

(Data source: As per OMMAS as of 14-10-2021)

⁶ Letter for issue of NOC was despatched on dated 13.03.2019 to Forest Department and NOC was given on dated 25.05.21.

Table-2.1.3 (B): Physical achievement of LSBs

(₹ in crore)

Phase	Year of sanction	Sanctioned			Completed		
		Number of Works	Length (meter)	Amount	Number of Works	Length (meter)	Amount
I	2017-18	6	695.05	22.24	6	695.05	18.98
	2018-19	67	4,374.52	148.43	36	2,215.20	67.97
II	2017-18	188	6,136.83	187.67	180	5,792.23	166.49
	2018-19	57	6,402.04	188.25	36	3,844.54	107.90
III	2019-20	27	1,005.99	33.27	6	213.26	5.78
	2020-21	167	4,759.60	154.45	36	905.70	22.35
Total		512	23,374.03	734.31	300	13,665.98	389.47

(Source: As per OMMAS as of 14-10-2021)

We noted that MPRRDA could not complete 25 roads (eight in Phase I and 17 in Phase II) even after two to three years of initiation of the projects. We noted that even in Phase III MPRRDA could complete only 37 out of 108 roads sanctioned which is a mere 34.26 per cent of achievement in 2019-20. In 2020-21, MPRRDA could not go beyond the agreement stage for 15 roads sanctioned.

We observed that even in the case of construction of long-span bridges MPRRDA did not fare better as 60 bridges remained incomplete even after two to three years of sanctions in Phase I and Phase II of PMGSY during 2017-19.

The reasons for the slow execution of roads and bridges by MPRRDA have been discussed in brief in succeeding paragraph 2.1.10.1.

Department stated (October 2022) that lock down during Covid-19 pandemic was the reason for slow progress in completion of the roads and the construction of bridges was delayed as its construction depends upon the flow of water. It is also stated that 373 roads (road length 5,884 km) out of 485 roads (road length 6,223 km) of Phase-III and 381 bridges out of 512 sanctioned bridges had been completed. It was further stated (December 2023) that only 50 works (20 roads and 30 LSBs) were pending for completion under phase I and II.

The Department reply is not acceptable as 25 roads and 60 bridges of phase-I and II were pending before covid pandemic. Further, the Department did not submit the Completion Certificates of works which are shown to be completed after completion of audit. Further, the reply self confirms that the 50 works were still pending for four to five years after their sanction.

2.1.8.2 Deficient Detailed Project Reports (DPRs)

The Scheme Manual stipulates that DPRs should be based on detailed surveys and investigations, design and technology choices and should be of such details that the quantities and cost are accurate, and no cost overrun takes place due to changes in scope of work or quantities at the time of execution. The draft DPRs were to be duly examined in all aspects by the concerned PIUs before acceptance. In 10 selected PIUs, MPRRDA engaged

consultants at a cost of approximately ₹7.15 crores during 2017-21 to prepare DPRs for the works of roads and bridges.

We noted the following discrepancies in the preparation of DPRs:

(i) **Variation in the number of cross drainages (CDs)**

We noted that the number of cross drainages⁷ as provided in the DPRs and actually constructed differed significantly as indicated in **Table 2.1.4**.

Table-2.1.4: Variation in number of cross drainages (CDs)

Sl. No.	Name of PIU	Number of roads	Sanction Amount (As per OMMAS) (₹ in lakh)	Actual Expenditure (As per OMMAS) (₹ in lakh)	CDs as per DPR	CDs Actually Constructed	Variation	
							(-)	(+)
1	Ashoknagar-02	02	639.18	584.86	27	22	5	0
2	Betul-02	03	3,811.17	3,771.72	63	43	20	0
3	Burhanpur	02	676.89	533.39	14	4	10	0
4	Chindwara-01	05	7,854.34	6,755.97	156	117	39	0
5	Dhar-03	07	9,902.45	7,920.75	101	73	31	3
6	Gwalior	08	4,505.95	3,891.27	90	68	29	7
7	Rewa-01	04	4,942.12	4,574.01	138	105	33	0
8	Sagar-01	05	3,276.67	2,909.90	75	60	15	0
9	Tikamgarh	05	2,435.68	1,794.33	40	40	7	7
10	Ujjain-02	03	5,989.92	5,095.83	118	71	47	0
Total		44	44,034.37	37,832.03	822	603	236 (29%)	17 (2%)

Department stated (October 2022 and December 2023) that as there is gap of one to two years between the preparation of DPR and actual construction, accordingly, the execution of CDs works varies from DPR as per the site conditions. Further, some parts of roads were constructed by other departments after preparation of DPR.

Reply is not acceptable as substantial variation was noticed between DPR provision and actual construction of CDs, indicating poor quality of site investigation as well as avoiding construction of CDs; the reasons of which are not in records. Further, construction of roads by other departments also indicates the lack of co-ordination of the Department.

(ii) **Inadequate soil tests by DPR consultants**

The Special Conditions of the Contract stipulates that the DPR Consultant must test at least two soil samples for each km of road, for soil classification tests like Sieve Analysis, Atterberg Limits, California Bearing Ratio (CBR) and at least two samples of each quarry suggested for construction material. The Consultant must take samples of soil in the presence of PIU Engineers authorized by General Manager.

⁷ Cross drainage is a structure constructed when there is a crossing of canal and natural drain, to prevent the drain water from mixing into canal water.

Scrutiny of DPRs of selected PIUs revealed that against the required 2,650 number of soil test for 1,324.83 km roads, only 1,236 tests were done and remaining 1,414 soil tests (53 per cent) were not done as detailed in **Table-2.1.5:**

Table-2.1.5: Details of soil tests not done

Sl. No.	District/PIU	Number of Package	Road length (in Km)	Number of soil test required	Test Actually conducted	Difference
1.	Ashoknagar-2	06	72.34	145	70	75
2.	Betul-02	08	153.00	306	124	182
3.	Burhanpur	06	44.10	88	44	44
4.	Chindwara-01	08	202.34	405	196	209
5.	Dhar-03	08	137.18	274	146	128
6.	Gwalior	08	124.71	249	110	139
7.	Rewa-01	08	136.35	273	113	160
8.	Sagar-01	06	115.94	232	111	121
9.	Tikamgarh	08	177.99	356	173	183
10.	Ujjain-02	07	160.88	322	149	173
		73	1,324.83	2,650	1,236 (47%)	1,414 (53%)

Soil tests are necessary to plan and design the proposal structure being constructed. Soil can be regarded as the structural basis of any construction work as most structures are erected on the soil. In this regard, soil can be considered the foundation of all types of surface construction, including roads. Thus, bearing capacity of soil or subgrade strength value of pavements, moisture contents in soil and particle size distribution of a granular material were not determined as per the conditions of contract. There was nothing on records to show that samples of soil were taken in the presence of PIU Engineers. Non-conducting of tests in required number leads to preparation of faulty crust design and exaggerated estimates. Also possibility of early damage of roads cannot be denied.

Department stated (October 2022 and December 2023) that PIU monitored soil sample test actually carried out, however, average of two soil test reports were attached in DPRs.

Reply is not acceptable as number of test reports attached in DPRs were not in accordance with number of soil test to be required for the construction for each km of road as per Special Conditions of the Contract. Further, test reports submitted (December 2023) did not contain chainage number, the signature of DPR consultant and site engineers as well as date of testing.

2.1.8.3 Non-levy of penalty for delayed submission of DPR by Consultants

As per the tender document the DPR Consultants were required to submit their preliminary project report within 30 days, detailed draft project report within 60 days and final project report within three months including the rainy season after receipt of the work order from MPRRDA. Any delay beyond the time limit attracted penalty @ 0.50 per cent per calendar day subject to a maximum of 10 per cent of the contract value. Delay beyond 30 days of the time limit results in non-acceptance of DPRs and recovery of payment made for the work. CEO of MPRRDA was required to take decisions for imposition of penalty etc.

We observed that during 2017-21, nine DPR Consultants submitted their DPRs in 11 cases with a delay ranging from 18 to 364 days which attracted penalty of ₹ 25.72 lakhs (as detailed in **Appendix-2.1.4**) as well as recovery of payments made to the Consultants. However, MPRRDA did not take any action in this regard.

We also noted that the DPR Consultants submitted DPRs beyond 30 days (in nine cases) after the expiry of the validity period but concerned GMs irregularly accepted the DPRs. CEO, MPRRDA did not even review these cases for suitable action against the DPR Consultants. Thus, the GMs of the respective PIUs gave undue benefit to the Consultants.

Department stated (October 2022 and December 2023) that the finalization of DPRs was delayed as it was examined at different stages before submission to NRRDA.

The reply is not acceptable as examination of the DPRs at different stages is a routine process of the Department and delay in DPR finalization indicates weak internal monitoring and oversight.

Recommendation:

GoMP should take action against GM who accepted DPRs with significant delay and short comings. GoMP should also take suitable measures to strengthen the evaluation process of DPR.

2.1.8.4 Transect Walk

The Scheme guidelines envisage Transect Walk to assess availability of land for road constructions and other related issues. The Assistant Engineer was required to carry out the Transect Walk along with the Sarpanch, local Patwaris and forest officials etc. After the transect walk, the issues noted during the transect walk were to be resolved in the Gram Sabha meeting and minutes of the meeting duly vetted by the Gram Panchayat (GP) were to be attached with the DPRs.

We noted in selected PIUs that however transect walks were organized for 110 roads but involvement of local patwari, local forest official, local SHO of Police, member of the Intermediate and District Panchayat was not on records. Minutes of Gram Sabha Meetings were found only in 19 out of 110 roads. Only Assistant Manager, Sub Engineer and Sarpanch of GP⁸ were found associated in transect walk and issues relating to land including forest land, changes in alignment, tree plantation etc., were not sorted out as a result, works were delayed due to forest NOC, land dispute and encroachment by villagers/farmers etc. as mentioned in Paragraph 2.1.7.2.

We observed that the transect walks remained largely ineffective.

Department stated (October 2022 and December 2023) that the efforts were made to ensure the availability of village level functionaries as envisaged in scheme guidelines during transect walk, however, the availability of revenue/forest officers is not always possible due to their own commitment.

⁸ In few cases local MLAs

The reply is not acceptable as the Department did not provide any evidence regarding efforts made for ensuring the presence of patwari, revenue and forest officer during transect walk except in PIU-Sagar.

Recommendation:

GoMP should ensure that the Transect Walk is done properly and DPRs are prepared after a detailed survey/investigation to ensure desired road connectivity.

2.1.8.5 Tendering and implementation of contractual conditions

Rule 183 (ii) of General Financial Rules (GFR)-2017 regarding procurement of consulting services envisage where the estimated cost of consulting services is above ₹ 25 lakh, an enquiry for seeking 'expression of interest' from consultants should be published on Central Public Procurement Portal at www.eprocure.gov.in and on GeM portal. Further, rule 42 (ii) of MP Store Purchase Rule, 2015 regarding procurement of services envisages, where estimated cost of consultant services is above ₹ five lakh, an enquiry for seeking 'expression of interest' from consultant should be published in Department/Government e-procurement portal. Scheme guidelines also stipulates e-tendering for procurements of all works under the scheme. Further, Standard Bidding Document (SBD) for PMGSY (December 2015) stipulates that the bidding under the tendering should be submitted through website <www.pmgstenders.gov.in>.

(a) Tendering for DPR Consultant

We noted that MPRRDA in violation to the above rules invited offline tenders for engaging DPR consultants to construct 5,005 km of roads in Phase-II. This limited the scope for bidders participation. We also noted that in phase-III, 221 bidders participated through e-tenders in nine cases whereas only 85 bidders participated in phase-II in five cases. The maximum and minimum rates received through normal tenders for consultants in phase-II were ₹27,300 per km (Shivpuri and Sheopur) and ₹13,900 per km (Alirajpur and Jhabua) respectively. Whereas in Phase-III, the maximum and minimum rates received through e-tendering were ₹18,700 per km (Raisen district) and ₹ 8,500 per km (Vidisha District) respectively. It is evident that there was a significant reduction in rates after NIT through e-tendering process. We also noted that in Shivpuri district bids for NIT Number 8547 were called on dated 16.03.2017 in which M/s Engineering Consultancy Services, Gwalior was awarded tender @ ₹ 27,300/- per km, however, in a span of four months, NIT Number 16538 dated 06.07.2017 floated for preparation of DPR of additional length 110 km in which M/s R.S. Construction, Raipur declared successful at reduced rate of ₹ 11,949/- per km. This indicates that negotiation was not put in place in Phase-II to convince consultants for working at the competitive price.

As per circular of MPRRDA (January 2018), the rates approved by GoI for DPR preparation under the scheme was ₹ 20,000/- per km and any amount beyond this limit was to be borne by the state.

In selected districts, the rates received in phase-II through normal tenders were higher by 39 to 58 per cent as compared to e-tendering rates received in phase-III as mentioned in **Table-2.1.6** below:

Table-2.1.6: Variation of DPR rates approved in Phase-II/III

(Amount in ₹)

District	Tentative length of the packages (km) phase-II	Rate approved in Phase-II	Amount (col. 2*3)	Name of consultant	Tentative length of the packages (km) Phase III	Rate approved in Phase-III	Amount (col. 6*7)	Name of consultant	Variation	
									Amount	Per cent
1	2	3	4	5	6	7	8	9	10 (3-7)	11
Ashoknagar	144	25,000	36,00,000	Khaira and sons	118	13,700	16,16,600	Engineering Services	11,300	45
Betul	160	18,100	28,96,000	Nayak Syndicate	226	9,900	22,37,400	Sai Enterprises	8,200	45
Burhanpur	208	21,100	43,88,800	Apron Test	222	10,988	24,39,336	Apron Test	10,112	48
Chhindwara	272	27,000	73,44,000	Lexus Infra	275	14,950	41,11,250	Pipley	12,050	45
Dhar	208	17,777	36,97,616	Varad Associates	217	10,900	23,65,300	Geo Design	6,877	39
Gwalior	112	21,000	23,52,000	Engineering Consultant	225	8,879	19,97,775	Pioneer Infra	12,121	58
Rewa	272	26,950	73,30,400	Khaira and Sons	225	16,000	36,00,000	Khaira and sons	10,950	41
Sagar	176	20,500	36,08,000	Manglam Associate	235	9,918	23,30,730	Singhai Consultant	10,582	52
Tikamgarh	224	25,800	57,79,200	A&A consultant	228	15,000	34,20,000	Mare Technocrate	10,800	42
Ujjain	192	20,200	38,78,400	Apron Test	234	10,888	25,47,792	Strength Consulting Associates	9,312	46
Total	1,968		4,48,74,416				2,66,66,183			

It is evident from above table that competitive rates could not be achieved in Phase-II due to lack of e-tendering to ensure enhanced participation of bidders on e-platform as a result an excess expenditure of ₹55.14 lakh⁹ was incurred against the GoI limit for construction of 1,968 km road length (tentative) in sampled districts. In Phase-II, tender rates were approved above the limit fixed by the GoI in 31¹⁰ districts (including sampled districts) out of 51 districts.

Department stated (October 2022) that there were no specific provisions in scheme guidelines for inviting online tenders for DPR consultant. It was also stated (December 2023) that MPRRDA is an autonomous body having its own by-laws and the provisions of GFR were not applicable.

The reply is not acceptable as consultancy service is also part and parcel of the work itself and the same has been followed by the Department in Phase-III as well. Further, the department neither followed GFR/MP Store Purchase Rule nor there were any provisions regarding procurement of goods/services in the by-laws of MPRRDA.

⁹ ₹4,48,74,416-₹3,93,60,000(1968*20,000) = ₹55,14,416.

¹⁰ Agar, Ashoknagar, Badwani, Bhind, Bhopal, Burhanpur, Chattarpur, Chhindwara, Datia, Dewas, Dhar, Dindori, Guna, Gwalior, Indore, Jabalpur, Katni, Khandwa, Khargone, Mandla, Morena, Narsingpur, Rajgarh, Rewa, Sagar, Satna, Sehore, Sheopur, Shivpuri, Tikamgarh and Ujjain.

(b) Tendering for road contracts

(i) Non-publication of tender on PMGSY portal

As per clause 18.1 of the SBD, the tenders/NITs were to be done through e-tendering and bids were to be submitted online on website www.pmgstenders.gov.in. However, we noticed that three¹¹ NITs of Phase-I/II were uploaded only on the Madhya Pradesh Government portal www.mpeproc.gov.in and mptenders.gov.in respectively. Further, seven NITs of Phase-III were uploaded (from July 2020 onwards) on PMGSY portal GePNIC-GoI <http://pmgstenders.gov.in>.

The Management decision for not uploading of Phase-I/II NITs on PMGSY portal as prescribed in the SBD, limited the scope of participation of bidders, as on an average two/three bidders participated in Phase-I/II whereas six bidders participated in Phase-III.

Department stated (October 2022) that tender process of almost all PMGSY-I and PMGSY-II works was done on www.mpeproc.gov.in and mptenders.gov.in respectively prior to introduction of <http://pmgstenders.gov.in> in July 2020 and both the portal have same publicity scope.

The reply is not acceptable as SBD for PMGSY (December 2015) provides that electronic bids were to be submitted through www.pmgstenders.gov.in. Further, the Department did not submit any document in support of their contention regarding introduction of the website from July 2020.

(ii) Delayed invitation of e-Procurement notice/NIT

Scheme Manual stipulates that all formalities relating to the issue of NIT shall be completed within seven days from the clearance accorded by GoI.

We noticed that MPRRDA in deviation of the Operations Manual floated two¹² e-procurement notices/NITs for 199 road packages (amounting to ₹ 1,497.29 crore) with a delay in the range of 10 to 31 days and two¹³ NITs for 52 Bridges (amounting to ₹ 53.89 crore) with a delay in the range of 22 to 41 days from the GoI clearance date¹⁴.

Department stated (October 2022 and December 2023) that time taken for completing all formalities was reasonable and there was no delay.

The reply is not acceptable as time period for issuing of NIT as required in scheme manual was not adhered to.

(iii) Procurement Notice not published in national newspaper

The Manual on Procurement and Contract Management for rural road projects under the scheme stipulates that the advertisement of e-procurement notice shall be published in at least one widely circulated national newspaper and local newspapers for wide publicity.

¹¹ 798/02.05.2018 of Phase-I, 726/23.09.2017 and 775/02.02.2018 of Phase-II.

¹² NIT Number 798 (02.05.18) ₹354.45 crore and NIT Number 888 (17.02.20) ₹1,142.84 crore.

¹³ NIT Number 729 (12.10.17) ₹ 20.62 crore, NIT Number 890 (19.03.20) ₹ 33.27 crore.

¹⁴ 14.09.2017 (NIT 729), 26.03.2018 (NIT 798), 31.01.2020 (NIT 888), 31.01.2020 (NIT 890).

We noticed that the MPRRDA did not publish advertisements in national newspaper for three¹⁵ NITs involving 219 bridges (amounting to ₹208.34 crore). Thus, wide publicity was not given for the NITs floated as envisaged in the Procurement Manual.

Department stated (October 2022 and December 2023) that NIT valuing more than ₹10.00 crore are to be published in national newspapers as per Public Works Department (PWD), GoMP circular (August 2014) and there was no package valuing of more than ₹10.00 crore.

The reply is not acceptable as Procurement and Contract Management Manual for PMGSY shall be applicable for procurement of civil works rather than PWD circular (August 2014).

Recommendation:

GoMP should fix the responsibility of officials who invited normal tenders in violation of GFR, MP Store Purchase Rule, 2015 and scheme guidelines, instead of e-tenders which escalated the cost substantially. In the future, GoMP should ensure that MPRRDA invites e-tender, in both GoMP as well as PMGSY portal.

2.1.9 Contract management

2.1.9.1 Insurance of labour, plants and machinery

Contract Agreement provides that the contractor shall at his own cost provide in joint names of the employer and contractor, insurance cover from the start date to the date of completion for loss or damage to the works and date of completion to the end of Defect Liability Period in the event of personal injury or death on account of contractor's risk. As per clause 52, it is a fundamental breach of the Contract if the Contractor fails to provide insurance cover.

Audit noticed that in eight¹⁶ out of 80 packages, the contractor did not submit the documents of insurance policy and in 11¹⁷ out of 40 completed packages, insurance policy submitted by the contractor did not cover the defect liability period. Renewal of Insurance (in cases of delay) was not done in two¹⁸ packages.

The failure of the GMs of concerned PIUs to enforce the clause resulted in accrual of financial benefit to the contractors to the extent of ₹84.96 lakhs¹⁹ on account of the premium not paid by them. Besides this, works to the extent of ₹87.55 crore remained exposed to risk of damage.

¹⁵ NIT Number 729 dated 12.10.2017 for 25 bridges costing ₹ 20.62 crore, NIT Number 890 dated 19.3.2020 for 27 bridges costing ₹ 33.27 crore and NIT Number 901 dated 10.07.2020 for 167 bridges costing ₹154.45 crore.

¹⁶ MP07710 (PIU-Chindwara-1), 33610, 33603, 33702 (PIU-Sagar-1), 4270, 42601, 42603, 42604 (PIU-Tikamgarh).

¹⁷ 48602, 48603, 48605 (Burhanpur); 07601, 07602, 07606, 07607 (Chhindwara) and 32601, 32605, 32606, 32609 (Rewa).

¹⁸ 47603 and 47701(Ashoknagar-2).

¹⁹ Package Number 7710 (₹6.90 lakh), 33603 (₹9.19 lakh), 33610 (₹17.91 lakh), 33702 (₹11.09 lakh), 4270 (₹11.00 lakh), 42601 (₹18.68 lakh), 42603 (₹ 4.50 lakh) and 42604 (₹5.69 lakh).

Department stated (October 2022) that non-submission of insurance policy by the contractor does not lead any financial benefit given to the contractor as he would be liable for any damage or loss to the work.

The reply is not acceptable as failure of the GMs of the concerned PIUs to enforce the clause resulted in accrual of financial benefit to contractors to the extent of premium payable for such insurance and works remained exposed to risk of damage. Further, insurance papers submitted (December 2023) by the department were either not covered the work execution period or issued after being pointed by audit.

2.1.9.2 Delayed and short deployment of technical staff

The General condition of contract provides that the contractor shall employ for the construction work the technical personnel²⁰ named in the contract data. Recovery at the rate of ₹ 50,000/- or one *per cent* of Contract Price per month whichever is higher shall be made from contractor, if the contractor fails to deploy requisite technical personnel.

We observed from the works files that the contractors in violation of contract/agreement resorted to delayed deployment of technical staff which ranged between three to 10 months in nine packages of three PIUs. Further, the contractors also short deployed technical staff which ranged between two to three numbers during the entire duration of 18 months of road construction.

Thus, the GM/AM did not ensure the required number of technical staff to ensure road construction with appropriate technical supervision. Further, they did not also impose for this, penalty of ₹4.46 crore as shown in ***Appendix-2.1.5***.

Therefore, audit observed that the quality of road construction is doubtful in the absence of technical supervision or technical staff.

Department stated (October 2022 and December 2023) that the technical staff has been deployed by the contractor as per progress of the work on site and the quality of road construction has always been good in the State which is reflected in the inspection reports of National Quality Monitor (NQM).

The reply is not acceptable as the GM/AM failed to ensure the required number of technical staff according to General Condition of Contract and how quality was ensured during the absence of the technical staff.

Recommendation:

The GoMP should investigate how did the Department ensure quality of road construction in PMGSY without the technical staff and fix responsibility of the officials concerned who did not even levy the required penalty.

²⁰ Project Engineer, Assistant Project Engineer, Material Engineer, Field Engineer, Lab Technician and Lab Assistants etc.,

2.1.9.3 Insufficient performance security

SBD of PMGSY provides that in the event of receipt of ‘seriously unbalanced bids’²¹, the bid prices should be analyzed to ensure internal consistency of quoted prices with the construction method and schedule for completion of works. Additional performance security to protect the department against financial loss in the event of default of the bidder was also to be obtained.

We noticed in selected PIUs that in case of 33 contracts (41 *per cent*) out of selected 80 packages valuing ₹274.18 crore, the bid prices were accepted ranging between 16.59 and 35.70 *per cent* (below SOR) as detailed in **Appendix-2.1.6**. Further, the bid prices were not analyzed by GM (PIU) to ensure consistency of quoted prices with the construction method.

Agreements were signed in all the packages without depositing the additional performance security, thereby not protecting Government interest.

Department stated (October 2022 and December 2023) that there were possibilities of increase in the range of quoted rates if additional performance security is levied and this would be contrary to the Government's interest.

The reply is not acceptable as the PIUs had neither ensured consistency of quoted prices nor obtained the additional performance security from the contractors. Furthermore, the Department’s reply is a mere hypothesis; and not based on any empirical evidence.

Recommendation:

Specific criteria should be included in SBD in consultation with NRRDA to define the gap between the quoted price and the estimated price that would lead to the bid being declared seriously unbalanced for the purpose of obtaining additional performance security.

2.1.9.4 Supervision and Quality Control (SQC) Consultants

(i) Services of Team Leader not provided

Term of Reference (ToR²²) stipulates that the consultant is required to provide qualified and experienced key personnel. The team given in Technical Proposal will have to be deployed on the work. However, the changes of the team members will be allowed only to the extent of 25 *per cent* of the team strength in exceptional circumstances. The change of team leader will not be allowed. If services of required staff are not made available at proper time and in the specified number, deduction at the prescribed rate²³ shall be made from his bill.

We noticed that in Sagar PIU-I, IDC (SQC) consultant did not provide the services of team leaders (w.e.f. 01.10.2018 to 11.06.2020) for Supervision and Quality Control Consultancy

²¹ Bid containing lump sum or unit bid items which do not reflect reasonable actual cost plus a reasonable proportionate share of the bidder’s anticipated profit, overhead cost and other indirect costs, which he/she anticipates for performance of the items. As per PWD order dated 02.05.2016, tender rates received 15 *per cent* below SOR are termed as unworkable rates.

²² ToR is part of the Agreement.

²³ Team leader ₹ 40,000 per month, AME ₹ 20,000 per month, ARE ₹ 15,000 per month and Field Engineer ₹12,000 per month.

of three packages of Phase-II and seven Madhya Pradesh Road Connectivity Programme (MPRCP) packages. However, GM did not deduct ₹ 8.0 lakh (20 months x ₹ 40,000/-) while making payment to the consultant. Due to non-availability of the services of team leader the Supervision and Quality Control exercised by the consultant over the works was questionable.

Department accepted the audit observations and stated (December 2023) that ₹ 8.0 lakh had been recovered from the withheld amount of security deposit and miscellaneous deposit.

(ii) Work executed beyond the contract limits

ToR envisages that the consultant shall provide supervision and quality control work of road/bridge projects within the PIU as additional service not exceeding 50 per cent of the contract amount, as may be allowed at any time during the currency of the contract on the same rates, terms and conditions on which this agreement has been signed.

We noticed in PIU 01-Chhindwara, SQC Consultancy under PMGSY and MPRCP was awarded (January 2018) to Nayak Syndicate, Bhopal for a period of 24 months (including rainy season). The estimated cost of works was ₹ 40.00 crore for above contract. Considering the above clause, the maximum works of ₹20.00 crore (50% of ₹40 crore) were to be allowed to the firm as additional services, however it was seen that works of estimated cost of ₹96.50 crore (March 2021) were allowed to the firm by the CGM, MPRRDA, Jabalpur.

Thus, works of estimated cost of ₹36.50 crore (₹96.50- ₹60.00 crore) were allowed in excess of the limit prescribed in ToR.

Department stated (October 2022) that due to non-availability of new consultancy and to avoid the delay in execution of work, additional consultancy work was got executed from M/s Nayak Syndicate which resulted in value of additional work awarded increased in excess of the prescribed limits. It was further stated (December 2023) that the consultancy was finalized (January 2021) after inviting and re-inviting the tender in March 2020 and August 2020 respectively.

The reply of the Department is not acceptable as Department should initiate the NIT process well in advance for engagement of consultancy service.

Recommendation:

GoMP should fix responsibility of the officials who did not ensure service delivery of the SQC consultants as per the contracts.

2.1.9.5 Unauthorized retention of royalty of ₹ 5.01 crore by PIU officials

As per Accounts Manual of PMGSY (2005), amount of royalty recovered from the contractor shall be credited to the royalty head (3.05). When the royalty amount is remitted to the concerned authorities or refunded to the contractor on the receipt of Royalty Clearance Certificate, this head will be debited resulting in NIL balance. Mining Department, GoMP instructed (January 2019 and March 2021) all district collectors to

facilitate the deposition of deducted royalty amount in royalty head, before the end of same financial year.

Audit noticed from OMMAS portal that a sum of ₹ 5.01 crore was lying idle (March 2021) in selected eight PIUs under royalty head, out of which ₹ 1.52 crore (30 *per cent*) pertains to the period from 2001-02 to 2019-20 (**Appendix-2.1.7**). We further noticed that the pendency of ₹ 3.49 crore (70 *per cent*) was created in the FY 2020-21 for which the Department has not taken any action to remit the amount in concerned head as per orders. The idle amount was neither deposited to government account nor claimed by the contractors.

Department accepted the audit observation and stated (December 2023) that retained Royalty of ₹ 5.88 crore in respect of PIU Gwalior, Burhanpur, Sagar, Rewa and Ujjain had been remitted. However, Department did not provide the package/contractor-wise details and relevant records of Royalty deposited to audit for verification. The above amount of challans deposited consist of challans deposited before the period of audit observation.

Recommendation:

The GoMP should fix the responsibility of the officials who failed to deposit recovered royalty in time, which was not in the revenue interest of the State Government.

2.1.10 Execution of work

2.1.10.1 Delay in execution and imposition of Liquidated Damages

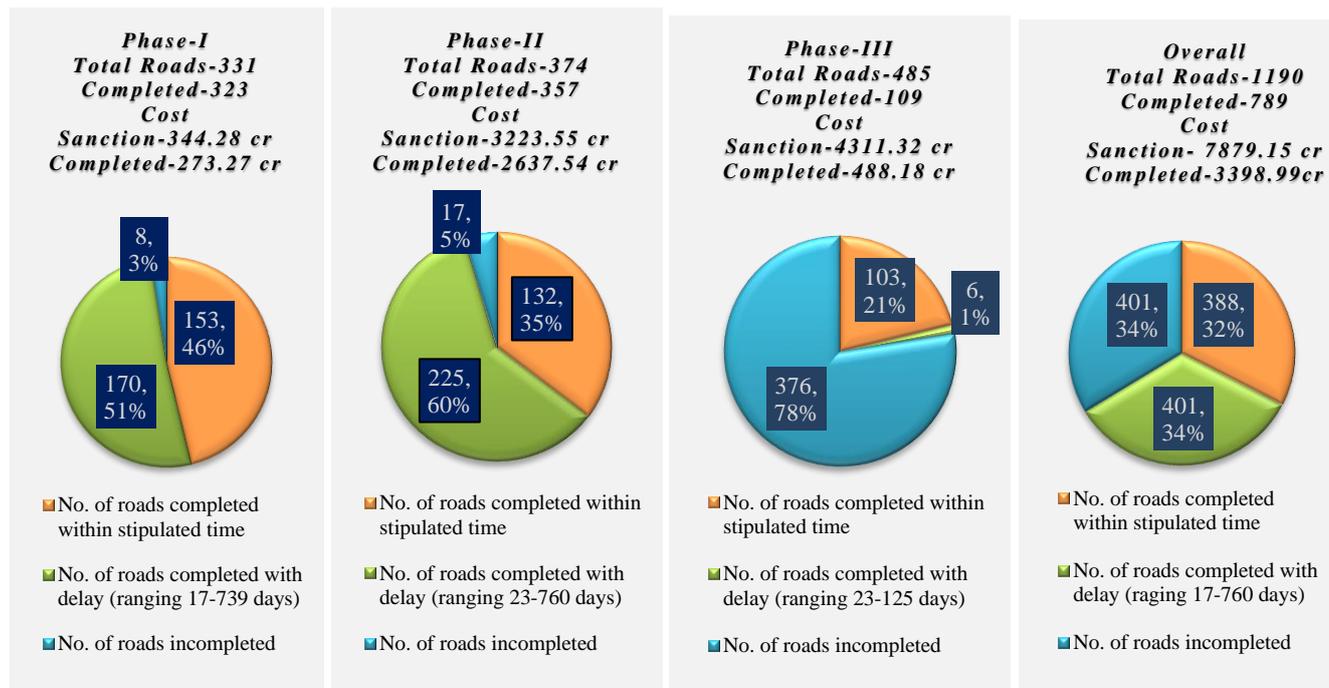
As per Paragraph 13.1 of PMGSY Guidelines (2019) the time specified for completion of roads ranged from 12 to 18 months from the date of issue of work order depending upon seasonal factors, number of works under the package, length of cross drainage works etc. Delayed completion of the project attracts penalty²⁴ provision as per clause 44.1 of the General Conditions of Contract.

(i) Delay in execution

The timely completion of work would extend the desired socio-economic benefits to the inhabitants. Details of upgradation of roads within the scheduled period, completed with delay and remained incomplete (as on 14.10.2021) in different phases are given in **Chart-2.1.2 (A) and (B)** below: -

²⁴ Liquidated Damages (LDs) up to 10 *per cent*²⁴ (in regular projects) and five *per cent*²⁴ (in ADB projects) of the contracted value.

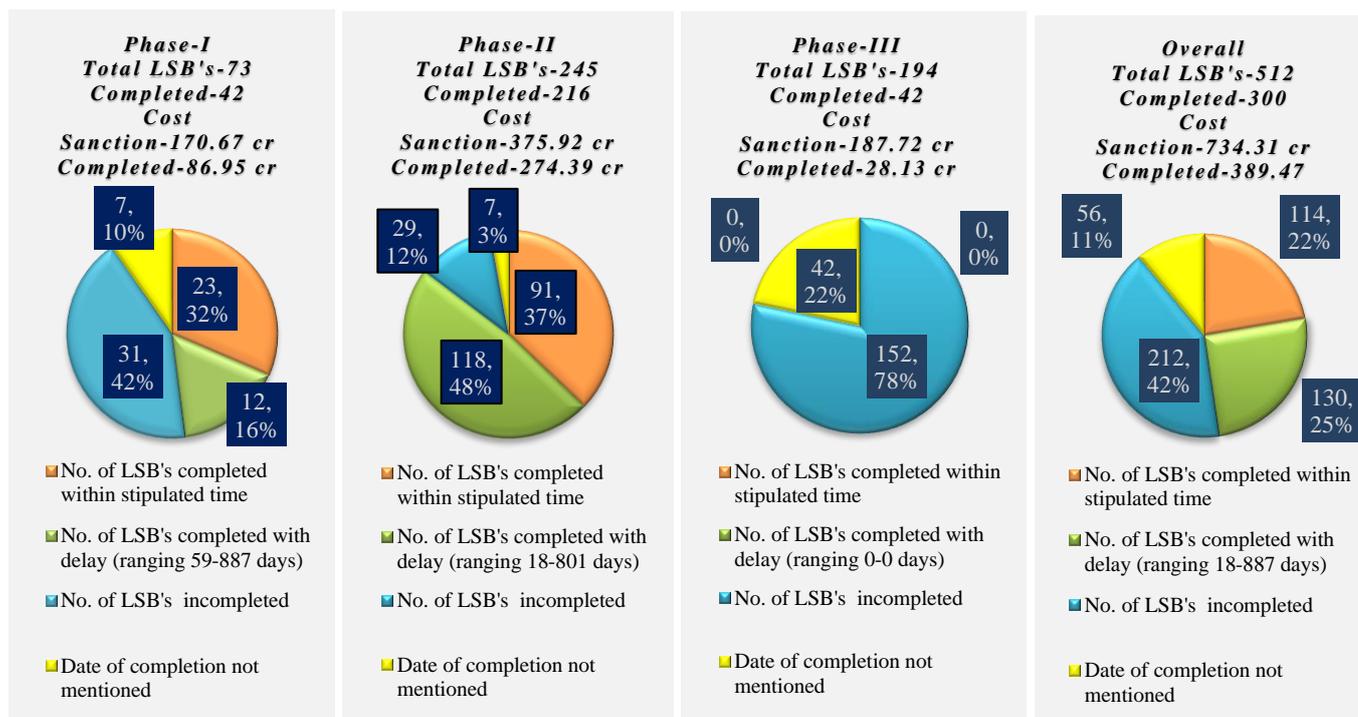
Chart-2.1.2 (A): Details of Road works sanctioned and completed in the State during 2017-18 to 2020-21



(Data source – OMMAS)

It is evident from above charts 789 (cost ₹3,398.99 crore) out of 1,190 sanctioned roads (cost ₹ 7,879.15 crore) were completed. Further, only 388 (49 per cent) out of 789 roads were completed within scheduled period and 401 roads (51 per cent) were completed with a delay in the range²⁵ of 17 to 760 days.

Chart-2.1.2(B): Details of LSBs sanctioned and completed in the State during 2017-21



(Data source – OMMAS)

²⁵ Ignoring delay up to 15 days.

It is evident from the above chart that 300²⁶ LSBs (cost ₹389.47 crore) out of 512 sanctioned (cost ₹734.31 crore) were completed. Further, out of 300 completed LSBs, only 114 (38 per cent) were completed within scheduled period and 130 LSBs (43 per cent) were completed with a delay in the range of 18 to 887 days. The date of financial/physical completion of remaining 56 LSBs (19 per cent) were not mentioned on OMMAS. In absence of physical/financial completion date, audit could not ascertain whether these LSBs were completed within the time schedule or not.

Audit further noticed in selected PIUs that 75 works out of 117 works (in selected 80 packages) were completed. Only 19 out of 75 completed works (25 per cent) were completed within scheduled completion period and 56 works (75 per cent) were completed with a delay in the range of 13 to 632 days.

Out of remaining 42 works, two works were still pending and running with the delay in ranged from 783 days to 846 days, 11 works were completed within stipulated time and 29 works were completed with a delay²⁷ in ranged from 11 days to 1,175 days (as per information available in OMMAS; dated 19th January 2024). The details are shown in **Appendix-2.1.8 (A)**.

We noticed out of 56 works, 46 works were delayed due to various reasons as detailed in **Table-2.1.7** below:-

Table 2.1.7: Details of works delayed due to various reasons

Land issue/encroachment	Covid-19 restrictions	Court case	Laying of pipeline	Forest NOC	Additional construction	Electric pole shifting	Heavy rainfall	Multiple reasons	Total works
16	3	3	2	1	1	1	1	18	46

In remaining 10 works the reasons for delay were not on records.

Department accepted the audit observation and stated (October 2022 and December 2023) that some of the works got delayed due to various reasons as mentioned by audit.

(ii) Imposition of Liquidated Damages

Audit noted that 17 out of 56 works completed with delay in selected PIUs. Out of these, three works delayed in the range of 13 to 14 days can be considered as timely completion as the preparation time for all the projects is 15 days. However, in the remaining 14 works neither LD was levied as per condition of contract nor was responsibility fixed on the officers responsible for such abnormal delays. In balance 39 works LD @ 0.05 per cent to 0.50 per cent was levied. The position of delayed completion of works and imposition of liquidated damages is shown in **Appendix-2.1.8 (B)**.

²⁶ Though 300 LSBs were shown as completed but physical completion date of LSBs were not recorded in OMMAS.

²⁷ Audit could not verify the reasons for delay as these works completed after the audit.

We further noticed that:

- In most of the cases week wise analysis to decide whether the delay was on the part of department or on the part of contractor, which is pre-requisite for imposition of LD, was not available in the selected PIUs/CGM offices.
- These contractors were initially granted provisional time extension and then regularized it by waiving of LD or imposed meagre LD.

Status observed from the LD Registers maintained at divisional level for time extension cases received, settled and LD imposed during 2017-21 by the CGMs is given in the **Table-2.1.8** below:-

Table-2.1.8: Statement showing LD cases received, settled and LD levied

CGM Office	LD cases received	LD cases settled	Number of cases in which LD levied (per cent of LD)					LD cases pending
			Zero	0.05 to 01	1.05 to 5	5.05 to 9.95	10	
Bhopal	208	208	66	95	44	0	3	0
Gwalior	309	309	115	141	09	3	41	0
Indore	329	263	169	42	33	2	17	66
Jabalpur	300	300	73	166	37	2	22	0
Rewa	103	91	23	21	17	3	27	12
Sagar	166	166	46	77	23	1	19	0
Ujjain	306	306	52	163	47	3	41	0
Total	1,721	1,643	544	705	210	14	170	78

It is evident from the above table that in 544 cases (33 per cent) no LD was levied and in 705 cases (43 per cent) only meagre LDs (0.05 to 1.0 per cent) were levied.

If the contractors were not responsible for delays in completion of works and all the delays were attributable to the departmental authorities, the cases of abnormal delays need to be examined and responsibility may be fixed addressing systemic deficiencies/bottlenecks, if any.

Department stated (October 2022 and December 2023) that LD was recovered from forfeited security deposit/performance security deposit and other payables where contractors were found defaulted with no justification. However, in most of cases delay was occurred due to non-clearance of land title, encroachment of land and covid-19 pandemic.

The reply is not acceptable as pre-requisite weekly analysis for delay was not done (as it was not available/maintained in the PIUs) before taking decisions on LD cases.

Recommendation:

The State Government should investigate the root causes, cases of abnormal delay in execution of works for fixing responsibility and addressing systematic deficiencies/bottlenecks as observed in audit.

2.1.10.2 Suspected fraudulent practices in bitumen procurement

As per the General Note of Standard Schedule of Rates (SSR) and Special Conditions of Contract (mentioned in agreement) issued by the GoMP, bitumen and modified bitumen shall be obtained from Government refinery.

Further, as per SBD for PMGSY, the contractor(s) shall not indulge in fraudulent practices, which means wilful misrepresentation or omission of facts or submission of fake/forged documents in order to induce public official to act in reliance thereof, with the purpose of obtaining unjust advantage, to the detriment of Government interests. If the contractor(s) either before or during execution of the contract, indulges in such practices then the Government shall disqualify the contractor(s) and terminate the contract, if already under execution or exclude the contractor from future contracts. Further, for such wilful acts of omission of fraudulent practices, the Government can forfeit the entire amount of Bid Security and Performance Security of the contractor(s).

Audit analysed the systems in place in the PIUs to check the purchase of bitumen during 2017-21. For this purpose, a total of 9,903 invoices submitted by contractors (for works sanctioned between April 2017 and March 2021), as proof of purchase of 2.27 lakh MT of bitumen, were collected from all the 75 PIUs across 51 districts. Scrutiny of the invoices revealed that 2.10 lakh MT of bitumen worth ₹ 790.30 crore (in respect of 9,123 invoices) was procured from the Government refineries and 0.17 lakh MT of bitumen worth ₹60.92 crore (in respect of 780 invoices) from private refineries.

The various irregularities noticed in the process of procurement of bitumen are discussed below:

(i) Likely submission of bogus/fabricated invoices

As stated above, Audit observed 2.10 lakh MT of bitumen worth ₹ 790.30 crore (in respect of 9,123 invoices) was procured from the Government refineries. During scrutiny of invoices, Audit observed manipulations e.g., same invoice number with different details, manipulated dates of invoices, usage of transporter/seller copy instead of original copy etc. Hence, all the 9,123 invoices were sent to the concerned 14 Government refineries for verification. Cross-verification revealed that 3,389 invoices (submitted by 260 contractors) in support of purchase of 0.80 lakh MT of bitumen worth ₹ 320.75 crore were not issued by the refineries. This indicates that the contractors submitted bogus/fabricated invoices with a view to defrauding the Department.

The 3,389 invoices pertain to 71 PIUs in 49 districts. The details are given in *Appendix-2.1.9*.

In all the above-mentioned cases, the PIUs did not follow the prescribed provision as per the SSR and ensure that the bitumen was actually purchased from the Government refineries before passing payments. This resulted in payment of ₹320.75 crore to the

contractors on account of doubtful purchase of bitumen. This could not be detected by the Department.

On this being pointed out (June 2022), the Department stated (October 2022 and December 2023) that there is no provision either in SSR or in contract documents regarding verification of bills of bitumen of refineries and quality and quantity of bitumen are verified by independent monitors like NABL approved Labs/Third party National and State Quality Monitors as well. The Department further stated that all the PIUs had been given the user ID and Password to login on the portal of refineries for verification of genuineness of invoices.

The reply of the Department indicates that the Department developed the mechanism for ensuring the genuineness of invoices (setting up of login credentials to verify the genuineness of purchases) at the instance of Audit. Further, the Department has not taken any action to forfeit the Performance Security from the erring contractors for submitting false documents or to cancel any existing contracts being executed by such contractors (as of December 2023).

(ii) Use of same invoices in more than one package

As per the order²⁸ of CEO, MPRRDA dated September 2020, the Contractor has to submit original and duplicate invoices of bitumen as per consumption in support of claim that the material has been brought to site and the department shall make an entry, in the original invoices, of the material having been used in work before making payment, so that the same cannot be used elsewhere. Further, this was also meant to ensure the quality of the material being used.

We noticed that 37 contractors submitted 362 invoices (8,359.203 MT) valuing ₹ 30.83 crore, as proof of procurement of bitumen in two different packages. Similarly, another 10 invoices (222.79 MT) valuing ₹ 82.04 lakh, were fraudulently submitted in three different packages by two²⁹ contractors. Thus, there was a suspected fraudulent payment of ₹ 32.47 crore³⁰ from the Department due to duplicate/triplicate invoices. The details are given in *Appendix-2.1.10 (A)*.

Out of these, 205 invoices (5,124.649 MT) valuing ₹20.15 crore, were submitted after September 2020 as detailed in *Appendix-2.1.10 (B)*

Failure of the concerned PIUs to make an entry on the original invoices, in violation of the CEO's orders, thereby enabled the contractors to submit the same invoice multiple times which resulted in payment of ₹20.15 crore to the contractors without actual purchase of bitumen and undue benefit to that extent at the cost of the exchequer. Further, the Department has not taken any action to forfeit the Bid Security and Performance Security from the erring contractors for submitting false documents or

²⁸ Order Number 12931 dated 05.09.2020.

²⁹ M/s Ramraja Construction Company and M/s Osho Associates, Gwalior.

³⁰ ₹30.83 crore on account of duplicate invoices + (₹82.04 lakhX2 = ₹1.64 crore) on account of triplicate invoices = ₹ 32.47 crore.

to cancel any existing contracts being executed by such contractors (as of December 2023).

On this being pointed out (June 2022), the Department stated (December 2023) that invoices were downloaded multiple times by the contractors as these were generated online from refineries since November 2019 and action would be taken against defaulting contractors. Further, the invoices had been replaced by the contractors.

The reply is not acceptable as the PIUs did not obtain the original invoices or exercise due diligence before passing payments, which allowed the contractors to use the same invoice(s) in various packages. The same could have been detected, at least in cases processed after September 2020, had the CEO's order regarding marking original invoices before passing payments been strictly followed.

(iii) Acceptance of bitumen/emulsion purchase invoices beyond the date of completion

We noticed in four³¹ PIUs that invoices for 217.443 MT bitumen (VG-30)/emulsion amounting to ₹ 0.80 crore were irregularly allowed in seven packages beyond the date of work completion as detailed in *Appendix-2.1.11*.

Acceptance of invoices beyond the completion date indicates the possibility that the procured material was not required in the executed works and hence allowing of such claims resulted in undue benefit to the contractors amounting to ₹0.80 crore.

On this being pointed out (June 2022), the Department stated (October 2022 and December 2023) that the contractor wrongly attached the invoices of other package of nearby sites. However, action is being initiated against the concerned officers and SQC who accepted the invoices beyond the date of completion.

Further reply is awaited (June 2024).

(iv) Purchase of bitumen from private parties

Scrutiny of invoices revealed that in 115 packages of 42 PIUs, contractors bought 0.17 lakh MT of bitumen amounting ₹ 60.92 crore from suppliers other than Government refineries as detailed in *Appendix-2.1.12*. Thus, bitumen bought from the private parties by the contractors were irregularly allowed in contravention of General Note of SSR and special conditions of contract.

Department stated (October 2022 and December 2023) that private parties supplied bitumen by procuring from government refineries, which was tested by NABL approved labs and the work was monitored by quality consultant, SQM and NQM. However, action was being taken and Show Cause Notices were issued to officers (GMs) who allowed the bitumen procured by the contractor from private parties.

Reply is not acceptable as the Department could not provide any evidence regarding procurement of bitumen by private parties from the government refineries. Moreover, the

³¹ Barwani, PIU-01 Damoh, PIU-01 Shivpuri and PIU-02 Betul (Emulsion).

contractors were not allowed to procure bitumen from private parties as per the General Note of SSR and special conditions of contract.

(v) ***Payment made without getting invoices of bitumen***

We noticed in PIU, Burhanpur and PIU01-Rewa that payments were made for executed bitumen items having consumption of 885.939 MT, but the contractors submitted invoices for only 681.509 MT of bitumen. There were short receipts of invoices for 204.43 MT as shown in **Table-2.1.9** below: -

Table-2.1.9: Details showing short receipt of invoices

PIU	Package Number	Name of contractor	Bitumen consumed (In MT)	Bitumen invoices received (In MT)	Short receipt of invoices (In MT)	Value of short receipt (@27,150+18% GST)
Burhanpur	48602	Satyendra Singh	199.559	174.829	24.73	7,92,275
Rewa	32609	Ram Shukla	686.38	506.68	179.70	57,57,048
Total			885.939	681.509	204.43	65,49,323

In absence of the invoices, it cannot be ascertained that 204.43 MT of bitumen amounting to ₹0.65 crore was utilised in the work, which was mandatory in support of procurement and utilization of bitumen.

Department stated (October 2022) that invoices from PIU-Burhanpur and PIU-1 Rewa have been obtained and instructions for obtaining all the invoices of bitumen before making payment of running bills would be issued to PIUs. It was further stated (December 2023) that Show Cause Notices has been issued against the concerned GMs.

Further reply is awaited (June 2024).

Recommendation:

The GoMP may investigate the aforementioned cases and take action, wherever warranted, against the contractors and/or officials. Further, the GoMP should evolve a mechanism to check dubious claims which can have a bearing on the quality of projects executed.

2.1.10.3 Supply of Non-ISI marked Hume Pipes

General Note 9 of SSR provides that ISI marked reinforced cement concrete Hume Pipes were to be compulsorily used in road works. In cases where it is not available, Hume Pipes conforming to IS specifications duly tested by DGS&D or Madhya Pradesh Laghu Udyog Nigam (MP LUN) should be used and paid for. The testing certificate of DGS&D or MP LUN will be kept on record before making payments. Destructive testing of the Hume Pipes shall be ensured as per relevant IS code of practice and test certificate should be kept on records.

We noticed in 14 packages of five³² PIUs that 1000 mm Hume Pipes were used without ensuring the quality of pipes. It was further noticed that contractors were paid for 3250.50 meter @ ISI marked pipes (₹4,975 per meter) despite of providing invoices with no marking

³² Burhanpur, Rewa-01, Sagar-01, Tikamgarh, Ujjain-02.

of ISI mark. No invoices were produced in 11 packages by the contractor for Hume Pipes. The inspection reports and test certificates of the same were not found on records.

In the event of non-use of ISI marked pipes, the payment was supposed to be made at the rate of non-ISI marked pipes. This led to an excess payment of ₹ 29.49 lakh to the contractors as detailed in *Appendix-2.1.13*.

Department accepted the fact and stated (December 2023) that recovery to the tune of ₹12.46 lakh had been done by PIU-1 Sagar, PIU-2 Ujjain and PIU Tikamgarh from the contractors. However, recovery of ₹17.03 lakh is still awaited from the contractors.

2.1.10.4 Irregular provision/execution of Tack Coat

NRRDA and MPRRDA instructed (March and May 2018) to delete the provision of tack coat³³ over primed granular surface where the thickness of bituminous layer required to be laid on, is more than 40 mm both for on-going as well as future PMGSY works.

We noticed in 18 packages of seven PIUs, that the tack coat on 9,23,526 sq.m. was irregularly provisioned/executed (after May 2018) in road works in contravention to the instruction issued by NRRDA/MPRRDA, thus leading to an extra burden of ₹ 1.17 crore to the state exchequer, as shown in *Appendix-2.1.14*.

Department accepted the fact and stated (December 2023) that recovery to the tune of ₹18.53 lakh had been made by PIU Burhanpur, Tikamgarh and PIU-1 Sagar and the rest amount after proper checking would be recovered soon.

2.1.10.5 Plantation of trees

Scheme Manual and Scheme Guidelines envisage that planting of fruit bearing and other suitable trees, on both sides of the roads would be taken up by the State Government/ Panchayats from their own funds or through convergence with other rural development programmes including MGNREGA, CAMPA or Mineral Cess funds.

We noticed in selected 10 PIUs³⁴ that even though the provisions for road-side plantations were made in the Environment Management Plan annexed with the DPRs but the same was not taken up by the concerned departments/authorities through convergence or with other rural development programmes.

Department stated (October 2022 and December 2023) that instructions have been issued for the plantation along the roadside through convergence with other rural development scheme.

2.1.10.6 Rural Road Safety

Road safety engineering measures in roads projects under PMGSY includes removal of encroachment at junctions, provision of rumble strips close to meeting point of rural roads with main roads, provision of road signs, traffic control devices, identification and rectification of hazardous locations (black spots) on existing road, provision of bus bays

³³ Tack coat is a thin layer of asphalt that ensures the bonding between old and new asphalt layers.

³⁴ PIU-3 Dhar and PIU-2 Betul has made correspondence with the concerned authorities, but the plantation work is yet to begin.

close to villages, habitations, speed management measures like speed breaker on roads passing through villages and habitations.

The following discrepancies were noticed in selected packages:

- Against the provision of 507 speed breakers in DPRs of 37 packages, 212 speed breakers (42 *per cent*) were not constructed and in four packages 12 speed breakers were constructed in excess. In five roads no speed breakers were constructed despite provision of 46 speed breakers in the DPRs. Against the provision of 3,448 cautionary, informatory and mandatory sign board, 935 (27 *per cent*) were not installed and in seven packages 92 cautionary, informatory sign board were installed in excess as detailed in **Appendix-2.1.15**.
- Low height electric lines crossing the roads, electric poles close to the shoulder are identified as potential threat for traffic safety. We noticed that against the provisions of ₹5.07 crore for utility shifting in 46 completed roads, tenders were invited/work order were issued only in 10 packages³⁵. The NIT were delayed in the range of 10 to 32 months as detailed in **Appendix-2.1.16**. In PIU Gwalior, NIT for electrical work for package number 14604 was invited almost two years after the completion of concerned road. We further noticed that in six packages of three PIUs³⁶ time extension in the range of 36 days to 390 days has been granted in which pole shifting was one of the reasons. Thus, delayed/non-shifting of electric line/poles hindered the progress of works.
- Provision for bus bays close to villages/habitations were made in none of the road DPRs.
- Paragraph 18.5 of Guidelines (2019) stipulate that a road safety module may be developed within the OMMAS which may cover (a) Accident data recording (b) Treatment of hazardous locations with photographs, but no such module was developed and no data of accidents and hazardous locations (black spots) were found treated in the OMMAS module (September 2021).

Thus, the safety of the users was not ensured by the Department as well as SLSC through quarterly review of road safety. The GM, PIU was responsible for obligatory erection of road furniture/equipment and ensure road safety for users.

Department stated (October 2022 and December 2023) that looking into safety issues the construction of speed breakers some time vary from provisioned in DPRs and estimates for shifting of electric line by Distribution Companies were issued by taking a lot of time. Further, construction of bus bay was not necessary in PMGSY roads.

The reply is not acceptable as non-construction of 42 *per cent* of speed breakers provisioned in DPRs led to deficient preparation of DPRs as well as inadequate/ineffective transect walk. Further, bus bays were not constructed as required in PMGSY guidelines.

³⁵ Shifting/ raising of electric lines & Poles.

³⁶ PIU02-Betul (Package Number 3607, 3609 and 3610); PIU01-Burhanpur (Package Number 48602) and PIU01 Rewa (Package Number 32606 and 32609).

2.1.11 Joint Physical Verification

Joint physical verifications of 68 works³⁷ were done by Audit Team with Engineers of related PIUs during the currency of audit. We observed the following irregularities (*Appendix-2.1.17*): -

- As per clause 11.4 of Guidelines (2015) and Operations Manual of PMGSY (clause 8.14) Citizen Charter/sign boards along with the logo of PMGSY should be erected at the site of both ends of the roads. During physical verification we found that Citizen Charter/sign board were installed at both ends in 36 works (34 roads and two bridges), on one end in 30 works (28 roads and two bridges) and no board was installed in two roads.
- Cautionary, informatory and mandatory signage boards at the places like school, market, bus stop, river, hospitals etc. were completely installed in 41 roads, partially installed in 11 roads and no boards were found installed in eight roads (out of 60 completed roads).
- As per clause 7.6 (iv) of PMGSY Guidelines (2013), where the road passes through a habitation, the road in the build-up area and for 50m on either side may be appropriately designed preferably as a Cement Concrete (CC) road or with Paved Stones, with side drains and cross drainage will be provided, so that improper drainage does not damage the road or the dwellings alongside.

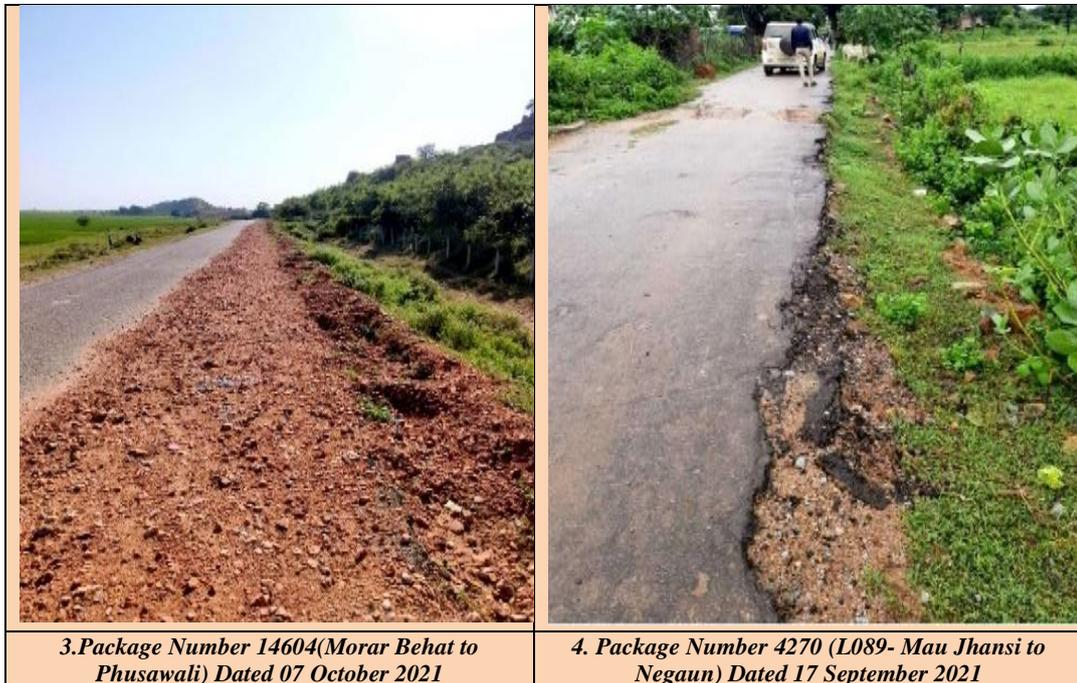
We found that out of 56 roads which had provision for side drainages along habitations, side drains were constructed only in two roads, partially constructed in 10 roads, and not constructed in 44 roads. There was no provision for side drains in four roads. Improper drainage damaged the roads as shown in picture below:-



³⁷ Complete roads-60, In progress roads-04 and Bridges-04.

The General Manager, Site Engineer and SQC did not ensure the construction of side drains as per bill of quantities (part of Agreement) compromising the quality and life of road.

- Shoulders were found damaged in 19 out of 60 completed roads including nine roads in which shoulders were dug-out by Public Health Engineering (PHE) Department for laying of water pipelines which seriously compromised the safety of mobility of vehicles as shown in the picture below: -



- Package Number MP 47601 (Nawani to Kurwasa) length 5.624 km using 37.79 MT Bitumen worth ₹13.17 lakh and Package Number MP 47602 (Surel to Pathkheda) length 4.20 km using 36.024 MT Bitumen worth ₹13.55 lakh of PIU 02-Ashoknagar were completed on May 2019 and April 2019 respectively. Bitumen invoices used in these roads were not issued by the Government refineries. Both the roads were covered under defect liability period for five years and an expenditure of ₹4.08 lakh and ₹6.26 lakh respectively were incurred on maintenance of roads during 2020-22 (up to September 2021). During joint physical verification of the roads, we found potholes (up to 5 inches), cracks in carriage way and shoulders on both roads. This proves that required bitumen was not used and maintenance work of these roads has not been properly carried out as shown in **Picture-5 and 6**.



5. Nawani to Khurwasa road (package 47601) dated 23 September 2021



6. Package Number MP 47602 (Sural to Pathkheda) Dated 24 September 2021

- During joint physical verification of all completed 60 PMGSY roads, it was noticed that neither provision for Bus Bays was made in DPRs nor the same were constructed alongside roads near habitations. Package Number MP 11605 and MP11703 of PIU 03-Dhar bus bays close to villages/habitations were not found constructed as shown in pictures below: -

	
<p>7. Package Number MP 11703 Badnawar (Delchi) to Rajod Dated 23 August 2021</p>	<p>8. Package Number MP 11605 Amjhera to Bhopawar Dated 14 August 2021</p>

Joint verification of PMGSY roads indicate that quality control and monitoring of PMGSY roads are extremely weak and needs immediate attention of the government.

Department stated (October 2022 and December 2023) that installed Citizen/Information boards got damaged/stolen. Construction of side drainage depends on the availability of land and as per local requirement. Further, the roads damaged due to laying of Pipe line had now been repaired.

The reply of Department is not acceptable as the payment to the contractor was made for actual number of citizen charter/sign boards installed as noticed during physical verification. Moreover, actual site survey attached with DPR does not exhibit any non-availability of land on the roadside for construction of both side drains.

Recommendation:

GoMP should fix responsibility of officials who failed to ensure quality in construction of PMGSY roads.

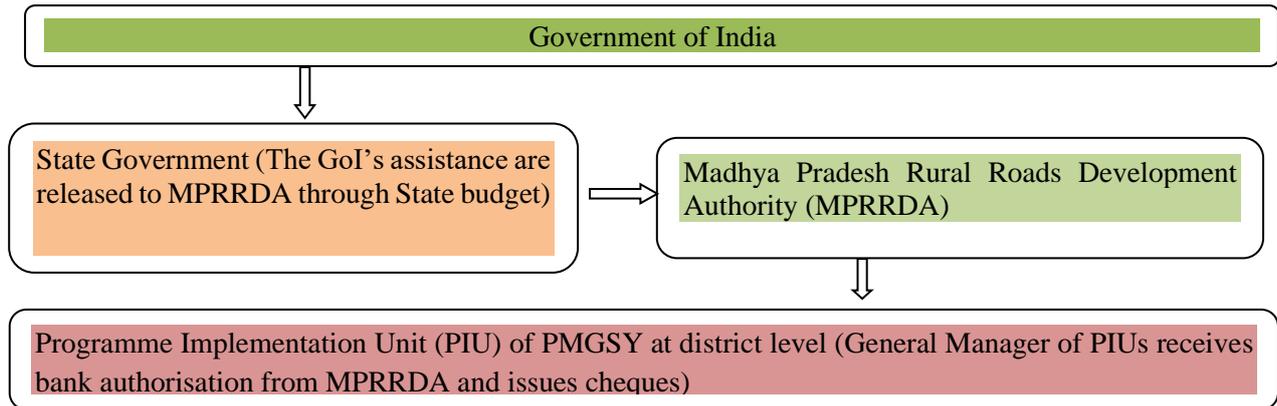
2.1.12 Fund Management

The Scheme guidelines stipulate 60:40 cost-sharing by GoI and GoMP respectively for road constructions. Further, GoMP was required to bear the full routine maintenance cost of the roads for five years after construction and further five years including periodic renewal, special repairs etc.

The funds received from GoI and the State Government are kept in three designated accounts viz, Programme fund (for the execution of works), Administrative fund (for meeting administrative expenses), and Maintenance fund (for maintenance of roads).

Pictorial representation of funds flow is given in **Chart-2.1.3** below:

Chart 2.1.3: Fund flow



GoI, MoRD releases funds for approved projects to GoMP in two instalments. The first instalment of 50 *per cent* of the cleared value of projects (or annual allocation whichever is lower) is released after clearance and subject to fulfilment of conditions; if any. The second instalment (equal to the balance due on the cost of the awarded works) is released subject to utilisation of 60 *per cent* of the available funds and completion of at least 80 *per cent* of the road works awarded in the year before the preceding year and 100 *per cent* of the awarded works of all the years preceding that year.

GoMP provides matching shares and funds against tender premium and cost escalation in the execution of works and other programme expenses.

The details of Programme Fund (PMGSY) received by MPRRDA from GoI, State Government, interest/incidental income accrued on the unutilized fund, and expenditure incurred on works by MPRRDA during 2017-21 are given in the **Table-2.1.10** below: -

Table-2.1.10: Details of funds received and expenditure incurred on works
(₹ in crore)

Year	GoI allocation	GoMP allocation	Opening Balance	GoI fund release (Against allocation and its <i>per cent</i>)	GoMP fund release (Against allocation and its <i>per cent</i>)	Interest and Incidental income	Fund available during the year ³⁸	Expenditure on works (<i>Per cent</i> after deduction of deposit repayable ³⁹ from the available fund)	Balance at the end of the year
2017-18	1,733.00	1,155.33	2,027.39	1,088.21 (62.79)	726.35 (62.87)	67.27	3,909.22	1,788.71 (57)	2,120.51
2018-19	1,200.00	800.00	2,120.51	901.67 (75.14)	601.12 (75.14)	198.55	3,821.85	2,448.49 (82)	1,373.36
2019-20	1,000.00	666.67	1,373.36	1,014.70 (101.47)	676.47 (101.47)	49.05	3,113.58	1,791.28 (78)	1,322.30
2020-21	1,200.00	800.00	1,322.30	997.13 (83.09)	904.71 (113.08)	84.58	3,308.72	2,206.61 (88)	1,102.11
Total	5,133.00	3,422.00		4,001.71 (77.90)	2,908.65 (84.90)	399.45		8,235.09	

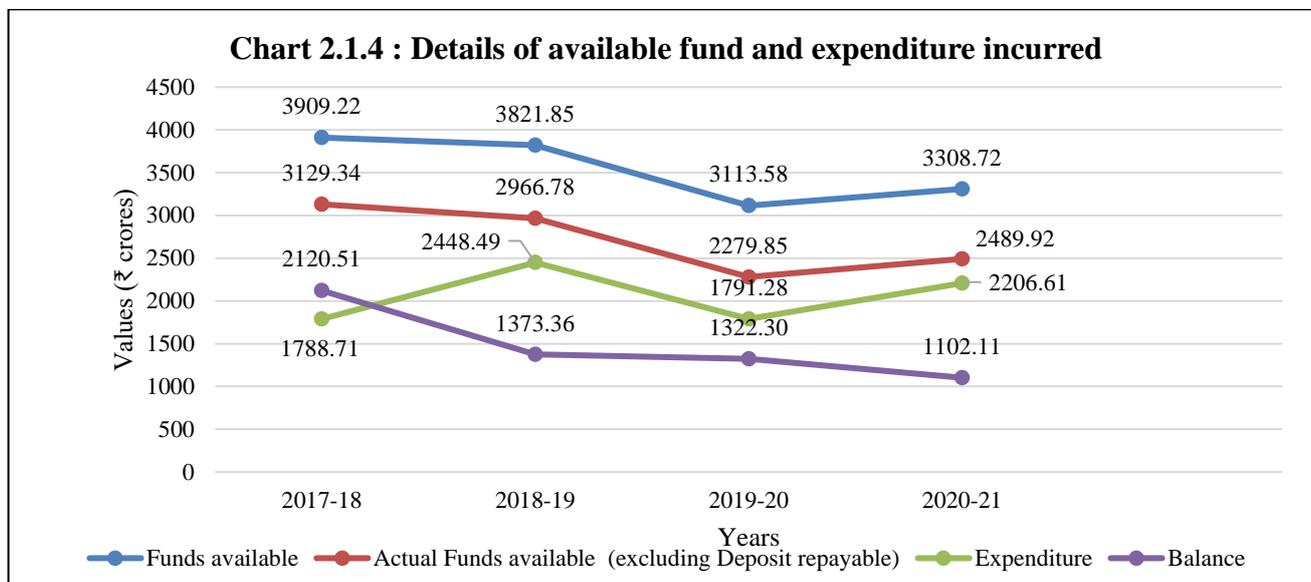
(Source: Data provided by Nodal Agency)

³⁸ Closing balance includes amount of deposit repayable: 2017-18 ₹779.88 crore, 2018-19 ₹855.07 crore, 2019-20 ₹833.73 crore and 2020-21 ₹818.80 crore.

³⁹ Deposit repayable comprising of security deposit, miscellaneous deposit and royalty.

We noted that MPRRDA could not spend even 60 per cent of the available fund during 2017-18 due to the slow progress of work. However, MPRRDA improved spending from 2018-19 onwards.

We noted a declining trend in fund release from GoI and GoMP during 2017-21 which fell in the range of 63 to 83 per cent and 63 to 75 per cent respectively. **Chart 2.1.4** indicates the status of fund utilization by MPRRDA.



Department stated (October 2022 and December 2023) that the short expenditure during 2017-18 was due to release of GoI funds of ₹750 crore and ₹57.25 crore in the month of December and March respectively.

The reply is not acceptable as the Department could not utilise even available funds of previous years.

2.1.12.1 Utilization of funds in up-gradation works

Table 2.1.11 indicates the status (October 2021) of the fund utilization during 2017-21 by MPRRDA:

Table-2.1.11: Details of Phase-wise sanction, release and expenditure

Phase	Period as per GoI clearance	Sanctions			Releases			Expenditure incurred	Percentage of utilization against the release
		GoI	GoMP	Total	GoI	GoMP	Total		
Phase-I	2017-19	278.48	248.12	526.60	-	-	-	386.26	(-)100
Phase-II	2017-19	2,003.85	1,622.04	3,625.89	1,959.78	1,408.45	3,368.23	3,062.43	91
Phase-III	2019-21	2,609.78	1,888.95	4,498.73	455.64	331.61	787.25	977.74	124
Total		4,892.11	3,759.11	8,651.22	2,415.42	1,740.06	4,155.48	4,426.43	

(Source: Data provided by Nodal Agency)

We noted that though MPRRDA did not receive any funds from GoI or GoMP in Phase-I, it spent ₹386.26 crores to upgrade roads from unspent balances of earlier years. The balance

(excess expenditure in Phase-I/ III) has been adjusted from the unspent balances of previous years programme funds.

2.1.12.2 Status of fund utilization in audited districts

Table-2.1.12 below indicates the status of fund utilization in audited districts during 2017-21:

Table-2.1.12: Utilization of fund

(₹ in crore)					
Sl. No.	Name of district	Bank authorization received from MPRRDA	Expenditure incurred on works	Balance/ Surrendered Fund at the end of the year	Percentage of utilization
1.	Ashoknagar	178.00	139.58	38.42	78.42
2.	Betul	400.30	349.88	50.42	87.40
3.	Burhanpur	79.40	55.48	23.92	69.87
4.	Chhindwara	233.40	207.32	26.08	88.83
5.	Dhar	337.50	319.79	17.71	94.75
6.	Gwalior	143.00	108.86	34.14	76.13
7.	Rewa	169.00	156.76	12.24	92.76
8.	Sagar	333.45	301.05	32.40	90.28
9.	Tikamgarh	135.50	118.72	16.78	87.62
10.	Ujjain	276.50	232.53	43.97	84.10
Total		2,286.05	1,989.97	296.08	87

(Source: Data provided by Nodal PIU of selected districts)

We noted that during 2017-21, the PIUs in audited districts could utilize only 87 per cent of the available funds due to the slow progress of work. We further observed that only 19 out of 117 selected sanctioned works were completed in time. PIU-Dhar utilized 95 per cent whereas PIU-Burhanpur utilized only 70 per cent of the available funds during 2017-21.

The Department stated (October 2022) that there is no correlation between physical progress and expenditure as shown by the audit.

The reply is not acceptable as the progress of works is directly correlated to expenditure incurred during execution.

2.1.12.3 Interest liability due to delay in the release of GoI funds

The Scheme guidelines stipulate that the State Government must release GoI funds along with its matching share to MPRRDA within three days of fund receipt from GoI. In case of default, the State Government was liable to pay penal interest @ 12 per cent for the period of delay to MPRRDA. **Table 2.1.13** below indicates the status of fund release by GoMP:

Table-2.1.13: Details of funds received and released

(₹ in crore)					
Year	Details of fund released by GoI		Date of funds allotted by State Govt.	Delay in days	Penalty as interest @ 12% p.a.
	Funds	Date			
2017-18	13.12	17-10-2017	16-11-2017	27	0.12
	750.00	15-12-2017	30-12-2017	12	2.96
	57.25	15-03-2018	22-03-2018	04	0.08
2018-19	250.00	10-09-2018	26-09-2018	13	1.07
Total	1,070.37				4.23

GoMP delayed the release of GoI funds but did not pay any interest to MPRRDA as of October 2021. GoI removed payment of penal interest from October 2018 onwards. However, State Government released ₹1,433.04 crores with matching state share to MPRRDA with a delay ranging from three to 129 days, as detailed in **Appendix-2.1.18**.

Department stated (October 2022) that fund is routed through Development Commissioner, Rural Development and not provided directly to MPRRDA by Finance Department, accordingly, fund transfer process from GoMP to Department takes some time. It was further stated (December 2023) that GoMP will be requested to take suitable action in respect of penal interest.

2.1.12.4 Irregular parking of programme fund in PD Account

Paragraph 13.1.3 of PMGSY Operations Manual envisaged that MPRRDA will open with the selected bank and branch one bank account for the PMGSY Programme fund and the MoRD release the fund to this account. We noted that during 2019-20, the Department (PRDD) kept the programme fund of ₹410.27 crores in the Personal Deposit Account (PD A/c) instead of either releasing the same to MPRRDA or keeping it in nodal bank account, thus leading to loss of interest of ₹11.68 crores as mentioned in **Table 2.1.14** below:

Table-2.1.14: Fund deposited in PD Account

(₹ in crore)						
PD Account Number	Date of deposit	Amount Deposited	Date of drawl	Amount withdrawn	Period of deposit	Loss of interest (@ 4 per cent pa)
PD/051/0320/1841	31.03.2020	410.27	28.05.2020	190.00	58 days	1.21
			08.06.2021	220.27	434 days	10.47
Total		410.27		410.27		11.68

Department stated (October 2022) that no share of GoI was kept in PD account and amount reflecting in PD Account pertains to additional state share. It was further stated (December 2023) that GoMP will be requested to take the suitable action.

The reply is not acceptable as non-parking of programme funds in bank account led to loss of interest to the tune of ₹ 11.68 crore which was a prerequisite condition as per programme implementation guidelines.

2.1.12.5 Non settlement of funds deposited in miscellaneous deposit head

PMGSY Accounts Manual (2005) stipulates that all the other deposits that PIU receives shall be credited, and their refund debited to head 3.04 (Miscellaneous Deposit-MD) resulting in Nil balance. Amount withheld and any other refundable deductions from the bills of contractors shall also be credited to this account code.

We noticed that at the state level, an amount of ₹ 350.79 crore (5,488 cases) was found deposited in MD head since 2000-01 to March 2021, out of which ₹246.11 crore (4,483 cases) pertaining to the period prior to 2018-19 was left unadjusted/unreconciled. A negative balance of ₹22.88 crore (333 contractors) and ₹ 13 crore (19 DDOs) were shown against ID-0 (ID:0) on OMMAS. The details are shown in **Appendix-2.1.19 (A)** and **Appendix-2.1.19 (B) (i) & (ii)** respectively.

Since the time for completion of the packages under the scheme is 12 to 18 months for road works and maximum period of 18 to 24 months for bridge works. The amounts prior to 2018-19 should have been adjusted from MD head by the end of 2020-21.

Non-reconciliation/rectification of these balances with the records of PIUs not only affects the accuracy of Programme Accounts but also gives scope for the risk of fraud or embezzlement of funds.

Department accepted the facts and stated (December 2023) that amount lying in MD is being adjusted.

Recommendation:

The Government should take steps for providing funds in timely manner and MPRRDA should ensure adequate utilization of available funds and early settlement of fund deposited in miscellaneous deposit head.

2.1.12.6 Administrative Expenses Fund

(i) Excess Expenditure on Travel Expenses of PIUs

Scheme Guidelines stipulates that the eligibility of the State under Administrative expenses shall be 2.25% of the annual allocation of the State subject to the item wise ceiling⁴⁰ and would be an integral part of the Annual Allocation. Travel expenses of PIUs can be met to the extent of 0.50% of GoI assistances, but during 2017-21 MPRRDA did not follow the above guideline and travel expenses were met with more than the permissible limit, as shown in **Table-2.1.15** below: -

Table-2.1.15: Expenditure on travel expenses

(₹ in crore)				
Year	GoI assistance received	Permissible limit (0.50%) for travel expenses of PIUs	Actual Expenditure incurred on travel expenses of PIUs	Excess Expenditure
2017-18	1,088.21	5.44	13.87	8.43
2018-19	901.67	4.51	16.26	11.75
2019-20	1,014.70	5.07	15.72	10.65
2020-21	997.13	4.98	16.37	11.39
Total	4,001.71	20.00	62.22	42.22

(Source: Data supplied by Nodal agency as per OMMAS)

The above table indicates that MPRRDA authorized an excess expenditure of ₹42.22 crore on account of travel expenses beyond the permissible limits.

The CGM (Finance) MPRRDA had failed to adhere to the financial discipline.

Department stated (October 2022 and December 2023) that expenses only under sub-component "Travel expenses for PIU" was more than permissible limit, however overall expenses under "Administrative Expenditure Component" was under the permissible limit.

⁴⁰ (a) Admin. Expenses for PIUs @1%, (b) Travel Expenses of PIUs 0.50%, (c) Admin. & Travel Expenses (SRRDA) @ 0.25% (₹ 75 lakh maximum) (d) Independent Quality Monitoring 2nd tier @0.50%.

The reply is not acceptable as the travel expenses incurred by PIUs were beyond the permissible limit stipulated in the scheme guidelines.

(ii) Irregular expenditure from Central Administrative Fund

Scheme Accounts Manual envisages that the MoRD provides Central Administrative Expenses Fund to the SRRDA for incurring administrative expenses such as travel, purchase of computers, telephone, internet charges etc. The State Government may also provide Administrative Expenses Fund for specific purposes such as salary, medical claims, leave encashment, office rent, stationery, and miscellaneous office expenses etc.

We noticed that CGM (Finance), MPRRDA issued (April 2017) an instruction to all PIUs to book office rent and electricity charges in Central Administrative Fund (Head 54.04) instead of State Administrative Fund (Head 55.11). This instruction was issued without the approval of NRRDA and no such approval was produced to audit. We found that during 2017-21 in the selected PIUs expenditure of ₹51.52 lakh was irregularly incurred from Central Administrative Expenses Fund instead of State Administrative Expenses Fund on account of rent of office building as shown in **Appendix-2.1.20**.

Department stated (December 2023) that the rent of office building of PIU was classified under account code no. 54.09 'Miscellaneous office expenses' due to no specific head for office rent of PIU provided in chart of account.

The reply is not acceptable as the department did not take the approval of NRRDA for meeting out the expenses of rent of office building of PIUs from Central Administrative Expenses Fund.

2.1.13 Quality Control Management and Monitoring

2.1.13.1 Inadequate/delayed inspections by the State Quality Monitors

A three-tier Quality Management mechanism is in existence under the PMGSY. The State Government was responsible for the first two tiers of quality control structure. The first tier of quality management system envisages quality management by PIUs and in second tier periodic inspections of works were to be carried out by independent State Quality Monitors (SQMs). National Quality Monitors (NQMs) engaged by the NRRDA were to ensure quality of works under third tier of quality management. In second tier, SQM needs to inspect each work at least three times during construction including one inspection within one month from its completion.

The status of inspections carried out by the SQM to ensure quality management in completed 75 works in selected PIUs is depicted in **Table-2.1.16** below:-

Table-2.1.16: Number of inspections conducted by SQM in selected completed works

Number of works completed	Number of times roads inspected by SQM				Two inspections done during execution	Inspections done within one month of completion		
	One	Two	Three	>Three	Number of works	Number of works	Delayed inspection	Inspection not done
75	03	13	33	26	70	04	16	55

(Source: as per OMMAS as of 31.10.2021)

It is evident from the above table: -

- Out of 75 completed works, three works were inspected only once, 13 works twice, 33 works thrice and 26 works more than three times.
- As per clause 11.5.7 of PMGSY Operations Manual, the two inspections of every work shall be carried out at the execution stage (at the space of three months), but no inspections were done in five works during execution, out of 75 completed works.
- Out of 75 completed works, only four works were inspected within one month of completion date, 16 works with a delay in the range of 10 days to 790 days and 55 works were not inspected after completion of works.

Department stated (October 2022) that mostly the works are inspected three times by SQMs. However, sometimes, for some work, on account of different reasons, the SQM does not become practically possible for three times during construction.

The Department did not offer any comments on 55 completed works which were not inspected after completion.

2.1.13.2 Inadequate monitoring by the State Level Standing Committee constituted under PMGSY

Scheme Manual stipulates that a SLSC set up under the chairmanship of the Chief Secretary, will be responsible for close and effective monitoring of the programme and to oversee the timely and proper execution of works. The Committee shall vet the DRRP, CUCPL and shall clear the annual project proposals. In addition, the Committee shall monitor quarterly progress and quality of works, financial management, resolve issues relating to land availability, Forests and Environmental clearance and Road safety etc.

Scrutiny of records pertaining to SLSC such as meeting register/minutes of meetings etc. revealed that against the required four quarterly meetings, only three meetings (No.54th, 55th and 56th) were organized on 09.06.2017, 07.10.2017 and 05.02.2018 respectively in the year 2017-18. There after no meeting was held during 2018-21. Last meeting (No.57th) was held on 15.09.2021, after a gap of 43 months, in which post-facto approvals of CUCPL and proposals sent to GoI under Phase-III were obtained.

Lack of regular meetings, review of project implementation and lack of co-ordination among the various departments led to cancellation of the projects, due to non-receipt of NOCs from the forest department, roads taken up by other departments after sanction under PMGSY etc. (as discussed in paragraph 2.1.7.1). SLSC oversees road safety issues, convergence of development programmes including transport facilities on the constructed roads and afforestation (greening alongside the roads) but in absence of regular meetings achievement of above objectives is doubtful.

Department stated (October 2022 and December 2023) that regular meetings could not be held due to administrative reasons and covid-19 pandemic. Further, during time gap between the preparation of CUCPL and approval of plan, works were allotted to other department. It is also stated that land was shown available in DPR as the cart roads were available and land availability in the forest area was also appearing at prima facie basis.

The reply is not acceptable as regular meetings of SLSC were not conducted timely and post facto approval of CUCPL was obtained for projects which led to the cancellation of the projects and overseeing of road safety issues and convergence of road development programmes.

2.1.13.3 District Development Coordination and Monitoring Committee (DISHA) meetings

Scheme Guidelines envisage that the District Vigilance and Monitoring Committee/District Development Co-ordination and Monitoring Committee (DISHA) set up by the Ministry under the Chairmanship of local Member of Parliament (Lok Sabha) with objective of ensuring quality of expenditure, particularly in context of optimization of public funds spent under different programmes of Central Government. These committees would monitor the implementation of the programmes in accordance with prescribed procedure and guidelines. District Magistrate (Member Secretary) will ensure that meeting of the DISHA was held at least once in every quarter and during the year at least four meetings were to be organized. We noticed that in selected districts required number of meetings of DISHA were not held during April 2017 to March 2021 as shown in **Table-2.1.17** below:

Table-2.1.17: Statement showing number of meetings held

Sl. No.	District	Period	Number of meetings required	Number of meeting held	Number of meetings in which issue of PMGSY discussed	Shortfall (percentage)
1.	Ashoknagar	4/2017 to 3/2021	16	07	04	09 (56)
2	Betul	4/2017 to 3/2021	16	06	06	10 (63)
3	Burhanpur	4/2017 to 3/2021	16	02	01	14 (87)
4	Chhindwara	4/2017 to 3/2021	16	05	03	11 (69)
5	Dhar	4/2017 to 3/2021	16	04	04	12 (75)
6	Gwalior	4/2017 to 3/2021	16	09	04	7 (44)
7	Rewa	4/2017 to 3/2021	16	06	04	10 (63)
8	Sagar	4/2017 to 3/2021	16	08	07	08 (50)
9	Tikamgarh	4/2017 to 3/2021	16	08	08	08 (50)
10	Ujjain	4/2017 to 3/2021	16	02	02	14 (87)
Total			160	57	43	103 (64)

It is evident from the above table, that against the required 16 meetings during 2017-21 in each sampled district, meetings in the range of two to nine were held whereas 57 meetings (36 per cent) were held against the required 160 meetings in ten sampled districts.

Thus, in absence of regular meetings for monitoring at district level, the monitoring of project implementation was not effective, particularly pertaining to inter-departmental co-ordination for ensuring timely completion of the projects.

Department attributed (October 2022) the reason for short fall in the meetings of DISHA was covid-19 pandemic. It was further stated (December 2023) that meeting was convened by District Collector.

The reply is not acceptable as more than 50 per cent meetings as required in guidelines were not held prior to covid-19 pandemic.

2.1.13.4 Chief General Manager Inspection

As per clause 11.4.5 of the Operations Manual of PMGSY, the CGM/SE is responsible for proper functioning of the PIU. Their inspection of PIUs and quality testing supervision will be the part of effective supervision of quality management. As per instruction of MPRRDA, Chief General Manager (CGM) had to inspect all the works under his jurisdiction regularly to ensure inspection of most of the works at various stages including surprise checks.

We noticed in sampled CGM and PIU offices that out of 75 completed works (selected packages), only 11⁴¹ works (15 *per cent*) were inspected by the concerned CGM. CGM, Sagar had not inspected any of the selected works in sampled PIUs⁴² of Sagar Division. The lack of monitoring by CGM has weakened the monitoring system.

Department stated (October 2022) that due to covid-19 pandemic prescribed number of inspections were not carried out. It was further stated (December 2023) that CGM visited the PIU from time to time

The reply is not acceptable as desired number of inspections were not carried out by the CGM, MPRRDA even before covid-19 pandemic.

2.1.13.5 Joint Inspection of PMGSY projects with elected members

Scheme Guidelines stipulates that the CGM of the concerned division will request the MP and Zilla Pramukh representing that region once in six months to select any PMGSY projects for joint inspection. Similarly, Executive Engineer/General Manager of a district will request the MLA and Chairperson of the Intermediate Panchayat concerned once in three months for joint inspection of any PMGSY projects and Assistant Engineer/Assistant Manager in-charge of the project will request the concerned Sarpanch of the Gram Panchayat once in two months to select any PMGSY projects for joint inspection as per their choice and according to their convenience.

We noticed that in violation to the scheme guidelines, the CGM, GM and AM of selected region/PIU offices neither requested for joint inspection of PMGSY projects to the elected political members (MP, Zila Pramukh, MLA, Chairperson of the JP and Sarpanch) nor conducted the same. As a result, monitoring of PMGSY projects by elected public representatives was not done and their opinion in this regard also could not be obtained.

Department stated (October 2022) that joint inspection with elected members were not carried out due to enforcement of code of conduct of Vidhan Sabha/ Lok Sabha election and Covid-19 pandemic. However, the progress of all the running works was regularly discussed and reviewed by Minister in-charge, MLA, MP of the area and President of Zila Panchayat in the meetings.

Reply is not acceptable as Department could not provide any evidence regarding request made to elected public representatives for the joint inspection of the works.

⁴¹ Betul-2 (Package 3606), Burhanpur (Package 48601), Chindwara-1 (Package 07601 and 07607), Gwalior (Package 14601 and 14605), Rewa-1 (Package 32601, 32605, 32606, 32609), Ujjain-2 (Package 43602).

⁴² Sagar-1 and Tikamgarh.

Recommendation:

The Authorities should ensure that SQM perform inspection of roads as per prescribed norms and rectification of defects at the earliest to provide good quality roads. Department should strengthen monitoring system and get inter departmental co-ordination for ensuring timely completion of projects.

2.1.14 Conclusion

- There were deficiencies in planning of roads under the scheme as roads having higher PCI values and having lesser Utility Values were selected for upgradation. DRRPs and CUCPLs were not found to be approved from JP under Phase-II. Inadequate surveys were done by the DPR consultants and deficiencies in its verification by PIU officials during preparation of the DPRs. The DPRs were not accurate and realistic as there were huge variation in the executed quantities in works. The General Manager of the concerned PIU and DPR Consultant is wholly responsible for the above irregularities.
- There was delay in execution of works due to lack of forest clearance, land dispute, non-co-ordination with other departments etc. The GM (PIU), DPR consultant and SLSC is responsible for this issue.
- The MPRRDA failed to spend 12 to 43 *per cent* of the available funds due to laxity in execution of works and managing contracts. There was delayed release of funds and parking of programme fund in PD Account, leading to loss of interest. Non settlement of funds deposited in miscellaneous deposit and non-reconciliation of balances with PIU records which impacts the accuracy of Programme Funds. The GM (PIU) is responsible for non-settlement of miscellaneous deposit and CGM (Finance) MPRRDA is also responsible for not monitoring the issue.
- Contract Management was weak as contracts were awarded without obtaining requisite additional performance security from the Contractors. Though Contractors failed to complete 54 *per cent* (587 works out of 1,089) of works within stipulated time. Contractors were favoured in realization of liquidated damages, technical staff deployment and insurance of project during the construction period. Liquidated Damages were not levied in 33 *per cent* cases. Responsibility was also not fixed on the department officers for abnormal delays in execution/completion of works. The GM (PIU) and concerned CGM is responsible for this issue.
- Roads completed vis-à-vis works sanctioned were poor as 95 and 22 *per cent* of roads were completed in Phase II and III respectively during 2017-21.
- The quality control and monitoring through SQM was not being done as per prescribed norms for assessing quality of work and there was delay/shortcomings in inspections done by SQM. Inadequate monitoring by SLSC at State Level, CGM at Division level and DISHA at District level was also noticed.

Women and Child Development Department

2.2 Audit on Take Home Ration

2.2.1 Introduction

In 1975, the Government of India (GoI) launched a Centrally Sponsored Scheme- Integrated Child Development Services (ICDS). Under the scheme, Supplementary Nutrition Programme (SNP) was implemented and Take Home Ration (THR) is one of the components of the SNP. SNP was primarily designed to bridge the gap between the Recommended Dietary Allowance (RDA⁴³) and the Average Daily Intake through the Anganwadi Centers (AWCs). Women and Child Development (WCD) Department, Government of Madhya Pradesh (GoMP) implements the scheme in the state. Incidentally, Madhya Pradesh topped the list⁴⁴ of Infant Mortality Rate (IMR) in 2019⁴⁵ in the country and in case of Maternal Mortality Ratio (MMR) during 2017-19⁴⁶, the state ranked third in the country, which indicates that the role of schemes like SNP/THR is vital to reduce IMR and MMR in the state.

2.2.2 THR beneficiaries

As of March 2021, THR was being provided to 49.58 lakh registered beneficiaries as detailed below:

- (a) 34.69 lakh Children aged between six months to three years
- (b) 14.25 lakh Pregnant Women and Lactating Mothers
- (c) 0.64 lakh Out-of-school Adolescent Girls (OOSAGs) aged between 11 and 14 years.

2.2.3 Audit coverage

We examined the records of THR given to 11.99 lakh beneficiaries (24 per cent) consisting of 8.37 lakh children, 3.40 lakh pregnant women and lactating mothers and 0.21 lakh OOSAGs in eight selected districts of the state as detailed in **Paragraph 2.2.9** of this Report.

2.2.4 Feeding Norms

GoMP revised (March 2018) the feeding norms and rates of THR in respect of different categories of beneficiaries as given in **Table 2.2.1**:

Table 2.2.1: Details of target group, rates of THR and nutrition standards

Category of beneficiary	Revised rates w.e.f. 01.04.2018	Quantity of Protein to be provided	Quantity of Calories to be provided
Children of the age group of six months to three years	₹8 per child daily	12-15 gram	500

⁴³ RDA is defined as the nutrient present in the diet which satisfies the daily requirement of nearly all individuals in a population.

⁴⁴ The Special Bulletin on Maternal Mortality and Infant Mortality published by the Registrar General, India.

⁴⁵ IMR - 46

⁴⁶ MMR - 163

Category of beneficiary	Revised rates w.e.f. 01.04.2018	Quantity of Protein to be provided	Quantity of Calories to be provided
Severely malnourished children (Six months to three years)	₹12 per child daily	20-25 gram	800
Pregnant women and lactating mothers	₹9.50 per women daily	18-20 gram	600
OOSAGs of the age group of 11-14 years	₹9.50 per beneficiary daily	18-20 gram	600

(Source: Administrative report of WCD Department for the year 2020-21)

THR consisting of eight types of packed food material is being provided to children of the age group of six months to three years, pregnant women and lactating mothers and OOSAGs of the age group of 11 to 14 years old, details of which are given in **Table 2.2.2**.

Table 2.2.2: Details of types of THR

Category of beneficiary	Menu for THR	Days for THR provided	Frequency
Children of the age group of six months to three years.	<i>Halwa (120 gms), Bal Aahar (120 gms) and Khichadi (125 gms)</i>	THR for five days per week	Distribution of THR is being done on every Tuesday for entire week
Severely Malnourished Children (Six months to three years)	<i>Halwa (120 gms), Bal Aahar (120 gms) and Khichadi (125 gms)</i>		
Pregnant women and lactating mothers	<i>Wheat Soya Barfi, Aata Besan Laddu and Khichadi (150 gms each)</i>		
OOSAGs in the age group of 11-14 years.	<i>Wheat Soya Barfi and Khichadi (150 gms each)</i>	THR for six days per week	

(Source: Administrative report of WCD Department for the year 2020-21)

2.2.5 Organisational Structure

The Additional Chief Secretary (ACS), WCD is head of the department and supervises the implementation of THR at the government level. The ACS is assisted by the Commissioner/ Director at the state level, 10 Joint Directors at the Divisional level, 52 District Programme Officers (DPOs) at the district level, 453 Child Development Project Officers (CDPOs) at the block level and 97,135 Anganwadi Centres (AWCs) running in rural and urban areas of the state.

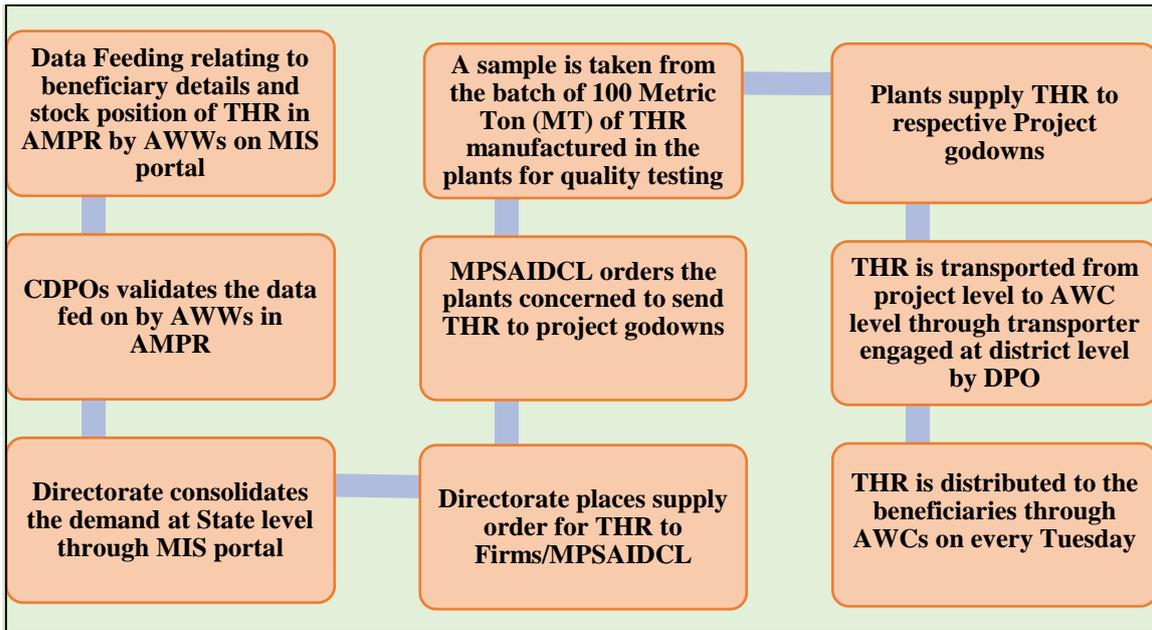
2.2.6 Procurement and distribution of THR

Directorate assesses and places demand for supply of THR based on number of beneficiaries and stock position of THR fed by Anganwadi Workers (AWWs) in Anganwadi Monthly Progress Report (AMPR) on MIS⁴⁷ portal.

The process of procurement and distribution of THR is indicated in *Chart 2.2.1* below:

⁴⁷ A Management Information System (MIS) has been developed for Women and Child Development Department of Madhya Pradesh, wherein reporting of all information related to activities of Anganwadi services e.g. Annual Survey, registered and benefitted beneficiaries, demand of THR, receipt of THR etc. are done.

Chart 2.2.1: Process of procurement and distribution of THR



(Source: various orders/ circulars issued by the Government/ Department)

Audit Approach

2.2.7 Audit objectives

We conducted the audit of the implementation of THR with the following objectives to assess whether:

- (a) GoI and GoMP provided adequate funds as per the requirement and such funds were utilised economically, efficiently and effectively;
- (b) All eligible and only eligible beneficiaries were enrolled for and benefitted under the scheme;
- (c) Appropriate procedure was followed for procurement and distribution of THR at every level; and
- (d) The internal controls and monitoring mechanism ensured effective implementation of the scheme.

2.2.8 Audit criteria

We sourced audit criteria from the following:

- GoI and GoMP guidelines, orders, instructions etc. relating to THR
- Food Safety and Standards Act, 2006
- Madhya Pradesh Treasury Code, Madhya Pradesh Financial Code.

2.2.9 Audit Scope and Methodology

We conducted the thematic compliance audit (December 2021 to February 2022) to examine the implementation of the THR scheme during 2018-21. We examined the records (manual and digital) in the following offices of the Department:

- (a) The Directorate, Women & Child Development Department, Bhopal
- (b) Madhya Pradesh State Agro Industries Development Corporation Limited (MPSAIDCL)
- (c) THR manufacturing plants under MPSAIDCL and Madhya Pradesh State Rural Livelihood Mission (MPSRLM)
- (d) Eight out of 52 DPOs were selected. Four districts (Dhar, Rewa, Jhabua and Sagar) were selected based on highest expenditure; two districts (Chhindwara and Satna) were selected on the basis of maximum number of AWCs; one district (Shivpuri) was covered in pilot study because of its proximity to Gwalior during July 2021 due to Covid-19 restrictions and one district (Bhopal) was selected on the basis of highest expenditure among the districts suggested by the Additional Chief Secretary, WCD, GoMP during Entry Conference held on 09 September 2021.
- (e) We also examined the records of two project offices (one urban and one rural/tribal) under each selected district. There were only tribal projects in Jhabua district thus two tribal projects were covered in Jhabua. Seven⁴⁸ urban projects of remaining districts and one⁴⁹ tribal project of Jhabua district were selected based on maximum number of beneficiaries. Eight⁵⁰ tribal/rural projects were selected based on the remoteness from the district headquarters. We also covered five AWCs in each selected project randomly. Details of sampled districts, projects and AWCs are given in *Appendix-2.2.1*.

Audit findings

2.2.10 Financial Management

GoI and GoMP share the cost of Supplementary Nutrition Programme (SNP) and Scheme for Adolescent Girls (SAG⁵¹) under ICDS on 50:50 basis. Hot Cooked Meal and THR are components of SNP. No separate budget provision is made for THR. Details of expenditure

⁴⁸ 1. Dhar Urban, 2. Rewa Urban, 3. Sagar-2 Urban, 4. Chhindwara Navin, 5. Satna, 6. Shivpuri Navin, 7. Govindpura, Bhopal.

⁴⁹ Jhabua.

⁵⁰ 1. Dahi, Dhar, 2. Hanumana-1, Rewa, 3. Bina Rural, Sagar, 4. Pandurna, Chhindwara, 5. Ramnagar, Satna, 6. Shivpuri (Rural), 7. Berasia-1, Bhopal, 8. Petlabad, Jhabua,

⁵¹ Scheme for Adolescent Girls which has two components Nutritional and Non-Nutritional. Under Nutritional component Take Home Ration is provided to out of school Adolescent Girls of age group of 11 to 14 years for the six days in a week. Under Non-Nutritional component trainings, distribution of Iron and Folic acid tablet etc.

under SNP and SAG during 2018-21 and share of expenditure on THR in total expenditure incurred on SNP are given in **Table 2.2.3** and **Chart 2.2.2** below:

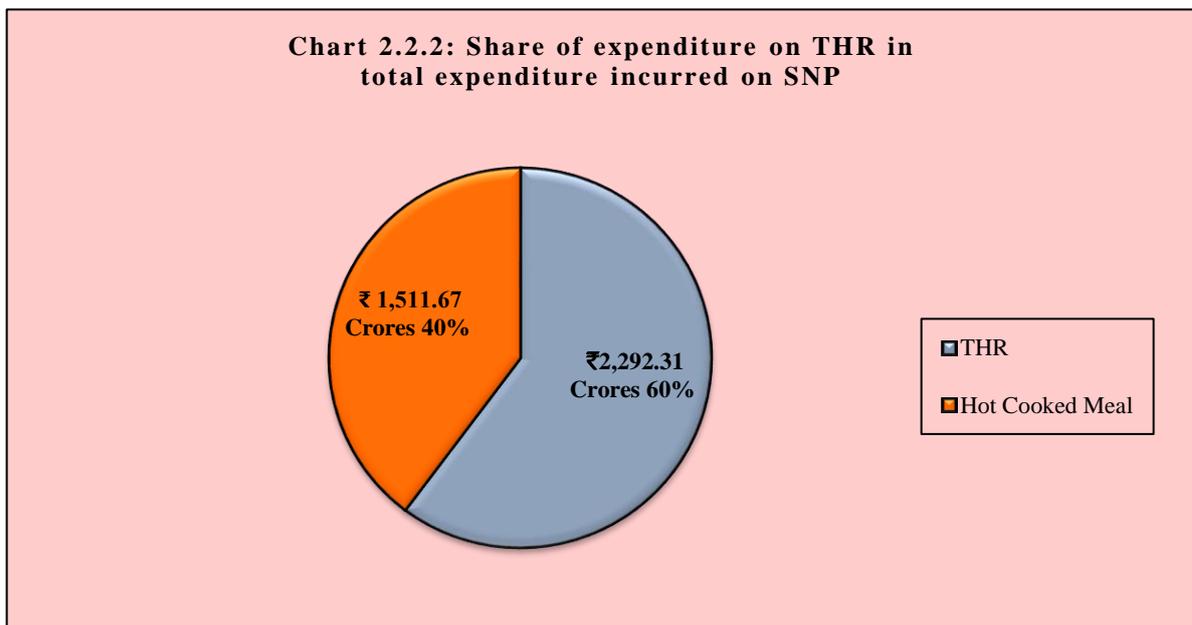
Table 2.2.3: Details of expenditure under SNP and SAG

(₹ in crore)

Scheme	Year	Central Share	State Share	Total	Expenditure	Excess/short receipt	Expenditure on THR	Expenditure on Hot cooked meal
Supplementary Nutrition Programme (Scheme code 9050)	2018-19	630.89	758.06	1,388.95	1,304.20	(+)84.75	864.51	439.69
	2019-20	715.35	758.06	1473.41	1,393.00	(+)80.41	931.75	461.25
	2020-21	744.06	725	1469.06	1,106.78	(+)362.28	496.05	610.73
Total SNP		2,090.30	2,241.12	4,331.42	3,803.98		2,292.31	1,511.67
Scheme for Adolescent Girls (Scheme code 6392)	2018-19	32.62	25.85	58.47	51.7	(+)6.77	51.7	0
	2019-20	16.19	21.25	37.44	42.5	(-)5.06	42.5	0
	2020-21	(-5.06 +2.14) = (-)2.92	3.35	0.43	6.7	(-)6.27	6.7	0
Total SAG		45.89	50.45	96.34	100.90		100.90	0
Grand total of SNP and SAG		2,136.19	2,291.57	4,427.76	3,904.88		2,393.21	1,511.67

(Source: Records of Directorate)

Further, Audit noticed that bills amounting to ₹ 22.09 crore pertaining to the supply of THR under SAG made by two⁵² firms during 2019-20 and 2020-21 were pending for payment due to non-receipt of central share during 2020-21.



⁵² 1. Mahila Aajivika Audhögik Sahkari Sanstha Maryadit (MAASSM), 2. MPSAIDCL

2.2.10.1 Expenditure incurred on supply of THR

As per the information furnished (June 2021) by the Directorate, Department spent ₹2,393.21 crore to procure 4.04 lakh Metric Ton (MT) of THR for providing it to 1.35 crore beneficiaries of all the categories during the period 2018-21. Category-wise details of average number of benefitted beneficiaries, THR supplied and expenditure incurred are given in Table 2.2.4:

Table 2.2.4: Category-wise details of average number of beneficiaries benefitted, THR supplied and expenditure incurred

Year	Average number of benefitted beneficiaries (in lakh)			Quantity of THR provided (in lakh MT)			Expenditure incurred (₹ in crore)	
	Children (six months to three years)	Pregnant women and lactating mothers	OOSAGs	Children (six months to three years)	Pregnant women and lactating mothers	OOSAGs	Children (six months to three years), pregnant women and lactating mothers	OOSAGs
2018-19	33.07	13.86	2.26	0.942	0.488	0.090	864.51	51.70
2019-20	31.82	13.33	1.97	1.024	0.530	0.085	931.75	42.50
2020-21	26.17	11.32	1.28	0.558	0.304	0.028	496.05	6.70
Total	91.06	38.51	5.51	2.52	1.32	0.20	2,292.31	100.90⁵³

(Source: Information furnished by Directorate)

The Department, during 2018-21, distributed 4.04 lakh MTs THR in the state at a cost of ₹ 2,393.21 crores. We examined the distribution of 0.97 lakh MT THR (24 per cent) costing ₹572.35 crores (24 per cent) in eight districts.

2.2.11 Identification of beneficiaries

2.2.11.1 Doubtful distribution of Take Home Ration to out-of-school adolescent girls (OOSAGs)

GoI introduced (April 2018) the Take Home Ration Scheme for out-of-school adolescent girls (OOSAGs) in the age group of 11-14 years. As per the available records, Department distributed 20,291.585 MTs of THR worth ₹ 122.99 crore (₹ 100.90 crore paid + ₹ 22.09 crore pending for payment) to 5.51 lakh OOSAGs in the State during 2018-21.

We noted the following deficiencies relating to identification of beneficiaries, manufacturing, transportation and distribution of THR during 2018-21:

⁵³ This excludes unpaid bills of ₹ 22.09 crore pertaining to THR distributed to OOSAGs, which were pending for payment as on 31 March 2022.

(1) No baseline survey

GoI instructed (December 2017) all state governments to carry out a base line survey at the level of AWCs to identify OOSAGs by April 2018. The Department also issued instructions (January 2018) to the DPOs to conduct the baseline survey by 31 January 2018.

The CDPOs were supposed to conduct the baseline survey through the AWWs by collecting the details of OOSAG beneficiaries in Proforma –1⁵⁴ containing personal details including Aadhaar numbers. The AWWs were required to collaborate with the schoolteachers and Gram Panchayats to identify the OOSAGs by visiting the homes in their jurisdiction.

Audit examination (December 2021) revealed that the AWWs did not conduct any baseline surveys till February 2021. Further the AWWs did not submit any data on the beneficiaries in Proforma-1 either manually or through MIS as per the norms to the concerned CDPOs.

In this regard audit observed that:

- despite not having any details of the number of beneficiaries and despite the fact that the AWWs did not submit surveyed data as per Proforma-1, the CDPOs submitted *validated* data in Proforma-2/ MIS to the DPOs up to June 2020. As such, in the absence of source figures from AWWs, Audit cannot ascertain as to how the CDPOs and the DPOs validated the data which had not been preferred to them by the AWWs. In such a situation the risk of the CDPOs/DPOs validating and forwarding fictitious/manipulated data to the Department cannot be ruled out.
- after June 2020, the AWWs submitted the data directly through the MIS portal. However, since baseline surveys had not been carried out and the AWWs did not have any data pertaining to the OOSAGs, it cannot be ascertained as to how the AWWs submitted the data and how was such data validated by the CDPOs/DPOs. In the absence of surveys and reliable data, the risk of the Department receiving incorrect/manipulated data from the DPOs cannot be ruled out.

The inconsistencies/discrepancies in the data available with the Department can be assessed from the fact that on an average, there were 34.01 lakh registered OOSAG beneficiaries as per the Department's own MIS data between 2018-19 and 2020-21; against which, the Directorate issued supply orders to the vendors for supplying 20,291.585 MTs of THR worth ₹122.99 crore for only 5.51 lakh beneficiaries during 2018-21 (average of 1.84 lakh). The huge mismatch between the figures of OOSAG data available with the WCDD and number of beneficiaries supplied THR indicates that the data available in the WCDD MIS may not be credible.

The fact that the data available with the WCDD may not be credible can further be understood from the fact that in June 2021, while submitting the utilization certificate to the Government of India, Department reported 15,252 OOSAGs beneficiaries as on March

⁵⁴ In Proforma-1, information of Name of Adolescent girl (AG), Aadhaar Number, Name of the father/guardian, Name of mother, category (SC, ST, OBC, Minority, Others), Date of Birth of AG, Age as on 01.01.2018, Education status (Never attended school/Completed Class), Reason for leaving the school was to be filled up.

2021. Audit also observed that the Commissioner, WCD in August 2018 was already aware that the OOSAG beneficiary data in MIS was *prima facie* inflated. The Commissioner had accordingly instructed (August 2018) all the DPOs to review the number of actual beneficiaries immediately. However, we did not find any evidence of such reviews/reports neither in DPOs nor in the Directorate.

We noted that the Directorate once again instructed (June 2020) to reconcile the number of OOSAGs with the data of Rajya Shiksha Kendra to ascertain the actual number of beneficiaries. The Directorate further instructed to prepare a detailed database at the district level of the beneficiaries indicating their name, age, class and reasons for dropping out of the schools. In February 2021, the Directorate pegged the number of OOSAGs beneficiaries at 53,614 only.

In its reply to Audit, the Directorate stated (December 2021) that the OOSAG number of 5.51 lakh beneficiaries was based on the supply orders of THR.

The reply affirms the observation made above that the Directorate did not have a validated database of beneficiaries and the Directorate, without assessing the actual number of beneficiaries, continued to place supply orders for the distribution of THR.

(2) Verification of the data relating to number of OOSAGs by Audit

We conducted detailed scrutiny of the data to assess the actual number of beneficiaries in all eight selected districts. The details can be seen from **Table 2.2.5**:

Table 2.2.5: Details of number of OOSAGs reported by CDPOs and DPO of selected districts and quantity of THR supplied to their respective projects during May 2018 to July 2018

Name of District	No. of OOSAGs reported by CDPOs to DPO	No. of OOSAGs reported by DPO to Directorate	THR required for OOSAGs (Col. 2) as per norms during May 2018 to July 2018 (in MT)	THR supplied to the projects of concerned district during May 2018 to July 2018 (in MT)	Excess supplied THR (in MT)	Amount of excess supplied THR (in lakh)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Bhopal	**	**	**	46.58	-	-
Jhabua	**	**	**	358.49	-	-
Sagar	**	**	**	148.43	-	-
Sub-Total (A)				553.50		
Dhar	8,735 ⁵⁵	11,310	142.51	141.19	(-) 1.31	(-) 0.80
Sub-Total (B)	8,735	11,310	142.51	141.19	(-) 1.31	(-) 0.80
Rewa	1,467	1,467	18.48	210.71	192.23	118.65
Satna	2,904	2,959	36.59	74.99	38.40	23.70
Shivpuri	6,189	6,961	77.98	126.32	48.34	29.42
Chhindwara	81	1,617	1.02	66.56	65.54	39.82
Sub-Total (C)	10,641	13,004	134.07	478.58	344.51	211.59

** No information was provided.

(Source: Records furnished by DPO and CDPOs of selected districts)

⁵⁵ Record of baseline survey (proforma II) of five projects (Tirla, Nalchha, Umarvan, Manawar, Badnawar 2) was not available in the records of DPO.

Table 2.2.5 revealed the following observations:

- DPOs Bhopal, Jhabua and Sagar did not send any information of OOSAGs to Directorate in response to letter of January 2018, however, we observed supply of 553.50 MT THR in these districts during May 2018 to July 2018. Reasons for supplying THR without any requirement could not be ascertained. In case of Dhar, data pertaining to CDPOs was not made available to Audit.
- DPOs in case of CDPOs of Rewa, Satna, Shivpuri and Chhindwara reported 2363 excess numbers of beneficiaries over what was reported by the CDPOs. The excess reporting was highest in case of Chhindwara (1896 per cent). On account of excess reporting, as against the requirement of 134.07 MT of THR, 478.58 MT of THR was requisitioned by the DPOs resulting in excess supply of 344.51 MT of THR worth ₹2.12 crore.

Since the number of beneficiaries against whom the THR was supplied were actually not available, the chance of the THR not having been supplied and the Department having been over invoiced cannot be ruled out.

We also selected six AWCs of each selected district considering the THR supplied for OOSAGs and number of beneficiaries reported by concerned projects. An analysis showing number of beneficiaries and THR supplied in these AWCs is given in **Table 2.2.6**:

Table 2.2.6: Factuality of OOSAGs in selected AWCs of each selected district

Sl. No.	Name of district	No. of AWCs of which data of OOSAGs was checked	No. of beneficiaries as per records of AWCs	THR supplied to AWC by CDPO during 2018-21 (in packets)	THR received in AWC stock register/ Register No. 02 of AWC during 2018-21 (in packets)	Average No. of registered beneficiaries in 2018-21 as per MIS	Average No. of benefitted beneficiaries in 2018-21 as per MIS
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Bhopal	06	0	3,000	2020	294	254
2	Chhindwara	06	01	500	856	180	39
3	Dhar	06	02	3,572 ⁵⁶	1,530 ⁵⁷	98	213
4	Jhabua	06	0	3,740 ⁵⁸	2,165 ⁵⁹	235	155
5	Rewa	06	0	1,292	1,292	223	51
6	Sagar	06	0	3,320	1,760	466	47
7	Satna	06	0	1,740	965	178	34
8	Shivpuri	07 ⁶⁰	0	2,400	142 ⁶¹	290	127
Total				19,564	10,730	1,964	920

(Source: Information available on MIS portal; information furnished by concerned CDPOs and AWWs)

⁵⁶ Records related to distribution of THR of one project Gandhwani was not provided for the period April 2018 to May 2018 and March 2019 to March 2021.

⁵⁷ Records related to receipt and distribution of THR in three AWC (Mawad, Kadolakhurd and Kotbhidota) was not maintained.

⁵⁸ Data of THR distribution to AWC was not available in Petlawad from April 2018 to July 2019 due to loss of records in fire and of Ranapur project, acknowledgement of 18 months was not submitted to audit.

⁵⁹ THR stock register of AWC Tadvi Faliya Kaliya Chhota of Jhabua project, Sagadiya Amliyar Faliya of Petlawad project, Bhilala Faliya Jasoda Hirji of Rama project and Kanjwani Bag Faliya of Ranapur project was not submitted to audit. AWC Khadkuyi Bohra Faliya of Ranapur project only submitted the stock register of May 2019 to March 2020.

⁶⁰ Two AWCs were having the same name (Bamhari), hence data of both the AWCs were obtained.

⁶¹ Two AWCs (Maheshpur and Sakalpur) had not maintained the stock register of THR and One AWC (Patara) had maintained the stock register for the period of September 2020 to February 2021 against the audit period of April 2018 to March 2021.

Table 2.2.6 revealed the following observations:

- CDPOs distributed 19,564 packets sufficient for distribution to 148 beneficiaries in the above selected AWCs during 2018-21 against actual availability of three OOSAGs as per records of these AWCs.
- CDPO, Karera distributed 420 and 180 packets of THR to Bamhari-I and Bamhari-II AWCs respectively and CDPO, Khaniyadhana distributed 60 packets of THR to Shrinagar AWC. However, as per records of the AWCs, these packets were not found to be actually received in these AWCs.
- There were 1,964 OOSAGs registered on MIS portal in the above selected AWCs of eight selected districts while we found only three OOSAGs were actually registered in these AWCs. This establishes that information of OOSAGs registered on MIS portal was incorrect and number of OOSAGs reported by DPOs to Directorate were also baseless and fabricated.

Thus, failure of Directorate to get the baseline survey conducted, not taking actual consumption data from DPOs and treating beneficiaries deemed to be benefitted on the basis of supply orders despite knowing about uploading of inflated numbers of beneficiaries on MIS portal resulted in excessive demand and supply of THR for non-existing 5.08⁶² lakh OOSAGs. The directorate should have taken the number of OOSAGs from Rajya Shiksha Kendra in case of not conducting baseline survey.

GoI also provided 4,498.261 MT wheat and 4,559.923 MT rice during 2018-21 at the subsidized rate of ₹4.62 per kg and ₹6.12 per kg respectively for production of THR for OOSAGs. In view of the inflated number of benefitted OOSAGs, lifting of the said wheat and rice was also unjustified.

On this being pointed out (August 2022), the Government stated (December 2022) that the Department data pertaining to the number of OOSAGs was correct as per projected figures of the census of 2001. The Department also stated that baseline survey was conducted and orders for supply of THR were placed on the basis of information available in MIS and that appropriate action would be taken against the delinquent officials where lapses took place.

The reply is not acceptable as the GoI guidelines clearly mandated baseline surveys to arrive at the correct data for identifying beneficiaries.

The reply itself contradicts the Department's stand as on the one hand it claims to have correct figures on the basis of the census data while on the other hand it claims to have carried out baseline surveys. The Department did not submit any reliable evidence in support of its claim of having conducted baseline survey.

Recommendation:

GoMP should investigate the reasons for variance in figures at all levels resulting in supply of excess quantity of THR. Responsibility may be fixed on the concerned officials for manipulation of data.

⁶² 5.08 lakh = 5.51 lakh-0.43 lakh.

2.2.12 Supply and distribution of THR

Directorate instructed (May 2018) that CDPOs while receiving the THR will prepare *panchnama*⁶³ (to be signed by CDPO, Sector Supervisor, Store Clerk, Transporter and Revenue Officer) in the prescribed form and maintain the same at project level. CDPOs would make entry in the stock register and also record the serial number of stock register and date in the challan. The name, designation, signature and seal of the receiving officer/employee should be clearly mentioned on the challan.

CDPO would send a copy of the *panchnama* and *challan* to DPO immediately. DPO would verify the bills of THR suppliers every month on the basis of the quantity mentioned in the *panchnama/ challan* received from the projects and send the verified bill to Directorate after writing a certificate on it.

2.2.12.1 Non-preparing *panchnama* on the THR stock received

We noticed that out of 16 audited projects, two CDPOs (Petlawad and Satna) did not prepare any *panchnama* at all during 2018-21 on the THR stock received from the plants, and seven CDPOs⁶⁴ prepared *panchnama* without the signature of the Revenue Officers concerned. However, all the above nine CDPOs submitted challans for payment without satisfying the *panchnama* requirements, thereby facilitating chances of misappropriation of THR.

Government replied (December 2022) that Petlawad and Satna projects prepared the *panchnamas* on receipt of THR. However, Petlawad project could not produce *panchnamas* for the period from April 2018 to July 2019 as the same were burnt in a fire incident in the office. *Panchnamas* of Petlawad project for the period August 2019 to March 2021 and of Satna project for the period 2018 to 2021 were furnished with the reply.

The reply is misleading on account of the following reasons:

- Audit *prima facie* noticed discrepancies in *Panchnama* dates and stock records as well as variation in signatures of the same signatory which indicates that the *panchnamas* were not authentic. Fabrication cannot be ruled out.
- CDPO, Petlawad accepted the fact (February 2022) that *panchnamas* had not been prepared for the period 2018-19 to 2020-21⁶⁵. In such a situation, submission of *panchnamas* at a later date (December 2022), even though the same did not exist earlier, may be explained to audit.

Recommendation:

*The Department should instruct DPOs to make surprise checks of the project godowns on the next day of receipt of THR at project offices at regular intervals and make it mandatory to attach *panchnama* signed by all signatories with the challans for passing the bills.*

⁶³ At the time of receipt of THR at project level godown, the *Panchnama* is prepared in the format prescribed by the WCD department of Madhya Pradesh wherein name of project, district, date of receipt, name of supplier firm, challan No. and date and item wise No. of packets was to be entered.

⁶⁴ Berasia-I(Bhopal), Chhindwara urban (Chhindwara), Jhabua (Jhabua), Bina rural (Sagar), Shivpuri urban & rural (Shivpuri) and Ramnagar (Satna).

⁶⁵ In response to an audit query December 2022.

2.2.12.2 Suspected fake supply of 773.21 MT of THR

We noticed in Badi, Dhar, Mandla, Rewa, Sagar and Shivpuri plants that these plants supplied 773.21 MTs of THR to 178 projects through 277 challans despite the plants not having THR stock on the dates of issue of these challans during 2018-21.

A summarized position is given in Table 2.2.7 and comprehensive details of Badi, Dhar, Mandla, Rewa, Sagar and Shivpuri plants are given in *Appendix-2.2.2, Appendix-2.2.3, Appendix-2.2.4, Appendix-2.2.5, Appendix-2.2.6 and Appendix-2.2.7* respectively.

Table 2.2.7: A gist of suspected fake supply of THR by plants despite not having stock

Sl. No.	Name of Plant	Number of Challans through which THR was supplied despite not having stock	Total quantity of suspected fake supply (in MT)	Amount (₹ in crore)
01	Badi	35	75.408	0.47
02	Dhar	07	11.447	0.07
03	Mandla	138	346.342	2.14
04	Rewa	34	116.067	0.73
05	Sagar	06	54.508	0.34
06	Shivpuri	57	169.438	1.05
Total		277	773.21	4.80

(Source: Data furnished by the plants)

In the eight⁶⁶ selected projects, we found THR supplied through 13 out of above 277 challans were entered in the stock registers. In such a situation, the likelihood of fraudulent supply of THR in the selected projects cannot be ruled out.

GoI quarterly releases food grains (wheat/rice) under Wheat Based Nutrition Programme (WBNP) and National Food Security Act (NFSA) to the States for supply of THR under SNP/SAG. For supply of THR in AWCs, food grains received from the GoI are reallocated and made available through the Madhya Pradesh State Civil Supplies Corporation to the THR supplier firms at subsidized price⁶⁷.

Further, these six plants lifted 298.04 MT wheat and 74.72 MT rice at subsidized rates for supply of 773.21 MT THR which means the plants took undue financial benefits of ₹60.21 lakh as difference between Minimum Support Price (MSP) and subsidized rates of food grains for above suspected fake supply.

Government replied (December 2022) that Audit considered only the quantity produced and supplied on a particular day but did not consider the opening balance of the stock. The entry of production in a day (24 hours) in a plant is usually recorded from 10 to 11 AM on the next day. Production at the plant is continuous, while

⁶⁶ 1. Govindpura, 2. Berasia-1, 3. Chhindwara urban, 4. Pandurna, 5. Satna, 6. Ramnagar, 7. Hanumana-2 8. Shivpuri Navin.

⁶⁷ 1. Under SNP: Wheat- ₹247 per quintal and rice-₹347 per quintal, 2. Under SAG: Wheat - ₹462 per quintal and Rice- ₹612 per quintal.

deliveries are usually made after 12 noon. If there is a shortage ever in the plant's stock compared to the quantity to be supplied, it is made up from the continuous production.

The reply is factually incorrect as Audit had already considered the opening balance of each day against each item of THR for arriving at the aforementioned figures. Further, in many cases despite no production in the plants (Badi, Dhar, Mandla, Rewa and Shivpuri), THR was supplied for two or more days on the subsequent dates.

Recommendation:

The Department should also develop an online mechanism to verify the stock available and stock issued to the projects on daily basis. Weighbridge should also be installed at the CDPO/DPO level to ascertain whether the required amount of THR has been received at the project level.

2.2.12.3 Irregularities in supply of THR by the suppliers

A. Suspected fake supply of 479.46 MT THR through non-existent trucks

During the scrutiny of challans collected from the plants and offices of selected DPOs, we found 40 *challans* where five⁶⁸ firms had supplied 479.46 MT of THR worth ₹2.96 crore by trucks. However, on verifying the truck numbers at 'VAHAN' portal⁶⁹ we found these truck numbers to be registered as motorcycles, cars, autos, tractors and tankers. Details are given in *Appendix-2.2.8*.

This indicates that the manufacturing plants submitted fraudulent records pertaining to fake supply of 479.46 MT of THR worth ₹2.96 crore to projects. The fact that the *panchnamas* are duly compiled in the concerned project offices for receipt of the THR also indicates possible collusion between the plants/suppliers and the project officials.

Further, these five firms lifted 187.85 MT wheat and 45.87 MT rice at subsidized rates for supply of 479.46 MT THR which means these firms took undue financial benefits of ₹35.74 lakh as difference between Minimum Support Price (MSP) and subsidized rates of food grains.

B. Supply of 404.09 MT of THR through trucks records of which were not found at VAHAN portal

We also noticed 25 *challans* where four⁷⁰ firms had supplied 404.09 MT THR worth ₹2.50 crore by trucks, however, we did not find any records of these truck numbers at 'VAHAN' portal. Details are given in *Appendix-2.2.9*. In the absence of records on VAHAN portal, we could not confirm whether the truck numbers mentioned in these *challans* were trucks or not.

On these cases being pointed out (August 2022), the Government attributed (December 2022) writing wrong truck numbers on *challans* due to clerical mistakes and conversion

⁶⁸ 1. M.P. Agro Nutri Foods Ltd., 2. M.P. Agrotonics Ltd., 3. MPSAIDCL, 4. Kota Dal Mill Rajasthan, 5. M. P. Agro Food Industries Limited

⁶⁹ <https://mis.mptransport.org/MPLogin/eSewa/VehicleSearch.aspx>

⁷⁰ 1. Kota Dal Mill Rajasthan, 2. MAASSM, 3. M.P. Agrotonics Ltd, 4. MPSAIDCL.

of trucks into tankers by vehicle owners as the main reasons for the discrepancies pointed out by audit.

Case-wise remarks on the Government reply are illustrated in Table 2.2.8 and 2.2.9 below:

Table 2.2.8: Audit Remarks on the cases pertaining to Paragraph 2.2.12.3 (A)

Sl. No.	Truck No. as per Challan	Type of vehicle as per VAHAN/ MP Transport portal	Government reply		Further Audit remarks
			Truck No.	Reply	
1.	MP09 HC0355	Car	MP09 HC3055	Vehicle is truck. Wrong number has been mentioned due to clerical errors.	Reply is not acceptable as Truck No. MP09HC3055 mentioned in the reply is also a car as per Vahan database.
2.	MP09 HG2901	Truck (RIG)	MP09 HG2901	Vehicle is truck. It was registered in the name of Pritesh Saraf which was transferred to Vinod Patidar and on 25.02.2021 converted into RIG.	No document has been provided to confirm that the vehicle was a truck. Further, DPO, Jhabua has stated that Truck (RIG) is also a type of Truck which is used for transportation of goods. As per provided document, the vehicle is RIG body type Truck which is used for drilling of bore wells (oil or water wells). Therefore, reply is not acceptable.
3.	MP04 HA0225	Car	MP40 HA0225	Vehicle is truck.	The Department did not submit any evidence (gate pass, transporter bilty, weighbridge slip etc.) in support of the claim that THR was transported in Truck No. MP40HA0225. Further the claim of clerical error is not accepted as challan was prepared by Dispatch Supervisor and the gate pass was prepared by Branch Manager. Two different official cannot commit same clerical errors as they were recording the truck no. independently. Therefore, reply is not acceptable.
4.	MP09 HE2760	Car	MP04 HE2760	Vehicle is truck.	The Department did not submit any evidence (gate pass, transporter bilty, weighbridge slip etc.) in
5.	MP04 K2815	Auto R. (good)	MP04 HE2815	Vehicle is truck.	

Sl. No.	Truck No. as per Challan	Type of vehicle as per VAHAN/ MP Transport portal	Government reply		Further Audit remarks
			Truck No.	Reply	
					support of the claim that THR was transported in Truck No. MP04HE2760 and MP04HE2815. Further the claim of clerical error is not accepted as challan was prepared by Dispatch Supervisor and the gate pass was prepared by Branch Manager. Two different official cannot commit same clerical errors as they were recording the truck no. independently. Therefore, reply is not accepted.
6.	MP09 HG6510	Tanker	MP09 HG6510	Vehicle was converted into Tanker.	The Department has not submitted any evidence in support of the claimed conversion of the truck in to a tanker. Therefore, reply is not accepted.
7.	MP20 HB4290	Tanker	MP20 HB4290	After the accident of vehicle, vehicle owner converted vehicle into tanker on dated 10.07.2020.	
8.	MP18 GA3107	Tanker	MP18 GA3107	Vehicle was converted into Tanker by owner.	
9.	MP09 HF0357	Tanker	MP09 HF0357	Vehicle is truck, truck was open body truck registered in the name of Ashuka Jain thereafter truck was converted into open body tanker on dated 05.07.2019	
10.	MP09 HE4058	Car	MP04 HE4058	Vehicle is truck.	No documentary evidence such as gate pass, transporter bilty, weighbridge slip etc. was submitted with respect to transportation of THR by these vehicles mentioned in the Government reply. Therefore, reply is not accepted.
11.	CG10 AC9807	Agriculture tractor LMV	CG10 AL9807	Vehicle is truck. Wrong number has been mentioned due to clerical errors.	
12.	JH05 BA0511	M-cycle/ scooter	JH05 AB0511	Vehicle is truck.	
13.	MP 09 G 7396	Motor Cycle	MP 07 G 7396	Vehicle is truck, number also printed on slip of <i>Toul kanta</i>	
14.	MP09 HE4080	Car	MP04 HE4058	Vehicle is truck. Wrong number has	

Sl. No.	Truck No. as per Challan	Type of vehicle as per VAHAN/ MP Transport portal	Government reply		Further Audit remarks
			Truck No.	Reply	
				been mentioned due to clerical errors.	
15.	MP09 HE9901	Car	MP04 HE9901	Vehicle is truck.	
16.	MH14 HC0160	M-Cycle/ Scooter	MP14 HC0160	Vehicle is truck. Wrong number has been mentioned due to clerical errors.	
17.	UP77 L1548	Pulser Motor Cycle	UP77 N1548	Vehicle is truck. Wrong number has been mentioned due to clerical errors.	
18.	HR73 A8549	Three-Wheeler (Auto Rickshaw)	HR74 A8549	Vehicle is truck. Wrong number has been mentioned due to clerical errors.	
19.	RJ14 GB2351	Line Trolley	RJ14 GB2351	Vehicle is truck. As per registration it is a trailer.	As per details enclosed vehicle is multi axle (Trailer) which is generally used to move heavy materials, raw industrial materials such as large shipments of rock or brick. Further, trailer is also an open body vehicle whereby transportation of THR was not feasible. Therefore, reply is not accepted.
20.	MP04 RA6784	Auto. R passenger	MP04 RA6784	Considering the less quantity, transported through Auto.	The reply is not accepted as THR was to be transported by trucks only as per agreement with the transporter. Secondly, 'truck' word was handwritten on the challan. Further, the vehicle is listed on the Madhya Pradesh transport website as an Auto (Passenger), not Auto (Goods).

Table 2.2.9: Audit Remarks on the cases pertaining to Paragraph 2.2.12.3 (B)

Sl. No.	Truck No. as per Challan	Type of vehicle as per VAHAN portal	Government reply		Further Audit remarks
			Truck No.	Reply	
1.	MP09 GA4694	Record not found	MP09 HF4694	Vehicle is truck	No documentary evidence such as gate pass, transporter bilty, weighbridge slip, affidavit etc. was submitted with respect to transportation of THR by these vehicles mentioned in the Government reply. Therefore, reply is not accepted.
2.	RJ17 GB0877	Record not found	RJ11 GB0877	Vehicle is truck	
3.	RJ09 CG2769	Record not found	RJ09 GC2769	Vehicle is truck	
4.	MP06 HA0246	Record not found	MP08 HA0246	Vehicle is truck	
5.	CG04 E6070	Record not found	CG04 E6077	Vehicle is truck	
6.	RJ17 GB5345	Record not found	RJ17 GA5345	Vehicle is truck	
7.	MP09 HG9559	Record not found	MP09 HG9555	Vehicle is truck	
8.	MP16 HC1748	Record not found	MP06 HC1748	Vehicle is truck	
9.	UP70 BT8489	Record not found	UP70 BT8489	Vehicle is truck, number was changed due to being sold in other state.	
10.	RJ37 GC2122	Record not found	RJ37 GA2122	GC written instead of GA, affidavit of transporter is enclosed.	
11.	GJ20 X1294	Record not found	GJ20 X1294	Vehicle is truck, number was changed due to being sold in other state.	
12.	MH14 B2386	Record not found	MP14 HB2386	Vehicle is truck, wrong number written due to clerical errors.	
13.	RJ20 GF9375	Record not found	RJ20 GA9375	Vehicle is truck, wrong number written due to clerical errors.	
14.	TS07 UV2220	Record not found	TS07 UE2220	Vehicle is truck, wrong number written due to clerical errors.	

Audit does not accept the Government reply as the documents submitted in support of the reply are not convincing.

Recommendation:

The Department should initiate vigilance inquiry against the responsible officials and fix their responsibility and develop a mechanism to check the veracity of the trucks on regular basis. The Department may ensure deploying GPS-enabled vehicles for the transportation of THR for monitoring of truck movements.

2.2.12.4 Discrepancies recorded in supply of THR**A. Short accounting of 10,144.35 MT of THR**

During the scrutiny of records of DPOs of all the selected districts, we noticed that against 96,541.56 MT of THR recorded in the stock registers at projects the entire quantity was shown as dispatched/distributed to the AWCs. Cross-verification of the transportation bills revealed that only 86,397.21 MT of THR was actually transported to AWCs. The details are given in below **Table 2.2.10**:

Table 2.2.10: Details of THR transported to AWCs

Name of district	Total quantity of THR found to be entered in the Stock Register of CDPOs (in MT)	Total Quantity of THR transported to AWCs in MT	Quantity not transported to AWCs (in MT)	Amount ⁷¹ (₹ in crore)
(1)	(2)	(3)	(4)	(5)
Bhopal	9,835.04	9,585.72	249.32	1.54
Chhindwara	10,536.46	6,372.30	4,164.16	25.57
Dhar	14,155.26	11,008.09	3,147.17	19.39
Jhabua	13,620.51	12,991.07	629.44	3.88
Rewa	13,678.66	12,831.95	846.71	5.28
Sagar	13,135.96	12,907.30	228.66	1.41
Satna	11,223.53	10,615.96	607.57	3.79
Shivpuri	10,356.14	10,084.82 ⁷²	271.32	1.67
Total	96,541.56	86,397.21	10,144.35	62.53

(Source: Stock registers and transportation bills furnished by DPOs and CDPOs)

This indicates that the CDPOs incorrectly recorded dispatch of the full stock of THR resulting in short accounting of 10,144.35 MT of THR amounting to ₹62.53 crore.

Government replied (December 2022) that all the THR received at projects were distributed to AWCs and appropriate action would be taken against the delinquent officials where lapses took place.

The Department did not submit relevant records such as transportation bills and has submitted only receipts of THR stock signed by the AWWs; which appears to have been prepared post-audit as these documents were not available or produced to us during audit. Therefore, the audit does not accept that THR has been transported to the AWCs.

⁷¹ Calculated on average rate of all items in a particular division.

⁷² Includes transportation of 2170.748 MT THR during 2018-19, transportation bills of the same were not found in records of DPO, however, entry of transportation bills found in cash book.

B. Payment without receipt of 205.34 MT THR

Audit scrutiny revealed that during 2018-21, a total of 12,842 bags of THR were issued to 29 project offices through 46 challans. Cross-verification of the stock registers revealed that only 2,612 bags of THR were actually received in the project offices.

Even though the CDPOs short received 10,230 bags of THR (205.34 MT) worth ₹1.28 crore, the CDPOs incorrectly reported⁷³ to the DPOs that full consignment of stock had been received at their end. Consequently, the DPOs reported to the Directorate that THR has been received in respect of the above challans, despite short receipt at CDPOs' end. Details are given in **Appendix-2.2.10**.

Irregular action of the CDPOs (and DPOs in two cases) thereby resulted in payment of ₹ 1.28 crore without receipt of THR.

The Government accepted the audit observation and replied (December 2022) that appropriate action would be taken against the delinquent officials where lapses took place.

C. Non-verification of 822.95 MT THR

We noticed that bills of 822.95 MTs of THR material amounting to ₹5.10 crore as shown supplied at Kolaras and Khaniyadhana projects during May 2018 to December 2018 verified by DPO, Shivpuri and sent to Directorate for payment.

However, we did not find stock register and *panchnama* of the said period in records of Kolaras and Khaniyadhana projects. Further scrutiny of transportation bills in the office of DPO, Shivpuri revealed that 101.24 MT out of 822.95 MT THR was not transported from project godowns to AWCs. In the absence of stock register and *panchnama*, Audit could not verify the actual receipt of the 822.95 MT of THR worth ₹5.10 crore at Kolaras and Khaniyadhana projects.

Government replied (December 2022) that action would be taken after detailed deliberation against the Project Officers of Kolaras and Khaniyadhana for not producing records to Audit. The Government also furnished copies of stock registers in support of their reply. In respect of non-transportation of 101.236 MT of THR, it was stated that the bills related to transportation are not paid at the same period, hence the above reconciliation has not been done.

The reply is not acceptable as submitted stock registers recorded only receipt of THR and not distribution which indicated that the stock registers were incorrectly prepared. Further, transportation bills for above THR quantity were also not produced to audit.

⁷³ Except in case of CDPO, Shivpuri Urban Project reported to DPO short receipt of two bags of Laddu 750 gram and three bags of Khichdi 750 gram, yet the DPO reported the Directorate receipt of full consignment.

Recommendation:

The Department should investigate and award appropriate penalty against responsible officials to avoid recurrence of such incidents in future.

2.2.12.5 Suspected payment towards payment of Ready-to-Eat (RTE)

We noticed cases involving suspected payment of ₹45 lakh in the distribution of RTE during the Covid-19 period in Shivpuri and Rewa districts as detailed below:

The Directorate instructed (March 2020) to provide RTE to beneficiaries of THR through Self Help Groups (SHGs) in case of non-availability of THR due to lockdown in the wake of Covid 19.

The Finance Department, GoMP notified (November 2015) process for e-payment which provides that the Drawing and Disbursing Officer (DDO) will verify the bank account details of claimant to whom payment is to be made and ensure that the bank account details are related to actual claimant. Thereafter, the claimant will be registered in Treasury Computerization System (TCS) and in no case, bank account details of other person/institution or bank account opened in name/post will be recorded in the bank account details of the claimant. The DDO will be wholly responsible for authenticity of the correct bank account details, therefore, the DDO should pay special attention while verifying and recording bank account details. This further provides that once the bill has been paid, DDO shall collect e-payment details from the Treasury in some intervals (not exceeding one month) or for this purpose, may use reports available on TCS and shall verify e-payment amounts and bank details of e-payment made from office copy of the bill and shall satisfy himself that all e-payments have been made in the correct bank accounts.

During the scrutiny of three⁷⁴ physical bills and their e-payment lists pertaining to supply of RTE in the month of May 2020, June 2020 and September 2020 in Pichhore project of Shivpuri district, we noticed 45 cases where name of SHGs mentioned in physical bills differed from the names of account holders in e-payment list and one to six names of SHGs were recorded in the physical bills against 45 bank accounts, details are given in *Appendix-2.2.11*. The overall amount involved was ₹ 42 lakh. Moreover, no invoices/bills were obtained from the suppliers/SHGs before making payments for the supply of RTE.

Out of these 45 bank accounts, one account (SBI Account No. 37121991954) pertains to Miss Bhoori Jatav which is an individual saving account and was credited with ₹1.84 lakh. However, name of the SHG against this account number had been mentioned as Maa Vaishno Devi, Parul and Girja in the physical bills.

Once a SHG is formed, a bank account is opened in the name of SHG, separate from the personal accounts of its members. This account is jointly operated by designated members, such as the President and Secretary of the SHG. However, it has been

⁷⁴ Bill No. 20007599288, 20006632844 and 20007480232.

observed that account No. 53021034997 belonging to the Jai Maa Mahila SHG in Bacharon, as listed at serial number 20 of *Appendix 2.2.11*, has been credited with ₹0.72 lakh of drought relief fraudulently in the Shivpuri district. Drought relief has to be transferred into farmers account under DBT and SHGs are not entitled to receive such assistance. The receipt of drought relief payments by any SHG is highly inappropriate.

During the scrutiny of records of DPO, Rewa, we also found three cases where bank accounts of SHGs mentioned in the physical bills found to be individual accounts in bank records. A total amount of ₹ three lakhs was credited in these bank accounts. Details are mentioned at serial number 46 to 48 of *Appendix 2.2.11*.

Crediting payment towards RTE in individual bank accounts and using different names against a single bank account indicated suspected fraudulent payments with *malafide* intentions of CDPOs and DPOs.

Government accepted (December 2022) the audit observation and assured to take action against the delinquent officials who facilitated the payment made in the wrong account of the bills which was contrary to the financial rules.

2.2.12.6 Payment towards the distribution of RTE without proof/records

As per instructions (March 2020) of Directorate, WCD, AWCs were to remain closed due to Covid-19 pandemic. RTE was to be provided through SHGs and the AWWs of the concerned AWC were to distribute RTE to the beneficiaries. Further, payment bills of SHG were to be verified by the AWCs, thus, they were required to maintain records of both receipt and distribution of RTE.

We test checked the records of DPOs of Bhopal, Shivpuri and Jhabua districts and noticed that RTE worth ₹74.54 lakh was distributed to 5.56 lakh beneficiaries during April 2020 to September 2020 despite availability/ distribution of THR. The details of THR received and payments made against supply of RTE are given in *Appendix-2.2.12*. However, we noticed distribution of only THR in these months to beneficiaries in the selected AWCs and did not find any entry of receipt and distribution of RTE in the stock register of selected AWCs.

Thus, due to placing order to SHGs for distribution of RTE despite availability of THR and making payments to SHGs without verifying the receipt and distribution of RTE, the veracity of payments could not be ascertained by Audit.

Government replied (December 2022) that RTE was supplied against the hot cooked meal to be distributed on Tuesday and when THR was insufficient.

The reply is not acceptable as sufficient quantity of THR was available for distribution. Further, there is no supporting records for distribution of RTE against THR.

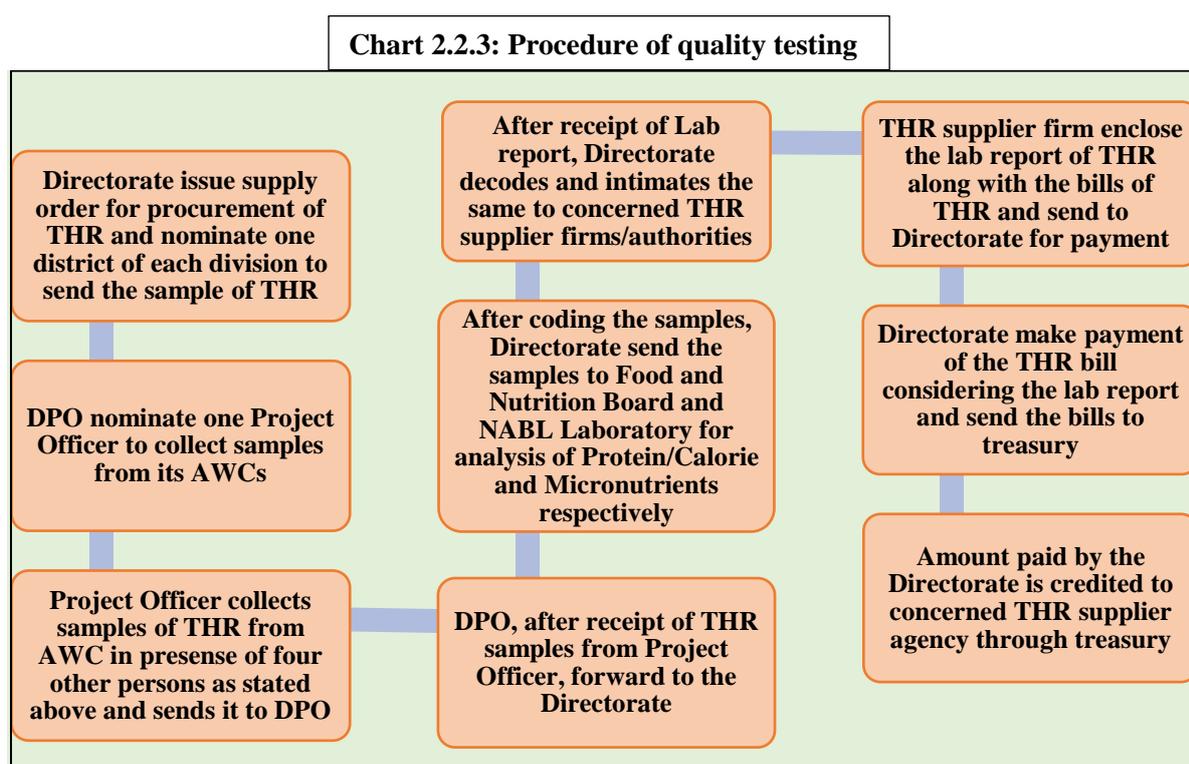
2.2.12.7 Distribution of 38,304 MT THR lacking conformity with the required nutritional value of THR

(A) Procedure of quality testing while plants were run by MPSRLM, Bhopal

As per the instruction (May 2018) of Directorate, for quality testing of protein/calories and vitamin-minerals (micronutrients) in the recipe of THR, samples on random basis from

supplied THR in every month were to be collected from the AWC of designated district by the DPO himself or by his authorized project officer and sent to the directorate by 20th of every month. Thus, two sample of 100 grams and 500 grams of each recipe of THR from the project/AWC was to be taken on random basis for quality testing of THR supplied against each supply order.

A separate section at Directorate level was dealing with the quality testing work of sample of THR received from the designated DPOs where the coding of sampled items was done and further sent to the concerned laboratories for analysis of protein/calories and vitamin-minerals (micronutrients) in the recipe of THR. After receipt of lab report, the same was sent to the concerned supplier firms/plants. Supplier firms/ plants submitted the same test reports to the directorate along with the bills of supplied THR. The above procedure has been defined in **Chart 2.2.3:**



As per the agreement (November 2019) executed between WCD Department and MPSRLM, THR was to be supplied as per the recipes and quality standards prescribed by the Department. It was also mentioned in the agreement that if any deficiency in quality standards is found in supplied THR, deduction from the bills would be done as per instructions/ procedure prescribed by GoI and State Government.

We noticed that in the lab report of THR supplied during the period from March 2019 to January 2020 by Dewas, Dhar, Hoshangabad, Mandla and Sagar plants, the quantity of micronutrient in the THR was four to 100 *per cent* less than the standards of micronutrient determined by the Directorate. Protein was also found four to 14 *per cent* less than its determined quantity in the samples produced in Plant Dewas. Plant wise deficiency in micronutrient is given in **Table 2.2.11:**

Table 2.2.11: Range of per cent of deficiency of micronutrient in THR

Plant	Dewas	Hoshangabad	Dhar	Sagar	Mandla
Parameter	% deficiency				
Iron	8 to 74	9 to 70	14 to 68	16 to 73	15 to 79
Vitamin A	4 to 100	10 to 81	17 to 79	16 to 79	8 to 77
Calcium	12 to 89	9 to 77	15 to 81	18 to 71	14 to 78
Vitamin B1	4 to 98	10 to 79	6 to 79	7 to 78	10 to 77
Vitamin B2	4 to 96	10 to 79	18 to 78	18 to 78	8 to 77
Vitamin B3	4 to 97	11 to 79	14 to 79	17 to 76	8 to 73
Vitamin C	4 to 88	10 to 86	16 to 79	16 to 82	9 to 82
Vitamin B9	4 to 98	10 to 86	19 to 80	18 to 78	12 to 80
Zinc	6 to 66	12 to 68	13 to 64	17 to 61	3 to 76

(Source: Lab reports furnished by Directorate)

Further, scrutiny of bills of above supplied THR revealed that directorate issued 13 supply orders for 38,304 MT THR worth ₹ 236.82 crore to above five plants. However, Directorate paid ₹ 201.31 crore to these plants and withheld ₹ 35.51 crore (15 per cent) from the bills due to deficiency in protein, calorie and micronutrient standards in the supplied THR. Details are given in **Appendix-2.2.13**.

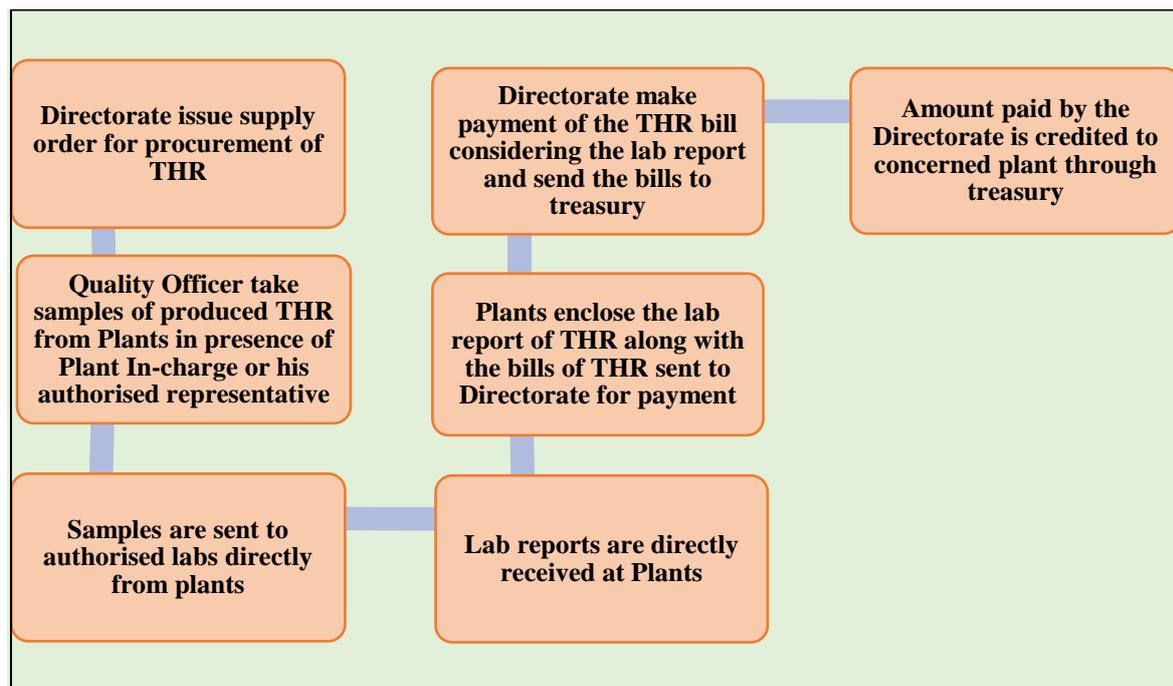
THR supplied by these plants was not in conformity with the required nutritional value of THR during March 2019 to January 2020. However, the Minister had ordered (May 2019) for recovery of amount for supply of substandard THR during above period but the Directorate despite knowing this fact, only intimated to the MPSRLM, Bhopal to maintain the quality and continued distribution of such THR to 27,25,800⁷⁵ beneficiaries of 31 districts. Directorate did not take any strict action except withholding the 15 per cent amount from the bill of MPSRLM. As per the orders of the Minister the amount withheld from the payment bills should be remitted to Government Account.

(B) Procedure of quality testing while plants were run by MPSAIDCL

MPSRLM handed over (March 2020) managerial function of above plants to MPSAIDCL and Directorate ordered (May 2020) plants to send a sample out of a batch of 100 MT THR manufactured at the plants to lab of Food and Nutrition Board of WCD Department, GoI for quality testing and also authorised eight CDPOs as Quality Officer to ensure quality testing of manufactured THR at the eight plants. Plant In-charge and Quality Officer were jointly responsible to send the sample of THR from plants to labs. **Chart 2.2.4** shows procedure of quality testing of THR:

⁷⁵ 18,39,132 beneficiaries of Children of the age group of six months to three years category, 7,70,592 beneficiaries of Pregnant women and lactating mothers category and 1,16,076 beneficiaries of OOSAGs of the age group of 11-14 years category.

Chart 2.2.4: Procedure for quality testing when plants were run by MPSAIDCL



We observed that plants sent a sample out of a batch of 100 MT THR manufactured at the plants to lab for quality testing as ordered (May 2020) by the Directorate and no sample was being taken from the projects/AWCs. However, production of one batch of 100 MT THR took two to six months at the plants. For example, in Badi plant, BB-01 batch (Soya Barfi 900 gram) of 100 MT was produced from 30 April 2020 to 25 October 2020 and two samples of this batch were sent to lab on 15 July 2020 and 10 September 2020 for testing which did not represent the whole sample of 100 MT produced during a period of six months.

Of all the samples sent to labs after May 2020, none was reported as substandard. Thus, the practice of taking a small sample out of 100 MT THR produced during a long period up to six month and not taking any sample from projects/AWCs was not sufficient to ensure the quality of THR. Further, during scrutiny of records of directorate, no such record was found to confirm that taking two samples of 100 and 500 grams from one batch of THR were suitable for testing of calories/ protein and micronutrients respectively.

Further, Registrar General of India released (October 2021) Sample Registration System (SRS) Bulletin 2019 wherein the maximum IMR in India during 2019 was reported for Madhya Pradesh with 46 per thousand live births. In case of Maternal Mortality Ratio (MMR), Registrar General of India in its Special Bulletin on MMR 2017-19 (March 2022) reported Madhya Pradesh at third highest in India with 163 maternal deaths per one lakh live births.

Continuing the supply of less nutritious THR to the beneficiaries despite knowing the fact for more than six months and diluting the process of selection of samples for quality testing indicates casual approach of the department in ensuring quality of THR given the fact that

Madhya Pradesh is performing very poorly in maternal and child health indicators like IMR and MMR.

Government while accepting the facts replied (December 2022) that 15 per cent of amount of the firms was withheld due to less nutritional/micro nutritional value in THR. There was no substantive difference in the quantity of protein/ calories in the sampled THR and it was apt for human consumption thus no further action was required.

Reply is not acceptable as Government should have deducted the amount from THR bills as per the agreement instead of withholding the 15 per cent of amount. Moreover, despite four to 100 per cent deficiency of micronutrients in THR, department considered such THR apt for human consumption, which did not serve the objective of SNP.

2.2.12.8 Loss to Government due to non-deduction of penalty for delay in supply of THR

Agreements executed (April 2018 and May 2018) between the THR supplier firms⁷⁶ except MPSAIDCL and Directorate provide that ICDS Food Supplements needs to be made available, at the designated godowns situated at ICDS project level, within 15 days from the date of issue of demand unless an extension of time is agreed upon by the Commissioner. If either of these conditions are not fulfilled, a deduction @ five per cent, 10 per cent and 20 per cent of the cost of quantity involved in delayed delivery would be made if the delay was for 1-6 days, 7-15 days and more than 15 days but less than 21 days respectively. The amount of deduction will be recovered from the bills of the supplier firms. However, delay in delivery more than 21 days will lead to suspension or termination of the agreement.

Agreements also provide that in case of deficiency in quality or undue delay in deliveries of ICDS food supplements or unsatisfactory performance of the supplier firms or breach of any terms and conditions mentioned in tender document, the Government may rescind the agreement and recover the damages up to 10 per cent of the value of the agreement in addition to the forfeiture of security deposit. Such action shall be taken after affording due opportunity of hearing to the successful bidder.

During scrutiny of records of Directorate and DPOs of all the selected districts for the period from 2018-19 to 2020-21, we noticed that though there was delay in supply of 138 orders of THR by one to 21 days, Directorate neither imposed nor deducted penalty amounting to ₹12.85 crore from the bills of supplier firms. Further, there was delayed supply by 22 to 73 days in respect of 13 orders, however, Directorate neither suspended/terminated the agreement of those supplier firms nor imposed any penalty like recovery⁷⁷ of 10 per cent of value of agreement in addition to forfeiting security deposit⁷⁸. Details are given in **Appendix-2.2.14**.

⁷⁶ 1. M.P. Agro Nutri Foods Ltd., 2. M.P. Agrotonics Ltd., 3. M.P. Agro Food Industries Ltd., 4. Kota Dal Mill Rajasthan, 5. Bihariji Agro Foods Pvt. Ltd., 6. Flora-O-Foods, Jaipur, 7. Suruchi Foods Pvt. Ltd.

⁷⁷ Ranging between ₹1.78 crore and ₹10.77 crore

⁷⁸ Ranging between ₹0.89 crore and ₹5.39 crore

Moreover, Department did not make any provision for penalty in case of delayed supply of THR in the agreement entered into with MPSRLM/MPSAIDCL whereas plants being operated by MPSRLM/MPSAIDCL also made delayed supply by one to 21 days and 22 to 74 days in respect of 78 orders and 61 orders respectively. Non-provision of penalty clause in the agreement caused a loss of ₹12.12 crore to the Government. Details are given in **Appendix-2.2.15**.

We further noticed that in nine⁷⁹ sampled AWCs, THR was not received and distributed for 30 to 120 days during 2018-21 which defeated the objective of National Food Security Act, 2013 by not providing supplementary nutrition to its beneficiaries for 300 days in a year.

We noted that the Department, at present, does not have any mechanism to ascertain the extent of delay in receipt of THR, as no measure in MIS is prescribed for monitoring the supply of THR at CDPOs and DPOs level.

Government replied (December 2022) that delayed supply of THR as mentioned in **Appendix 2.2.14** was being examined and action would be taken after deliberation of delay and penalty. Further, as there was no clause for penalty in the agreement executed between MPSAIDCL and the Department, the imposition of penalty of ₹ 12.12 crore against delay supply of THR from such plants was neither possible nor recoverable. Government has also stated that online system for real-time monitoring of production and transportation of THR from plants to project godowns has been started.

Reply of the Department with respect to agreement with MPSAIDCL is not acceptable as the Department should have included penalty clause in the agreement.

Recommendation:

The Department should include penalty clause in all agreements to ensure deterrence against deviation of the contracts irrespective of the agency (private/government) involved for such contracts.

2.2.12.9 Distribution of THR after its validity period

Tender document (March 2018) provides that the energy dense ready to eat/ cook premixes should be in dry fine mixes of ingredients and fortified with micronutrients. At the time of delivery, the premixes fortified with essential micronutrients should be fit for human consumption, free from odour, infestation and any poisonous or deleterious substance and should remain so good for human consumption during the whole of the shelf life period of 90 days from the date of manufacturing. Further, the shelf life of the product that reaches the designated godowns must not be less than 80 *per cent* of the prescribed shelf life i.e. 72 days.

⁷⁹ 1. Vijawankalan, 2. Semra Bhairapur, 3. Berkhedha Khurd, 4. Junapani, 5. Bagsi-I (All from Berasia-I), 6. Sagadia Amaliyar Faliya, Petlawad, 7. Khadkui Bohra Falia (Ranapur) 8. Bilokala, Shivpuri Rural and 9. Ganesh Gali, Shivpuri Urban.

During the scrutiny of records of 147 Harijan Basti AWC of Satna Urban-1 project in Satna district, we noticed that 34 packets of Khichdi (625 grams), manufactured in batch number 33 dated 09 July 2019 was received at the AWC on 16 July 2019. However, the same were distributed to beneficiaries on 29 October 2019 (33 packets) and 26 November 2019 (one packet). That is after a delay of 22 days and 50 days respectively. Thus, 34 packets of outdated THR were distributed despite knowing the fact that such THR could be harmful to the beneficiaries. This not only indicates lack of proper implementation of the scheme but also questions the monitoring being done by CDPO and DPO.

Government replied (December 2022) that the records could not be maintained properly as the concerned AWW was on leave. There was delayed entry in the register but THR received in July 2019 was distributed before its expiry to the concerned beneficiary by the Anganwadi Helper.

Reply is not acceptable as other items (Halwa, Bal Ahar, Gehu Soya Barfi, etc.) were entered properly in the register during that period. Further, the sector supervisor must be aware of the absence of AWW and in such situation, the onus of record maintenance was with her. It indicates failure of supervision and monitoring by the supervisor.

2.2.13 Transportation of THR

Directorate, WCD instructed (August 2015) that THR material received at the godowns of project offices should be distributed to the AWCs within a week compulsorily after its receipt by CDPO. Unnecessary storage of THR should not be done at project level.

Firms supplies the THR materials to the respective project office godowns according to supply order. DPO invites tender for selecting transporters for transporting THR from projects to AWCs. THR received at projects are then supplied to the AWCs through transporters engaged for further distribution to the beneficiaries. Directorate fixed (May 2016) the maximum rate for transportation as ₹100 per quintal and directed DPOs to decide rate of transportation by way of inviting tenders.

We noticed that THR received at selected project offices was not distributed to AWCs within one week of its receipt in most of the cases.

2.2.13.1 Acknowledgements of AWWs not enclosed with the transportation bills

Agreement made with the transporters provides that the transporter will require to prepare challan in three copies to send the first copy of challan at AWCs, the second copy of the challan with acknowledgements of AWWs to project office and the third copy of the challan with acknowledgements of AWWs with bills.

In 14⁸⁰ out of 16 selected projects, we noticed that total 355 transportations were made during 2018-19 to 2020-21 in these projects, however, acknowledgements of AWWs were not found attached with any of the transportation bills. Challans prepared by transporters

⁸⁰ 1. Govindpura: 38, 2. Berasia-I: 32, 3. Jhabua: 34, 4. Petlabad: 34, 5. Shivpuri Rural: 15, 6. Shivpuri Urban: 13, 7. Chhindwara Urban: 27, 8. Pandhurna: 12, 9. Sagar-2 Urban: 26, 10. Bina Rural: 18, 11. Satna: 26, 12. Ramnagar: 20, 13. Dhar: 30, 14. Dahi:30

were neither found attached with the bills nor in the records of selected AWCs and projects offices. CDPOs verified the bills without the acknowledgements of the AWWs and copies of challans and sent the transportation bills to DPO for payment.

Lack of acknowledgements of AWWs with the transportation bills resulted in irregularities discussed in the **Paragraph 2.2.12.4**.

Government replied (December 2022) that instruction would be issued to ensure accompanying acknowledgements of AWWs before payments of bills.

Recommendation:

The Department should make it mandatory to attach acknowledgements of AWWs and a copy of relevant page of stock register of AWCs for passing of transportation bills.

2.2.13.2 Non-certifying receipt of THR at AWCs by Sector Supervisors

WCD Department issued (July 2016) instructions to Collectors of all the districts for distribution of THR from AWCs. Point 11 of these instructions provides that CDPOs will provide AWC wise list of THR being supplied to transporters and Sector Supervisors. Sector Supervisors will prepare AWC wise assessment of availability and distribution of THR in proforma-6. Point 13 of these instructions provides that CDPOs will take certificate of receipt of THR at AWCs from Sector Supervisors in proforma-7 every month.

In the selected project offices, we did not find proforma- 6 and 7 to be provided by sector supervisors in the records.

Government replied (December 2022) that project offices maintained the proforma 6 and 7 separately instead of copies of bills.

Reply is not acceptable as these proformas were neither produced at the time of audit nor along with the reply of government.

2.2.14 Physical verification

Directorate instructed (February 2020) that all the DPOs and CDPOs will constitute a three members committee to minutely inspect their godowns in accordance with Store and Purchase Rules. Point-1 of these instructions provides that material kept in godowns should be physically verified with relevant stock register. Point-4 of these instructions provides committee should inspect the godowns of nutritional food quarterly and in the event of nutritional food gets spoiled/lost/theft due to negligence, recovery should be made from the concerned official and amount be deposited in Government account and action should be taken as per rules.

During the scrutiny of records of DPOs of all the selected districts, we noticed that physical verification of stock of THR material was not conducted during 2018-19 to 2020-21. Non-carrying out periodic physical verification resulted in irregularities discussed in succeeding sub-paragraphs.

2.2.14.1 THR shown as distributed was found available in stock

We conducted joint physical verification (October 2021) of Shivpuri Gramin godown in the presence of officials of DPO office, Shivpuri where we found that 1,648 bags consisting of 4,9120 packets of THR material received on 12 October 2021 and 13 October 2021 were shown to have fully distributed in the stock register. However, 405⁸¹ packets worth ₹0.16 lakh were found in the godown despite availability of nil THR in the stock register. The act of CDPO to show the 405 packets as distributed despite keeping them in godowns casts doubts of *malafied* intention.

Similarly, during joint physical verification of Sagar-2 Urban godown on 16 December 2021 in the presence of officials of project office, Audit found that 80 bags containing 2,460⁸² packets of THR worth ₹0.99 lakh were available in the godown. These bags were received on 16 November 2021 at the project and shown to have fully distributed in the stock register of the project. Acknowledgement of concerned AWWs were also found in the records. This pointed to the fact that CDPO obtained fake acknowledgements from AWWs without making actual disbursement of THR for misappropriation of the stock.

Government accepted the audit observation and replied (December 2022) that it was not appropriate to keep the THR in godown after being shown as distributed. Department would be issuing instructions in this regard and action would be taken against the concerned officials, if found guilty.

2.2.14.2 Availability of outdated THR at AWCs

We conducted joint physical verification (December 2021) of Sonadi Loniyantola AWC, Ramnagar project of Satna District in the presence of officials of project office where we found that 11 packets of Khichdi-750 gram of batch number RKW-08 dated 11 February 2021. These packets were received at the AWC on 19 April 2021 and were lying infested with worms at the AWC.

⁸¹ Aata besan laddu (20 packets), khichdi 625 gm (280 packets), Bal Ahar (40 packets), loose packets of Aata Besan laddu (60) and loose packets of khichdi 625 gm (05)

⁸² Aata besan laddu (40 packets), Bal ahar (600 packets), Gehu Soya Barfi (300 packets), Halwa (480 packets), Khichdi 750 gm (400 packets) and Khichdi 625 gm (640 packets)



(Expired/ torn bags of THR found at Sonadi Loniyantola AWC, Ramnagar project of Satna during the joint physical verification on 24 December 2021)

Similarly, during the joint physical verification (22-24 December 2021) of three AWCs in Sagar district, we noticed availability of 68 packets of outdated THR in three AWCs. Details are given in **Table 2.2.12**:

Table 2.2.12: Details of availability of outdated THR in AWCs of Sagar district

Name of Project Office	THR item	Batch number/Date	Date of receipt at Projects	Date of Expiry of THR	Name of AWCs	Number of packets of expired THR
Sagar-2 Urban	Bal Aahar	SAC-11/21.09.2021	13.10.2021	20.12.2021	47, Vallabh Nagar	08
	Bal Aahar	SAC-11/21.09.2021	13.10.2021	20.12.2021	67, Gandhi Chowk	40
Bina Rural	Aata Besan Laddu	SLM-06/20.09.2021	04.10.2021	19.12.2021	Parasari	20
Total						68

Thus, due to lack of timely distribution of above THR packets, the beneficiaries were deprived of desired benefit.

Government accepted (December 2022) the facts and stated to take necessary action to recover the amount from the concerned.

2.2.14.3 Availability of torn bags of THR at project godowns

During joint physical verification of godowns of Govindpura and Berasia-1 projects of Bhopal district and Rama and Ranapur projects of Jhabua district in the presence of officials of concerned project offices, we found 48 torn bags containing 1.042 MT THR worth ₹0.64 lakh. We did not find any records as to writing off such type of THR bags at both the projects. Project wise details of THR available in the torn bags are given in **Table 2.2.13**:

Table 2.2.13: Item wise quantity of THR bags found torn

Name of Project	District	Date of physical verification	THR Item	Date of manufacturing	No. of THR bags found torn during Joint Physical Verification	Quantity in MT	Rate/MT	Amount (in ₹)
Govindpura	Bhopal	06.01.2022	Khichdi (750 gm)	24.12.2021	07	0.105	60,995	6,404
			Halwa (600 gm)	27.12.2021	06	0.144	62,495	8,999
			Khichdi (625 gm)	27.12.2021	02	0.05	60,495	3,025
Berasia-1	Bhopal	07.01.2022	Atta Besan Laddu (750 gm)	12.12.2021	02	0.03	62,095	1,863
			Khichdi (625 gm)	29.11.2021	03	0.075	60,495	4,537
Rama	Jhabua	21.02.2022	Aata Besan Laddu (750 gm)	11.01.2022	04	0.06	60,500	3,630
			Bal Ahar (600 gm)	14.01.2022	04	0.096	63,500	6,096
			Halwa (600 gm)	13.01.2022	07	0.168	62,500	10,500
			Khichdi (625 gm)	20.01.2022	06	0.15	60,800	9,120
Ranapur	Jhabua	21.02.2022	Khichdi (625 gm)	18.01.2022	05	0.125	60,800	7,600
			Gehu Soya Barfi (750 gm)	10.01.2022	01	0.015	61,500	923
			Bal Ahar (600 gm)	14.01.2022	01	0.024	63,500	1,524
Total					48	1.042		64,221

Government replied (December 2022) that only eight packets out of 320 packets of THR were torn in Govindpura project which were destroyed after preparing *panchnama*. In Berasia-I, Rama and Ranapur project, none of the packets were found torn, thus the same were distributed to the beneficiaries.

Reply is not acceptable as 48 bags as mentioned in **Table 2.2.13** were found torn at the time of conducting joint physical verification in the presence of officials of these projects, photograph/video recording taken during the inspection are available with audit.

2.2.14.4 Non-maintenance of store account

Directorate instructed (July 2016) that stock registers would be maintained at AWCs, a separate register for receipt and distribution of THR would be maintained at project level in the prescribed proforma-3 and the same would be certified by CDPO every month.

Scrutiny of stock registers maintained at all the 16 selected projects revealed that receipt and distribution registers were neither maintained in prescribed format nor being updated daily. Item wise batch number and balances of THR were also not shown in the registers. Further, we did not find stock registers maintained properly in AWCs.

Government replied (December 2022) that necessary instructions have since been issued in this regard.

2.2.15 Other miscellaneous findings

2.2.15.1 Non recovery of advance paid to MPSRLM for establishment of seven plants

Paragraph 13 of the Cabinet decision (March 2018) stipulates that GoMP would provide advance for working capital equal to two months to the Federation of women Self-help Groups⁸³ (SHGs) engaged in supply of THR prior to issue of first supply order to seven plants and the same would be adjusted from the bills after one year.

In compliance with the decision of cabinet and concurrence (October 2018) of Finance Department, WCD Department, GoMP paid an amount of ₹141 crore as working capital to CEO, MPSRLM from January 2019 to January 2020. The details of amount paid to MPSRLM are given in **Appendix-2.2.16**. Scrutiny of bills pertaining to THR revealed that Directorate had not adjusted advance paid to MPSRLM from the payment bills of THR of the concerned plants despite lapse of more than two years.

In line with the decision passed in Cabinet order (November 2019), Panchayat and Rural Development Department, GoMP entrusted (January 2020) managerial functions of seven plants being run by federation of women SHGs to MPSAIDCL. Department directed (September 2020) MPSAIDCL to credit ₹51.59 crore provided to Dewas, Hoshangabad and Dhar plants in Government account. However, Managing Director, MPSAIDCL denied (September 2020) to credit the same as they had not received the amount. Further, Panchayat and Rural Development Department withdrew (October 2021) the managerial functions of the seven plants from MPSAIDCL in compliance of decision passed in Cabinet order (September 2021) and reassigned the same to Federation of women SHGs constituted under MPSRLM.

⁸³ *Self-Help Groups (SHGs)* are informal associations of women who choose to come together to find ways to improve their living conditions.

Though Directorate paid ₹245.24 crore to MPSRLM against the supply of THR made by five⁸⁴ plants during March 2019 to February 2020 yet failed to adjust advance of ₹141 crore from the payment bills.

Government replied (December 2022) that in compliance with the decision of cabinet, working capital of ₹140.99 crore was provided to MPSRLM and the same was to be deposited in the receipt head of the Department on recovery. However, amount could not be recovered due to initial problem in functioning of plants by women SHGs. Action is being taken by the Department for recovery of amount.

2.2.15.2 Creation of liabilities due to non-payment of Bills of THR firms

Rule 283 of Madhya Pradesh Treasury Code Volume-I provides that all charges actually incurred must be drawn and paid at once, and under no circumstances they would be allowed to stand over to be paid from the grant of another year.

During the scrutiny of records of Directorate, we observed that bills of ₹22.09 crore pertaining to THR supplied for OOSAGs by two⁸⁵ firms during 2019-20 to 2020-21 were pending for payment till March 2022. Directorate requested (June 2021) GoI to release central share for the first quarter of 2021-22 including excess expenditure of ₹16.26 crore towards central share incurred by the State up to the fourth quarter of 2020-21. However, GoI did not provide the requisite funds due to which distribution of THR to OOSAGs had been discontinued in Madhya Pradesh since May 2021.

Government accepted the facts and replied (December 2022) that Ministry of WCD, GoI did not release central share after May 2020 and closed the SAG w.e.f. 31 March 2022. In anticipation of central share, State Government continued to operate SAG till May 2021 which created liability. On receipt of central share, pending bills of THR firms would be paid.

2.2.15.3 Misclassification of THR transportation cost

Firms supplies the THR materials to the respective project office godowns according to supply order. DPO invites tender for selecting transporters for transporting THR from projects to AWCs. THR received at projects are then sent to the AWCs through transporters engaged for further distribution to the beneficiaries.

Scrutiny of transportation bills for the period from 2018-19 to 2020-21 in the offices of DPOs of all the eight selected districts revealed that expenditure of ₹28.31 lakh⁸⁶ was incurred on transporting THR for OOSAGs. However, DPOs had debited the said expenditure from the scheme head 9050 (SNP) instead of scheme head 6392 (SAG). Incorrect booking of expenditure affected the actual expenditure incurred under both the

⁸⁴ 1. Dewas: ₹107.84 crore, 2. Dhar: ₹67.35 crore, 3. Mandla: ₹31.97 crore, 4. Hoshangabad: ₹17.50 crore, 5. Sagar: ₹20.58 crore.

⁸⁵ 1. MAASSM, Mandla, 2. MPSAIDCL.

⁸⁶ 1. Bhopal- ₹ 0.57 lakh, 2. Chhindwada-₹1.09 lakh, 3. Dhar-₹7.36 lakh, 4. Jhabua-₹6.77 lakh, 5. Rewa- ₹5.12 lakh, 6. Sagar- ₹3.51 lakh, 7. Satna- ₹2.59 lakh, 8. Shivpuri-₹1.30 lakh.

schemes and indicated indiscipline in management of public resources and lack of budgetary control.

Government replied (December 2022) that the quantity of THR provided to OOSAGs was less thus it was not feasible to transport such a small quantity of THR and maintain its bills separately. Therefore, the transportation cost of all types of THR was borne through scheme head 9050. No separate budget, in any head, was allocated to the districts in this regard.

Reply is not acceptable as we noticed difference in quantity of THR of OOSAGs received at projects and transported to AWCs. Had payment of transportation made through separate head, actual quantity of THR of OOSAGs sent to AWCs could have been ascertained.

2.2.15.4 Excess payment of ₹1.73 lakh against transportation of THR

During the scrutiny of records of DPO, Rewa, Sagar and Satna, we noticed irregularities in payments made to transporters for transporting THR from projects to AWCs resulting in excess payment to transporters, details of which are given in below **Table 2.2.14**:

Table 2.2.14: Details of excess payment made to transporters

(₹ in lakh)								
District	Project	Month of Transportation	Quantity of THR actually Transported by transporter (in quintal)	Quantity of THR mentioned in the bill submitted by transporter (in quintal)	Amount due to be paid to transporter	Amount actually paid to transporter	Whether quantity of THR transported was available in the stock	Excess payment
Rewa	Rewa Rural	December 2018	27.60	169.28	0.02	0.13	Yes	0.11
Sagar	Banda	January 2021	217.41	217.41	0.14	1.430	Yes	1.29
Sagar	Rehli	May 2020	291.60	583.2 ⁸⁷	0.20	0.40	Yes	0.20
Satna	Nagaud-2	September 2019	0.00	151.40	0.00	0.13	No	0.13
Total			536.61	1,121.29	0.36	2.09		1.73

(Source: Payment vouchers of concerned DPO offices)

It can be seen from **Table 2.2.14** that DPO, Rewa, Sagar and Satna paid ₹ 2.09 lakh to transporters for transporting 536.61 quintal THR while only ₹0.36 lakh should have been paid resulting in excess payment of ₹ 1.73 lakh. This indicated serious negligence on the part of DPOs and CDPOs.

Government accepted the facts (December 2022) and recovered ₹ 1.49 lakh in Sagar district. However, for Rewa and Satna districts, department stated that actual transportation cost was paid.

The reply is not correct in respect of Rewa and Satna districts, as in these districts too, there was difference between actual received quantity and transported quantity of THR as given in **Table 2.2.14**.

⁸⁷ Sanjay Transport Corporation had claimed for transportation done in May 2020 twice vide invoices No. 417 dated 24 May 2020 and 441 dated 19 January 2021 each amounting to ₹0.20 lakh and DPO, Sagar also paid the same resulting in double payment of ₹0.20 lakh vide voucher No. 46 dated 30 May 2020 and 11 dated 22 February 2021.

2.2.16 Internal control mechanism

2.2.16.1 Operation of plants not being done by women SHGs

As per the decision taken in Cabinet meeting (March 2018), MPSRLM would establish seven fully automatic plants for production of THR. These plants would be operated by the federation of women SHGs and women SHGs engaged in supply of THR would be exempted from purchase rules.

In line with the decision passed at item No. 23 in Cabinet Order (27 November 2019), Panchayat and Rural Development Department, GoMP entrusted (January 2020) managerial functions of seven plants being run by federation of women SHGs to MPSAIDCL with the condition that (i) MPSAIDCL would assign appropriate activities to the members of women SHGs so that they could get employment and (ii) MPSAIDCL would provide 10 per cent of the profit earned to SHGs.

During the scrutiny of the records of MPSAIDCL (December 2021), we noticed that contractors were engaged in production of THR instead of members of women SHGs and women were only deployed in housekeeping of the plants. Further, plants had earned profit⁸⁸ of ₹21.82 crore during the year 2020-21 but MPSAIDCL did not provide 10 per cent of the profit i.e. ₹2.18 crore to the SHGs.

This indicates that women SHGs were not given the roles and benefits decided by the Government which was a setback to the efforts of the State Government to provide independent livelihood to women. Moreover, there was no evidence of constitution of federation of women SHGs for operation of plants in the records of the department.

Government accepted the facts and replied (December 2022) that amount would be paid to MPSRLM for payment to the concerned SHGs once accounts of MPSAIDCL are finalized and actual profit is calculated.

2.2.16.2 Operation of THR storage and distribution centres without having FSSAI registration or licenses

FSS Act, 2006 stipulates that no person shall commence or carry on any food business except under a license where food business means any undertaking, whether for profit or not and whether public or private, carrying out any of the activities related to any stage of manufacturing, processing, packaging, storage, transportation, distribution of food, import and includes food services, catering services, sale of food or food ingredients.

FSSAI instructed (June 2013) that storage (except controlled atmosphere + cold) units having turnover up to ₹12 lakhs per annum and more than ₹12 lakhs to ₹30 crore per annum are required to obtain registration and license respectively. Further, annual fees of ₹100 and ₹2000 for registration and license respectively have also been prescribed under FSS (Licensing & Registration of Food Business) Regulations. Commissioner, Food Safety, M.P. intimated (January 2014) to Principal Secretary, WCD Department, Bhopal that AWCs and other storage places are required to obtain license/ registration under the FSS Act.

⁸⁸ 1. Dhar plant: ₹6.88 crore, 2. Mandla plant: ₹4.71 crore, 3. Shivpuri plant: ₹3.20 crore, 4. Sagar plant, ₹7.03 crore.

Commissioner, ICDS requested (February 2014) Collectors of all the district to ensure compliance at the district level and copy of this letter was also marked to all DPOs for necessary action. Commissioner, ICDS again requested (February 2015) Collector of all the districts to get the SHGs engaged in distribution/manufacturing/sell of food registered under FSS Act, 2006.

On being requisitioned (June 2021) records of licenses/registrations obtained by project godowns and AWCs, Directorate stated (June 2021) that project offices transport THR to AWCs immediately after receipt and AWCs distribute the same to beneficiaries on weekly basis. Since THR material is not stored for a long period at projects and AWCs, they are not required to obtain license and registration under FSS Act, 2006.

We observed that none of project offices/ AWCs obtained registration/license from Food and Drug Administration, Madhya Pradesh under FSS Act, 2006 as per their eligibility and remained outside the purview of the Act. Owing to this, food safety authorities could not test the quality of THR besides ensuring that basic safety, sanitary and hygienic requirements were complied with at the places where THR was stored. This also resulted in loss of revenue amounting to ₹2.93 crore from registration/license to the Government during 2018-19 to 2020-21.

Government replied (December 2022) that necessary instructions would be issued after examining the instructions of FSSAI.

The reply of the Department is not acceptable as the Department failed to ensure the adherence to the FSS Act and instructions already issued by the Department.

2.2.16.3 Unrealistic data fed on MIS portal

Smooth functioning of various schemes is ensured through the Management Information System (MIS) maintained by WCD Department, GoMP. Beneficiaries are identified by the AWWs through Anganwadi Annual Survey Report (AASR) performed in the month of April every year and updated time to time. Directorate places project wise demand for THR based on the AMPR submitted by AWWs in MIS portal.

Directorate allocated (January 2018) separate user ID and passwords to Divisional Joint Directors, DPOs and CDPOs to check and analyze the reports fed on MIS portal regularly, take necessary action to validate the figures if any difference with actual figures is noticed and ensure correct feeding of information in MIS portal.

An analysis of data fed on MIS portal in respect of beneficiaries, THR demanded and THR received in the selected districts during the period⁸⁹ 2018-19 to 2019-20 and THR received in these districts as per the register of DPOs during the said period is given in **Table 2.2.15:**

⁸⁹ AMPR for April and May 2020 were not fed on MIS, however, THR was received in these districts. To make the appropriate analysis, year 2020-21 has not been considered.

Table 2.2.15: Analysis of data fed on MIS portal during 2018-19 to 2019-20

(In lakh)

District	Registered beneficiaries of all categories as per MIS data	Benefitted beneficiaries of all categories as per MIS data	Total packets demanded for beneficiaries of all categories as per MIS	Total packets received for beneficiaries of all categories as per MIS	Total packets of THR received as per register of DPO	No. of beneficiaries that could be benefitted if THR was distributed on every Tuesday
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Bhopal	54.51	29.13	66.54	103.67	121.23	27.71
Chhindwara	52.56	32.78	120.01	112.56	122.71	27.94
Dhar	65.26	45.39	156.86	161.21	171.16	38.87
Jhabua	54.03	44.18	160.12	166.30	162.95	35.59
Rewa	78.60	52.41	177.39	171.97	168.63	37.96
Sagar	80.59	47.37	167.38	147.39	152.19	35.17
Satna	34.01	37.04	148.17	140.45	137.16	30.67
Shivpuri	53.54	36.42	136.20	149.58	131.99	29.98
Total	473.10	324.72	1,132.67	1,153.13	1,168.02	263.89

Table 2.2.15 revealed the following:

- Total packets of THR received in the selected districts as per MIS were less by 15 lakh than that of records of DPOs. Further, against 4.73 crore registered beneficiaries in the selected districts, 3.25 crore beneficiaries were shown as benefitted in the MIS, though only 2.64 crore beneficiaries could have been benefitted based on the THR received in these districts. This also indicated that 2.09 crore beneficiaries were not given THR in these districts.
- In Satna district, beneficiaries shown as benefitted were even more than the registered beneficiaries.

We also matched the records of 40 AWCs of four⁹⁰ selected districts for July 2018 and July 2019 with the data fed on MIS portal where we noticed that these AWCs received 21,604 packets of THR and distributed 19,289 packets of THR whereas as per MIS portal receipt and distribution of THR in these AWCs were 20,443 and 22,406 respectively.

Thus, data fed on MIS was not authentic which implied that the same was not checked by Divisional Joint Directors, DPOs and CDPOs resulting in presentation of unrealistic figures.

Government replied (December 2022) that project officers fed the information in MIS after cent *per cent* certification of monthly progress report submitted by AWWs.

Reply is not acceptable as during audit, we found various discrepancies in MIS data.

⁹⁰ 1. Chhindwara, 2. Dhar, 3. Sagar, 4. Rewa.

Recommendation:

The Department should obtain AWC wise details of enrolled beneficiaries and data of supplied and distributed THR at least once in six month and match the same with MIS portal to ensure accuracy in feeding on MIS portal.

2.2.16.4 Monitoring and supervision

As per Directorate's instructions (July 2014, July 2016, May 2017 and July 2019), the monitoring and supervision schedule stipulated in **Table 2.2.16** was to be followed for effectiveness in the delivery of services in ICDS.

Table 2.2.16: Details of schedules of Monitoring and Supervision

Sl. No.	Category of officials	Period	Schedule/proposed requirements
1.	DPO	April 2018 to June 2019	To visit at least 25 AWCs in a month and inspect at least one project.
		July 2019 to March 2021	To visit 12 AWCs in a month, inspect one project with godown and one non-government organization receiving grants from the Department/Government. To inspect all projects once in a year necessarily.
2.	CDPO	April 2018 to June 2019	To visit at least 20 AWCs in a month on rotational basis so as to ensure coverage of 100 <i>per cent</i> AWCs in a year.
		July 2019 to March 2021	To visit 16 AWCs in a month.

In selected eight districts and 16 projects, details of visits made by DPOs to projects and AWCs and by CDPOs to AWCs within their jurisdiction to monitor their operations during the period 2018-19 to 2020-21 are given in **Table 2.2.17**:

Table 2.2.17: Details of visits by DPOs/CDPOs

Sl. No.	District	Year	Number of visits made by DPOs				Number of visits made by selected CDPOs			
			Target	Achievement	Shortfall	Shortfall in <i>per cent</i>	Target	Achievement	Shortfall	Shortfall in <i>per cent</i>
1	Bhopal	2018-19	312	0	312	100	240	0	240	100
		2019-20	204	0	204	100	204	225	-	-
		2020-21	168	0	168	100	192	211	-	-
2	Chhindwara	2018-19	312	12	300	96	240	0	240	100
		2019-20	204	99	105	51	204	214	-	-
		2020-21	168	29	139	83	192	109	83	43
3	Dhar	2018-19	312	0	312	100	240	0	240	100
		2019-20	204	0	204	100	204	167	37	18
		2020-21	168	0	168	100	192	121	71	37
4	Jhabua	2018-19	312	0	312	100	240	0	240	100
		2019-20	204	10	194	95	204	169	35	17

Sl. No.	District	Year	Number of visits made by DPOs				Number of visits made by selected CDPOs			
			Target	Achievement	Shortfall	Shortfall in per cent	Target	Achievement	Shortfall	Shortfall in per cent
		2020-21	168	02	166	99	192	60	132	69
5	Rewa	2018-19	312	0	312	100	240	0	240	100
		2019-20	204	99	105	51	204	259	-	-
		2020-21	168	163	5	3	192	314	-	-
6	Sagar	2018-19	312	384	-	-	240	253	-	-
		2019-20	204	84	120	59	204	257	-	-
		2020-21	168	71	97	58	192	264	-	-
7	Satna	2018-19	312	NA	-	-	240	NA	-	-
		2019-20	204	54	150	74	204	NA	-	-
		2020-21	168	28	140	83	192	NA	-	-
8	Shivpuri	2018-19	312	301	11	4	240	0	240	100
		2019-20	204	84	120	59	204	74	130	64
		2020-21	168	0	168	100	192	35	157	82

(Source: Information furnished by DPOs)

As evident from **Table 2.2.17**, DPOs and CDPOs had not undertaken supervision of SNP as per their targets.

Government accepted the facts and replied (December 2022) that DPOs and CDPOs could not visit as per targets due to non-availability of vehicles, preoccupation with election related work, other departmental or non-departmental work and covid-19 pandemic. However, after detailed deliberation, notice under rule 16 has been served to the 10 In-charge DPOs and 46 CDPOs and the process of issuing notices to 12 DPOs is in progress at the Government level.

Recommendation:

Department should ensure that DPOs and CDPOs inspect the projects and AWCs as per schedule for effective implementation of the scheme.

2.2.17 Conclusion

- The Directorate did not conduct base line survey of OOSAGs and placed demand for THR for OOSAGs based on inflated information of beneficiaries uploaded on MIS portal. The Directorate placed supply orders for 5.51 lakh beneficiaries while only 0.43 lakh OOSAGs were available in the records of Rajya Shiksha Kendra which resulted in excessive demand and supply of THR for non-existing 5.08 lakh OOSAGs. Had the order for the supply of THR been placed for the number of OOSAGs available in the records of Rajya Shiksha Kendra, the Government would have paid only ₹12.21 crore to suppliers and could have saved avoidable possible misappropriation of ₹110.78 crores.
- CDPOs did not prepare the *panchnamas* on receipt of THR at project level, despite that DPOs verified the bills and sent the same to Directorate for making payment.

- Badi, Dhar, Mandla, Rewa, Sagar and Shivpuri plants supplied 773.21 MT THR worth ₹ 4.80 crore despite not having stock in the plants on the dates of issue of respective challans.
- There were 40 challans where five firms had supplied 479.46 MT THR worth ₹ 2.96 crore by trucks. However, on verifying the truck numbers at 'VAHAN' portal or <http://mis.mptransport.org/MPLogin/eSewa/VehicleSearch.aspx>, we found these truck numbers to be registered as motorcycles, cars, autos, tractors and tankers. In addition, we also found 25 challans where 404.09 MT THR worth ₹ 2.50 crore supplied through trucks but records of these trucks were not found at 'VAHAN' portal or <http://mis.mptransport.org/MP Login/eSewa/VehicleSearch.aspx>.
- In the selected districts, 96,541.56 MT THR was found to be taken into the stock. However, only 86,397.21 MT THR was transported to AWCs and 10,144.35 MT THR amounting to ₹ 62.53 crore was not found to be transported through transporters or any other means for further distribution to beneficiaries.
- CDPOs verified the challans despite not receiving 205.34 MT THR worth ₹ 1.28 crore at projects.
- 822.95 MT THR worth ₹ 5.10 crore was supplied to Kolaras and Khaniyadhana projects of Shivpuri districts during May 2018 to December 2018 but we could not verify its actual receipt in the absence of vital records i.e. stock register and *panchnama*.
- We noticed suspected payment of ₹ 42 lakh in distribution of RTE in Pichhore project of Shivpuri district where name of SHGs mentioned in physical bills differed from e-payment list and one to six names of SHGs have been used in the physical bills against 45 bank accounts. In Rewa district, we found three cases involving ₹ three lakh where name of SHGs mentioned in the physical bills found to be as individual accounts in bank records.
- Test check of records of DPOs of Bhopal, Shivpuri and Jhabua districts revealed that RTE worth ₹ 74.54 lakh was distributed to 5.56 lakh beneficiaries during April 2020 to September 2020 despite availability/distribution of THR.
- The Department is required to send THR samples drawn at the plant, project, and Anganwadi levels for quality testing at independent labs outside the state for assessing the nutritional value of THR. However, we noticed that the Department is sending samples drawn from the plant level only to the independent labs. Further, all samples sent to the independent labs against THR stock of 38,304 MT costing ₹ 237 crores were not in conformity with the required nutritional value of THR distributed.
- Directorate did not deduct penalty of ₹ 25 crore towards delayed supply of THR from the bills of the firms.
- DPOs paid the transportation bills of THR not accompanying acknowledgements of anganwadi workers.

- In the joint physical verification of Shivpuri Gramin godown and Sagar-2 Urban godown, 405 packets and 2,460 packets of THR were found available despite being shown as distributed in stock register.
- An analysis of data in respect of beneficiaries, THR demanded and received fed on MIS by AWWs of the selected districts during the period 2018-19 to 2019-20 and THR received in these districts as per the register of DPOs implied that data fed on MIS was not authentic resulting in presentation of unrealistic facts.
- DPOs and CDPOs did not inspect the AWCs as per the targets set by the Directorate.



Gwalior
The 16 November 2024

(PRIYA PARIKH)
Accountant General (Audit-I),
Madhya Pradesh

Countersigned



New Delhi
The 18 November 2024

(GIRISH CHANDRA MURMU)
Comptroller and Auditor General of India

Appendices

Appendix-2.1.1

(Reference: Paragraph No. 2.1.6, Page No. 8)

Statement of selected package and name of Road/LSB

Sl. No.	District/ Name of PIU	Sl. No. of Package	Package No.	Sl. No. of work	Name of roads	Total habitation	Sanction cost (₹ in lakh)
1	Ashoknagar-02	1	MP47601	1	T25-Nawani to Kurwasa	2	393.87
		2	MP47602	2	T21-Madaukhedi to Barkhana	3	245.31
				3	T-21 Surel to Pathkheda	4	241.77
		3	MP47603	4	T25-Piprai to Sehrai	3	1,349.98
		4	MP47BR101	5	Bahod River	0	140.66
		5	MP47BR102	6	Khariya Nala	0	90.87
		6	MP47701	7	T02-Ashoknagar-Vidisha Road (Belai) to Keshopur	27	870.96
		7	MP47702	8	T01-Mungaoli-Onder Road (Ghat Bamuria) to Bamori Khutiya	28	1,837.85
		8	MP47709	9	T13-Piprai-Barkheda Kachhi Road (Piprai) to Malawani	19	930.10
2.	Betul-02	9	MP03606	10	T02- SH 26 Lendagandi-Dob—Siladehi-Semariya-pandri to NH 47	06	1,134.86
		10	MP03607	11	T02- Sawalmendha to Gadrajiri (Bothi-khairwada to Bakud Jod	03	1,176.74
		11	MP03608	12	T02- Athner GhoghraJod Mendha Chhindwad to Bothi	03	2,650.96
		12	MP03609	13	T02- Amla-Tirmau-Kharpadakhedi to Bahmini Pankha Multai Bordehi road	11	1,954.33
		13	MP03610 R-1	14	T04- Ghat Amrawati, Bagdhoda Devgaon Devbhilai to Narkhed	05	721.98
		14	MP03701	15	T06- Betul Athner Road- Thani Dhanora to Parasdhoh road	07	887.71
		15	MP03707	16	T03- Vijaygram - basnerkalan- kolgaon to Barhapur	08	735.49
		16	MP03708	17	T01-NH-69 Saikheda-Khedicord-Sonora-Goula to Parsdoh Bisnoor Road	14	1,845.15

Sl. No.	District/ Name of PIU	Sl. No. of Package	Package No.	Sl. No. of work	Name of roads	Total habitation	Sanction cost (₹ in lakh)
3	Burhanpur	17	MP48601	18	T04- Pura to lingafata road	01	228.88
		18	MP 48602	19	T-01 Burhanpur-Dharni road to Jainabad –Sarola	04	424.48
		19	MP 48603	20	T02 Dariyapur - Jasondi road to fopnarkala	02	231.68
		20	MP 48605	21	MRLO1- Maitha to Turakgurada road	02	252.41
		21	MP48B17	22	Bridge Across utavali river on burhanpur-Dharni road to lokhandiya at RD2900M	0	267.60
		22	MP 48B20	23	Bridge Across Kalapat river on Hasinabad to Kalapat Road at RD 1400 M	0	195.20
		23	MP48701	24	MRL11- Shahpur-Bambada -Mohad-Malvir Road	02	580.31
		24	MP48702	25	MRL03- Sirpur-Hasinabad- Kalapat-Chakbara	03	562.12
4	Chhindwada-01	25	MP07601	26	T22-Ramakona To Goni Via Ghadela Mahajan, Bhimalgondi, Kunda Raiytwari	07	1,755.76
			MP07601	27	T22-Pipla Narayanwar Gangatwara Banabakoda To Chhatrapur	03	412.58
		26	MP07602	28	T22-Lavaghoghari to Ambada Via Dhanora	09	2,203.00
		27	MP07606	29	T21-NH547 to Salaiya via Sankh	09	1,555.49
		28	MP07607	30	T21-Chand to Linga Via Parasgaon-Ubhegaon	09	1,927.51
		29	MP07701	31	T05-Ubhegaon Gondara Rajna Navalgaon Bichua Road.	07	904.71
		30	MP07704	32	T01-Panjra to Chourai Via Tap - Pipariyakhati-Siras	21	3,212.82
		31	MP07710	33	T05-T05 Bichhua Lodhikheda toDhanegaon via Badkuhi	10	1,039.40

Sl. No.	District/ Name of PIU	Sl. No. of Package	Package No.	Sl. No. of work	Name of roads	Total habitation	Sanction cost (₹ in lakh)
		32	MP07711	34	T04-Boriya to Umarhar via Malhanwada	07	1,112.40
5	Dhar-03	33	MP11604	35	T10- Badnawar (Delchi) to Rajod	03	1,520.85
		34	MP11605	36	T06-Amjhera to Bhopawar Ringnod road	05	2,292.54
		35	MP11606	37	T09-Rajgarh (T05) to Timaychi (Jhaknawada Phata)	02	1,026.89
		36	MP11607	38	T-11 Chickli Phata (Haranchapda) to Gandhwani Snghana	06	1,835.48
		37	MP11703	39	T01-Badnawar- Kod Road	04	1,551.98
		38	MP11705	40	MRL02-J.T. Road to bekliya-kheda-Mohanpura-Dhantalab Phata	05	1,013.45
		39	MP11716	41	T11-Ratlam Gujri road- Kadolkala-Chhanynkhurd to Garnawad (Dhar border)	12	1,256.52
		40	MP11717	42	T12-NH59 to Golpura Garwadafata road	02	661.26
6	Gwalior	41	MP14601	43	T01-Bhitarwar Karera Road to Mohangarh Upto Kheda Bhitarwar	03	660.79
			MP14601	44	MRL01-Bhaingana to Raroua	03	202.72
			MP14601	45	T03-Bhitarwar Karera Road to Basodi Machhariya up to Sankhani Road	03	438.55
		42	MP14602	46	T06-Chinor Road to Siroli, Baretha, Salwai upto Bhitarwar road	03	754.03
			MP14602	47	T01-Gwalior Jhansi Road to Magrora	01	145.69
			MP14602	48	T05-Milghan to Singhpur Kosa	03	299.72
		43	MP14603	49	T03-Baroua Nurabad to Susera upto Chakraipur	02	450.13
			MP14603	50	T01-Simariya Tanka to Chait	02	780.58
		44	MP14604	51	T02-NH-92 to Bahadurpur	03	482.53
			MP14604	52	T01-Morar Behat Road to Fusawali	02	326.48

Sl. No.	District/ Name of PIU	Sl. No. of Package	Package No.	Sl. No. of work	Name of roads	Total habitation	Sanction cost (₹ in lakh)
		45	MP14605	53	T04-Gadhota Tiraha to Mastura, Rahi, Bela, Itma Upto Bargawan.	05	1,251.72
		46	MP14701	54	T10-Karaiya (MDR) to Dongarpur (MDR) via Rithodan Syau, Richharikhurd, Jatarthi	10	322.42
			MP14701	55	T-20 –Chhimak-Jorasi Road (MDR) to Sheetla Mata-Chinor Road Via Badera, Toda	08	497.16
		47	MP14703	56	T-14 Banwar (MDR) to Jankha via Urwa, Hukumgarh	05	688.34
		48	MP14704	57	T07-MDR Dabra singhpur Road to Gijjora Devgarh Road (Near Kirol) Via Suklhari, sisgaon, Kitora	15	1,375.86
7	Rewa-01	49	MP32601	58	T26 Hardi to Kuthuliya	03	763.38
		50	MP32605	59	T23-Mangawan to Rampurwa	07	872.29
		51	MP32606	60	T22-Chandrapur to Ghateha-Suti Road	12	1,134.94
		52	MP32609	61	T21 Sirmour to Gondaha (Part) Ajaraha via Dol, Maghiyar	08	2,171.51
		53	MP32703	62	T01- Jankahai to Babupur Via Paira	07	1,875.23
		54	MP32704	63	T06-Mouhara to Beeda Via Jhalwar	03	885.64
		55	MP32705	64	T04-Majhiyar to Khamariya	02	488.97
			MP32705	65	T07-Hinouta to Marha (Majhiyar)	03	436.12
		56	MP32708	66	T01-Godhar to Baijnath	06	592.03
8	Sagar-01	57	MP33138	67	L090-T04 TO Bardora	01	92.29
			MP33138	68	L091-T08 TO Berkhedhi Tanda	01	119.55
		58	MP33136	69	L087 Dhansara eran road to pahlejapur	01	51.32
		59	MP33602	70	ML01-MDR TO Tinsuwa	06	1,515.47
			MP33602	71	ML04-T004 TO Baraj	03	259.35
		60	MP33603	72	ML05-Baseri to Dhand	05	1,058.62

Sl. No.	District/ Name of PIU	Sl. No. of Package	Package No.	Sl. No. of work	Name of roads	Total habitation	Sanction cost (₹ in lakh)	
		61	MP33604	73	ML08-SH14 TO Bhilon	08	836.37	
		62	MP33605	74	T08-Rajwans to Rounda	04	1,787.82	
		63	MP33610	75	MRL04-NH26 to Mothi	06	2,177.14	
		64	MP33702	76	T-02 Dhanora to Bhangarh	12	1,257.76	
9	Tikamgarh	65	MP4270	77	L108 Majan Palera Road to Dadgai Khas	01	56.63	
			MP4270	78	L109-Khargapur Jatara Road to Pipra	01	44.02	
			MP4270	79	L110-Tikamgarh Chhatarpur Road Budoura	01	70.97	
			MP4270	80	L029-Bairwar- Digoda to Kunwarpura	01	104.20	
			MP4270	81	L099-Mohangarh Khas to Mohangarh Bhata	01	107.38	
			MP4270	82	L100-Gor Mohangarh Road to Panchampura	01	75.99	
			MP4270	83	L088-Mau Jhansi Road to Ghughsi Khas	01	59.45	
			MP4270	84	L089-Mau Jhansi Road to Neguan	01	49.09	
			MP4270	85	L090-Ghughua Sendri Road to Mohanpura	01	85.00	
			MP4270	86	L082-Prithvipur Teharka Road to Gailwara	01	158.92	
			MP4270	87	L083-Tikamgarh Jhansi Road to Chirpura	01	147.32	
			MP4270	88	L084-Madiya Kakawani Road to Barah Bujurg	01	64.32	
			MP4270	89	L085-Madiya Kakawani to Saidpura	01	101.10	
			MP4270	90	L086-Jyora Mora Astari Road to Chomo Khas	01	51.93	
			MP4270	91	L087-Prithvipur Ghumtaghat Road to Tatarpura	01	54.79	
			MP4270	92	L103-Tikamgarh Banpur Road to Manikpura	01	73.61	
			66	MP42601	93	T01-Tikamgarh Chhatarpur road to Imlana	01	45.88

Sl. No.	District/ Name of PIU	Sl. No. of Package	Package No.	Sl. No. of work	Name of roads	Total habitation	Sanction cost (₹ in lakh)
			MP42601	94	T04-Khargapur Kudila to Pacher	09	2,115.50
		67	MP42603	95	T02-Kalothara to Teherka Road	02	194.47
			MP42603	96	T03-Prithvipur Niwari to Baswan naka	04	495.86
		68	MP42604	97	T01-Guda naj. Pali to Guna	02	362.76
			MP42604	98	T01-Kakawani to Jeron upto Rongtaghat Road	04	479.81
		69	MP42702	99	MRL01-Prithvipur Teherka Ghughsi Road	08	1,312.15
			MP42702	100	MRL01-Attaghat to Dhorra Via Simra	10	640.44
		70	MP42707	101	MRL18-Dhonga to UP Border Via Maughat	05	402.43
			MP42707	102	MRL16-Prempura to Jaswantnagar	09	545.69
		71	MP42710	103	T01-Laron to Palera Nowgaon Road Via para gona Karola	10	1,223.32
		72	MP42712	104	MRL22-Jeron Prithvipur Road to Luharguwan	02	370.11
			MP42712	105	T02-Jeron Road to Jerakhas	03	363.09
			MP42712	106	MRL29-Jawaharpura to Majal Prithvipur	06	307.62
			MP42712	107	MRL06-Prithvipur Teharka Road	07	993.16
10	Ujjain-02	73	MP-43601	108	T01-Sodang to Pipliyahama road	05	717.32
		74	MP-43602	109	T01-Jharda Kundikheda Road to Kheda Khajuriya Road	09	2,203.40
		75	MP-43603	110	T01-Tarana Limbadit Makdon Kadodiya Dupada Road.	07	3,069.20
		76	MP-43BR101	111	Jharda Kundikheda to Kheda Khajuriya Road RD 22110 Mtr	0	74.31
			MP-43BR101	112	Jharda Kundikheda to Kheda Khajuriya Road RD 11414 Mtr	0	82.27
			MP-43BR101	113	Jharda Kundikheda to Kheda Khajuriya Road RD26200 Mtr	0	70.42
		77	MP43702	114	MRL01-Jharda to Gogakheda	04	1,274.18

Sl. No.	District/ Name of PIU	Sl. No. of Package	Package No.	Sl. No. of work	Name of roads	Total habitation	Sanction cost (₹ in lakh)
		78	MP43703	115	T05 Mahidpur to Nageshwar	21	2,947.92
		79	MP43707	116	T02-Siddhirpur Nipaniya-kanardi- jawaharnagar- Kharkhari- Bordadhakad-AB road	11	707.58
		80	MP43708	117	T09-Koyalkhedi to Malikhedi	13	1,054.85
Total						612	95,644.89

Appendix-2.1.2
(Reference: Paragraph No. 2.1.7.1, Page No. 10)
Statement showing incorrect selection of roads in Phase II

Name of PIU	Block	Name of road	Package No.	PCI Value	Utility Value	Population served	Average Maintenance per km (₹ in lakh)	Expenditure incurred (₹ in lakh)	Remark
Betul-2	Athner	Athner Hildi Road to Temai	MP03608	2.67	15.30	22,731	0.23	2,324.40	Selected
		Athner Chilakpur road to Borpend		2.00	29.04	33,475	0.21	0	Ignored
Sagar-1	Bhainsdehi	Sawalmedha Gadrajhiri Bothi	MP03607	1.67	7.92	6,247	0.0	1,052.00	Selected
		Khainwada road							
	Khurai	Chiklajodi to kakadpani		1	39.40	13,139	0.0	0	Ignored
Bhilone to Bhusha to Katheli			1.97	3.79	4,224	2.35	780.27	Selected	
Total		MRL01 Basari to Khurai road		1.73	7.89	10,092	0.80	0	Ignored
								4,156.67	

(Source: CUCPL and OMMAS)

Appendix- 2.1.3

(Reference: Paragraph No. 2.1.7.1, Page No. 11)

Statement showing works dropped due to lack of coordination among various departments

Sl. No.	District	Package Number	Name of road/ LSB	Sanction Year	Sanction Amount (₹ in lakh)	Expenditure, if any (₹ in lakh)	Reason for deletion
Phase-I							
1	Alirajpur	MP4936	L063-Alirajpur Sorwa road to Chichalguda	2017-18	247.89	0	Being constructed by MPPWD
2	Balaghat	MP01223	L069-Dhiri to Ghursibehra	2017-18	128.66	0	Non-receipt of clearance from forest and wild- life board
3	Balaghat	MP01223	L035-Semariya to Dongariya	2017-18	65.71	4.51	Non-issue of forest clearance
4	Balaghat	MP01223	L064-Arandi to Dhaniyajhor	2017-18	142.41	0	Non-receipt of clearance from forest and wild- life board
5	Balaghat	MP01223	L023-Atarchua to Bajghondi	2017-18	69.75	0	Non-receipt of forest clearance
6	Balaghat	MP01223	L068-Dhiri to Murendra	2017-18	85.09	9.79	Non-receipt of forest clearance
7	Balaghat	MP01223	L029-Kukarra to Chichrungpura	2017-18	38.16	0.55	Non-receipt of forest clearance
8	Barwani	MP02118	L051-Khetipati to Dolarjhar Amba	2017-18	325.64	0	Non-receipt of forest clearance
9	Chatarpur	MP06102	L085-Chachaisemara road to kusmad	2017-18	43.27	0	Constructed by Panchayat
10	Dhar	MP11222	L-091-AB road to Bamori to Khadki	2017-18	67.97	0	Constructed by Panchayat
11	Dhar	MP11214	L038-Khandwa Baroda road to Bodwada	2017-18	196.08	0	Constructed by NVDA

Sl. No.	District	Package Number	Name of road/ LSB	Sanction Year	Sanction Amount (₹ in lakh)	Expenditure, if any (₹ in lakh)	Reason for deletion
12	Mandsour	MP2477	L033-Kaithuli to Dentali	2017-18	593.26	0	Non-availability of land and non receipt of clearance from forest department
13	Shivpuri	MP40129	L083- Kherai to Bamrondamron	2017-18	157.06	0	Constructed by Central Road Fund
14	Sidhi	MP41204	L071-Chuwahi Karmini Road to Kotro	2017-18	289.29	0	Non-receipt of forest clearance
15	Sidhi	MP41204	L70- Jamua no 2 to Saraiha	2017-18	130.06	0	Executed by PWD
16	Sidhi	MP41205	L084-SH 52 to Suragat	2017-18	81.26	0	Executed by PWD
17	Singrauli	MP5056	L092-Majhauipath to Belwar	2017-18	164.16	0	Entire land acquired by APMDC Sulyari coal block
18	Barwani	MP02B0200	Construction of Sub Mersible Bridge on Khetiapati to Dolarijhar Amba Road at Ch1600M	2017-18	79.80	0	Non-availability of land and non-receipt of clearance from the Forest Department
19	Panna	MP28B09	Mudwari to Mainha Bridge	2017-18	93.20	0	Due to changes in road alignment
20	Mandsour	MP24B08	Construction of slab culvert at Ch.8100	2018-19	98.98	0	Non-availability of land and non-receipt of clearance from the forest department
21	Seoni	MP36B08	High level bridge over Dhanai River crossing at Ch.2425m	2018-19	149.52	0	Existing bridge has been strengthened and hence replacement not needed.
Total					3,247.22	14.85	

Sl. No.	District	Package Number	Name of road/ LSB	Sanction Year	Sanction Amount (₹ in lakh)	Expenditure, if any (₹ in lakh)	Reason for deletion
Phase-II							
22	Anuppur	MP46601	T21 -Cholna-kotma via Darsagar	2017-18	1,736.11	0	Land problem
23	Shivpuri	MP40608	T12-Shivpuri Jhansi Road (NH25) to Teela	2017-18	351.04	0	Constructed by Central Road Fund
24	Khargone	MP22BR107	High level bridge across choral river on Gwalior to Okhla road at Ch.4475m	2018-19	465.55	0	Bridge alignment is coming under submergence of an Irrigation Tank
25	Vidisha	MP45BR113	Submersible box bridge at RD-1285 meter	2017-18	88.59	0	Sanction of High level Bridge of 12m by PWD
Total					2,641.29	0	
Grand Total					5,888.51	14.85	

(Source: Information provided by MPRRDA)

Appendix- 2.1.4
(Reference: Paragraph No. 2.1.8.3, Page No. 17)

Statement showing delayed submission of DPR by Consultant

Sl. No.	Name of PIU	Name of Consultant	Work order No/Date	Schedule date for submission of DPR	Actual Submission date of DPR	Delay in Days	Length (KM)	Rate (per KM)	Bill amount	% of penalty	Penalty to be levied (at the rate of 0.5% per day maximum 10%)
1	2	3	4	5	6	7	8	9	10	11	12
1	Ashoknagar-02	M/s Khaira and sons, Satna	787/01.05.17	30.07.17	17.08.17	18	29.74	25,000	7,43,500	9.0	66,915
2	Ashoknagar-02	M/S Manglam Associates Bhopal	1003/14.10.19	12.01.20	13.07.20	183	101.95	18,500	18,86,075	10	1,88,607
3	Betul-02	M/S Infratech Civil Solution Pune	15888/02.11.19	03.02.20	03.07.20	154	68.08	14,300	9,73,544	10	97,354
4	Burhanpur	Apron test lab & consultant pvt Ltd Indore	624/05.06.17	03.09.17	16.12.17	104	28.95	21,100	6,10,845	10	61,084
5	Chhindwara	Lexus Infratech Bhopal	2703/2.05.17	31.07.17	05.09.17 21.09.17 17.02.18	36 52 201	200.86 71.30 25.20	27,000	54,23,220 19,25,100 6,80,400	10	5,42,322 1,92,510 68,040
6	Chhindwara	Pipley Consultant Chhindwara	1932/17.10.19	15-01-20	05.03.20 13.01.21 13.01.21	50 364 364	134.93 51.847 41.866	14,950	20,17,204 7,75,113 6,25,897	10	2,01,720 77,511 62,590
7	Dhar	M/s Varad Associates, Indore	1332/08.06.17	06.09.17	29.11.17	84	82.55	17,777	14,67,491	10	1,46,749

Sl. No.	Name of PIU	Name of Cosultant	Work order No/Date	Schedule date for submission of DPR	Actual Submission date of DPR	Delay in Days	Length (KM)	Rate (per KM)	Bill amount	% of penalty	Penalty to be levied (at the rate of 0.5% per day maximum 10%)
1	2	3	4	5	6	7	8	9	10	11	12
8	Gwalior	M/s Engineering Consultancy Services Gwalior	501/30.03.17	28.06.17	17.07.17	19	127.32	21,000	26,73,720	9.5	2,54,003
9	Sagar	A&A Consultant Engineer	2230/05.11.19	03.02.20	11.11.20	282	205.986	13,999	28,83,598	10	2,88,360
10	Sagar	Manglam Associates Bhopal	775/05.06.17	03.09.17	21.11.17	79	78.69	20,500	16,13,145	10	1,61,314
11	Ujjain	M/s Apron test labs and consultants and pvt ltd. Indore	1383/ 1.06.17	30.08.17	28.12.17	120	80.858	20,200	16,33,332	10	1,63,333
Total											25,72,412

Appendix- 2.1.5
(Reference: Paragraph No. 2.1.9.2, Page No. 22)

Statement showing non-imposition of penalty for delayed and short deployment of technical staff

		(₹ in lakh)						
Name of PIU	Package No.	Contract price	Date of Work order	Information not submitted up to date	Absence of technical staff (month)	Penalty to be imposed (@50000 / 1 per cent of contract amount pm whichever is higher) ¹	Penalty imposed	Penalty to be recovered
Ashok Nagar-02	MP47601	354.00	05-01-18	14-10-18	9	31.86	0	31.86
	MP47603	1168.82	18-01-18	31-10-18	9	105.19	0	105.19
	MP47701	624.51	22-05-20	06-11-20	5	31.22	0	31.22
	MP47709	734.73	21-09-20	28-12-20	3	22.04	0	22.04
					Total	190.31		190.31
Dhar-03	MP11705	835.53	28-05-20	23-09-20	3	25.06	0	25.06
					Total	25.06		25.06
Ujjain-02	MP-43601	586.86	18-6-2018	14-3-2019	8	35.21 ²	0	35.21
	MP-43602	1856.40	06-6-2018	18-3-2019	9	100.24 ³	0	100.24
	MP-43603	2640.85	20-6-2018	5-2-2019	7	73.94 ⁴	0	73.94
	MP43BR101	211.87	18-06-2018	22-04-19	10	21.18	0	21.18
					Total	230.57		230.57
					Grand total	445.94		445.94

- ¹ Penalty proportionately calculated on the basis of staff deployment.
- ² One technical staff was deployed against the actual requirement of four.
- ³ two technical staff was deployed against the actual requirement of five.
- ⁴ Three technical staff was deployed against the actual requirement of five.

Appendix-2.1.6
(Reference: Paragraph No. 2.1.9.3, Page No. 23)
Statement showing details of insufficient Performance Security

Sl. No.	District/PIU- No.	Sl. No.	Package No.	Name of Bidder	PAC amount	Tender Rate	Difference/ Unbalance bid amount	Tender amount (6-8)
1	2	3	4	5	6	7	8	9
1	Ashoknagar-02	1	MP47701	M/s D.N. Rathi Construction Company	751.63	-23.56%	177.08	574.55
		2	MP47702	M/s Ashok Kumar Raghuvanshi	1,541.31	-20.78%	320.28	1,221.03
		3	MP47709	M/s Anil Construction Company	822.44	-27.65%	227.40	595.04
2	Betul-2	4	MP03707	M/s Rajendra singh Kiledar construction Pvt. Ltd	640.14	-30.38%	194.47	445.67
		5	MP03708	M/s Rajendra singh Kiledar construction Pvt. Ltd	1,589.97	-30.38%	483.03	1,106.94
		6	MP03701	M/s ANV Construction Company	743.40	-26.11%	194.10	549.30
3	Burhanpur	7	MP 48702	Mohd Salim Jahangir	486.13	-20.61%	100.19	385.94
4	Chindwara-1	8	MP07701	M/s Om Prakash Kalia	775.20	-24.39%	189.07	586.13
		9	MP07704	M/s Ravi Shankar Jaiswal	2,794.54	-21.99%	614.52	2,180.02
		10	MP 7710	M/s Om Prakash Kalia	901.08	-19.08%	171.93	729.15
		11	MP07711	M/s Rai singh & Co.	972.06	-26.99%	262.36	709.70
5	Dhar-3	12	MP11703	M/s Rajlaxmi Construction	1,359.57	-16.59%	225.55	1,134.02
		13	MP11705	M/s Subash Joshi	877.74	-18.52%	162.56	715.18
		14	MP11716	M/s HSC Infra project Pvt Ltd	1,091.82	-18.50%	201.99	889.83
		15	MP11717	M/s Rameshchand Raghuvanshi	576.05	-23.28%	134.10	441.95
6	Gwalior	16	MP14701	Mahendra Singh	771.62	-19.20 %	148.15	623.47
		17	MP14703	New R.K. Construction Company	655.98	-22.98 %	150.74	505.24
		18	MP14704	New R.K. Construction Company	1,318.76	-28.26 %	372.68	946.08

Sl. No.	District/PIU- No.	Sl. No.	Package No.	Name of Bidder	PAC amount	Tender Rate	Difference/ Unbalance bid amount	Tender amount (6-8)
1	2	3	4	5	6	7	8	9
7	Rewa-01	19	MP32704	Shri Sanjay Dwivedi	812.67	-17.99%	146.20	666.47
		20	MP32705	Maihar Cement Pipe industries	838.14	-16.79%	140.72	697.42
		21	MP32708	Puspendra Singh	518.04	-23.99%	124.28	393.76
8	Sagar-01	22	MP 33702	M/s Paramjeet Singh Chawda	1,086.10	-18.13%	196.91	889.19
9	Tikamgarh	23	MP-4270	M/s Rakesh Dixit	1,204.95	-22.22%	267.74	937.21
		24	MP- 42603	M/s Anuj Tiwari	645.05	-19.54%	126.04	519.01
		25	MP 42604	M/s Ramraja Construction Co.	795.59	- 17.28%	137.48	658.11
		26	MP 42702	M/s Ramraja Construction Co.	1,823.80	- 21.79%	397.41	1,426.39
		27	MP 42707	M/s R.S Construction Co.	878.58	- 35.70%	313.65	564.93
		28	MP 42710	M/s Milestone Construction Co.	1,161.73	- 32.33%	375.59	786.14
		29	MP 42712	M/s Ramraja Construction Co.	1,916.35	- 30.21%	578.93	1,337.42
10	Ujjain-02	30	MP-43702	M/s Om Prakash Maheshwari	1,159.82	-23.27%	269.89	889.93
		31	MP-43703	Kamla Construction Company	2,681.69	-21.21%	568.79	2,112.90
		32	MP-43707	M/s Chandra Sikarwar Construction Co.	645.26	-24.37%	157.25	488.01
		33	MP-43708	Krishna Construction	934.47	-23.77%	222.12	712.35
	33 Packages			Total	35,771.68		8,353.20	27,418.48

Appendix- 2.1.7

(Reference: Paragraph No. 2.1.9.5, Page No. 25)

Statement showing year wise bifurcation of outstanding Royalty Deposit (as on 31st March 2021)

(Amount in ₹)

Year	Ashoknagar		Betul		Burhanpur		Dhar		Gwalior		Rewa		Sagar		Ujjain	
	No. of cases	Balance	No. of cases	Balance	No. of cases	Balance	No. of cases	Balance	No. of cases	Balance	No. of cases	Balance	No. of cases	Balance	No. of cases	Balance
O*	1	40,79,042	0	0	0	0	1	8,45,816	1	24,25,633	1	29,81,575	1	10,88,592	1	25,904
2001-02	0	0	0	0	1	1,14,571	0	0	0	0	0	0	0	0	0	0
2002-03	1	(-),21,499	0	0	0	0	0	(-),87,358	2	(-),87,358	0	0	0	0	0	0
2003-04	0	0	0	0	0	0	0	(-),27,827	2	(-),27,827	0	0	0	0	1	40,000
2004-05	1	9,02,800	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2005-06	2	12,946	0	0	0	0	0	0	0	0	1	(-),3,08,369	0	0	0	0
2006-07	4	(-),2,52,930	0	0	3	75,693	3	(-),43,371	0	0	0	0	0	0	3	7,75,003
2007-08	4	15,291	1	3,50,000			0	0	0	0	3	(-),13,34,729	2	41,621	0	0
2008-09	1	(-),25,17,662	0	0	1	30,768	4	1,35,421	8	(-),2,93,181	8	(-),5,53,967	3	(-),4,35,926	5	3,07,735
2009-10	1	74,605	0	0	1	1,08,609	6	2,41,007	2	(-),17,15,388	8	(-),6,40,286	0	0	0	0
2010-11	0	0	0	0	0	0	2	(-),1,10,465	0	0	0	0	10	(-),24,67,897	0	0
2011-12	0	0	0	0	0	0	3	17,803	1	(-),1,51,100			3	(-),1,61,706	1	1,30,643
2012-13	0	0	0	0	0	0	1	(-),64,577	0	0	0	0	1	2,11,813	0	0
2013-14	0	0	0	0	0	0	6	(-),82,940	0	0	1	95,576	10	13,66,380	1	1,47,455
2014-15	0	0	0	0	0	0	0	0	2	(-),3,70,479	0	0	6	(-),11,46,849	0	0
2015-16	0	0	0	0	0	0	0	0	1	(-),50,685	1	(-),56,879	2	5,59,433	0	0
2016-17	0	0	0	0	0	0	0	0	13	(-),2,69,810	2	(-),2,39,800	18	(-),7,10,268	9	24,95,054

Year	Ashoknagar		Betul		Burhanpur		Dhar		Gwalior		Rewa		Sagar		Ujjain		
	No. of cases	Balance	No. of cases	Balance	No. of cases	Balance	No. of cases	Balance	No. of cases	Balance	No. of cases	Balance	No. of cases	Balance	No. of cases	Balance	
2017-18	0	0	0	0	0	0	0	0	5	(-)5,62,034	3	1,67,012	17	67,97,292	0	0	
2018-19	0	0	0	0	2	4,96,869	0	0	8	3,50,957	1	51,261	7	13,83,723	2	6,249	
2019-20	0	0	0	0	0	0	0	0	0	0	2	50,088	3	8,24,301	1	2,00,729	
2020-21	7	77,04,556	0	0	0	0	0	0	9	53,40,108	8	17,63,149	12	1,06,77,105	13	94,13,679	
Total	22	98,97,149	1	3,50,000	8	8,26,510	26	9,38,694	54	45,88,836	39	19,74,631	95	1,80,27,614	37	1,35,42,451	
(-)	8	(-)30,49,331	-	-	1	(-)1,12,673	12	(-)5,93,439	33	(-)57,32,802	17	(-)35,38,071	35	(-)85,21,563	3	(-)2,19,986	
(+)	14	(+)1,29,46,480	1	350,000	7	9,39,183	14	(+)15,32,133	21	(+)1,03,21,638	22	(+)55,12,702	60	(+)2,65,49,177	34	(+)1,37,62,437	
Cases													Amount				
No of Cases (-)													2,17,67,865				
No of Cases (+)													7,19,13,750				
Total													5,01,45,885				

(Source: data extracted from the OMMAS *O (ID: O) in which no contractor's name is mention)

Appendix- 2.1.8 (A)

(Reference: Paragraph No. 2.1.10.1 (i), Page No. 27)

Details showing position of ongoing projects in selected PIU

(₹ in lakh)

Sl. No.	Name of PIU	Package No.	Name of road	Contract Amount	Date of work order	Time allowed for completion (In months)	Schedule date for completion of work as per work order	Delay as on 19-01-2024 (In days)	Expenditure (As per OMMAS)
1	Burhanpur	MP48702	MRL03-Sirpur-Hasinabad-Kalapat-Chakbara	462.65	26-09-2020	12	25-09-2021	846	428.96
2	Ujjain-02	MP43703	T05-Mahidpur To Nageshwar	2,405.69	28-05-2020	18	27-11-2021	783	2368.37

Appendix –2.1.8 (B)

(Reference: Paragraph No. 2.1.10.1 (ii), Page No. 27)

Statement showing delay in execution and imposition of liquidated damages

Sl. No.	District /PIU	No. of roads	Package No.	Whether ADB or regular package	Contract Amount (₹in lakhs)	Date of Work order	Schedule date of completion	Actual date of completion	Delay Period (in days)	Delay Period (in week)	Percentage of L.D. imposed
1	2	3	4	5	6	7	8	9	10=(9-8)	11	12
1	Ashoknagar -02	1	MP 47601	ADB	339.59	05.01.18	04.01.19	30.05.19	146	20	0.10
2	Betul -02	1	MP47BR101	Regular	129.34	19.01.18	18.07.19	07.11.19	112	16	0
		1	MP 03606	ADB	989.57	07.06.18	06.12.19	19.12.19	13	01	0
		1	MP 03607	ADB	938.33	07.06.18	06.12.19	25.04.20	141	20	0.25
		1	MP 03609	ADB	1,679.87	07.06.18	06.12.19	29.02.20	85	12	0.05
		1	MP 03610	ADB	607.20	05.06.18	04.06.19	10.07.19	36	05	0
3	Burhanpur	1	MP 48601	ADB	193.93	16.08.18	15.08.19	01.05.21	625	89	0
		1	MP 48602	ADB	326.77	06.08.18	05.08.19	22.07.20	351	50	0
		1	MP 48603	ADB	182.55	18.06.18	17.06.19	30.01.21	593	84	0.10
		1	MP 48605	ADB	205.18	06.08.18	05.08.19	01.03.21	574	82	0.10
4	Chhindwara -01	2	MP 7601	ADB	1,790.28	06.01.18	05.07.19	31.12.19	179	25	0.50
		1	MP 7606	ADB	1,172.63	08.01.18	07.07.19	21.07.19	14	02	0
		1	MP 7607	ADB	1,453.15	08.01.18	07.07.19	20.07.19	13	01	0
5	Dhar -03	1	MP 11604	ADB	1,198.60	30.05.18	29.11.19	07.02.20	70	10	0
		1	MP 11605	ADB	1,815.71	30.05.18	29.11.19	10.01.20	42	06	0
		1	MP 11607	ADB	1,446.33	30.05.18	29.11.19	10.01.20	42	06	0
6	Gwalior	3	MP 14602	ADB	959.38	19.01.18	18.07.19	31.03.20	257	36	0
		1	MP 14605	ADB	958.77	13.06.18	12.12.19	17.12.20	371	53	0
7	Rewa-01	1	MP 32605	ADB	764.80	03.05.18	02.05.19	01.06.19	30	04	0
		1	MP 32606	ADB	962.85	08.01.18	07.07.19	31.07.20	390	55	0.25
		1	MP 32609	ADB	1,714.82	15.05.18	14.11.19	25.06.20	224	32	0.10
8	Sagar-01	1	MP 33136	Regular	38.70	11.09.18	10.09.19	08.02.20	151	21	0.15

Sl. No.	District /PIU	No. of roads	Package No.	Whether ADB or regular package	Contract Amount (₹ in lakhs)	Date of Work order	Schedule date of completion	Actual date of completion	Delay Period (in days)	Delay Period (in week)	Percentage of L.D. imposed
1	2	3	4	5	6	7	8	9	10=(9-8)	11	12
		2	MP 33138	Regular	167.56	23.08.18	22.08.19	06.05.20	258	36	0.25
		1	MP 33603	ADB	1,020.95	19.09.18	18.09.19	01.05.21	591	84	0.25
		1	MP 33604	ADB	707.13	16.10.19	15.10.20	01.05.21	198	28	0.10
		1	MP 33610	ADB	1,631.91	31.07.18	30.01.20	01.05.21	457	65	0.10
9	Tikamgarh	16	MP 4270	Regular	986.13	30.06.18	29.12.19	09.03.20	71	10	0.05
		2	MP 42601	ADB	1,699.82	09.01.18	08.07.19	04.11.19	119	17	0
		2	MP 42604	ADB	623.12	09.01.18	08.01.19	01.10.20	632	90	0.15
10	Ujjain-02	1	MP 43601	ADB	545.04	18.06.18	17.06.19	20.03.20	277	39	0.30
		1	MP 43602	ADB	1,741.42	06.06.18	05.12.19	15.12.20	376	53	0.35
		1	MP 43603	ADB	2,481.37	20.06.18	19.12.19	20.03.20	92	13	0.10
		3	MP 43 BR101	Regular	211.87	18.06.18	17.06.20	15.12.20	181	25	0.25
	Total	56			31,684.67						

Appendix- 2.1.9

(Reference: Paragraph No. 2.1.10.2 (i), Page No. 29)

Statement showing suspected procurement of bitumen by contractors

Sl. No.	Name of the PIU	Package No.	Name of the contractor in invoice M/s	No. of invoices	Quantity (in MT)	Total Amount (in ₹)
1	Sagar-1	MP 33137	Bhupendra Singh Rajpoot	144	3,327.924	12,86,38,652
		MP 33602	Rajlaxmi Construction			
		MP 33603	Siddharth Builders			
		MP 33604	Triveni Infrastructures			
		MP 33605	D.M. Traders, Shah Petroleum			
		MP 33610	K.G. Developers			
		MP 33701	D.K.Builders			
		MP 33702	Anusha Group			
		MP 33703	Bhupendra Singh Rajpoot			
		MP 33704	CBS Construction			
		MP 33705	Agarwal Construction			
2	Tikamgarh	MP 04270	Rakesh Dixit Thekedar	122	3,268.642	12,81,66,740
		MP 42601	Sorathia Velji Ratna and company			
		MP 42602	Devi Dayal khard			
		MP 42606	Om Construction Company			
		MP 42701	Suneel Kumar Bhaiji			
		MP 42704	Suneel Kumar Bhaiji			
		MP 42705	Suneel Kumar Bhaiji			
		MP 42706	Modi Infrastructure			
		MP 42707	R. S. Construction			
		MP 42708	Ashtavinayak Construction Company			
		MP 42710	Mile Stone Construction (JV)			
		MP 42711	Agarwal Construction			
3	Mandla	MP 23604	Gour RoadTar Coat Pvt.Ltd.	108	2,690.346	11,57,37,402
		MP 23701	Gour RoadTar Coat Pvt.Ltd.			
		MP 23702	Ravi Shankar Jaiswal			
		MP 23703	Gour RoadTar Coat Pvt.Ltd.			
		MP 23705	Ravi Shankar Jaiswal			
		MP 23707	Ravi Shankar Jaiswal			
4	Shahdol	MP 38124	Dhruv Construction	125	2,961.8	10,86,77,672
		MP 38125	Shri Radhekrishna Enterprises			
		MP 38601	Tirupati Buildcon Ltd			
		MP 38603	Shriram Construction			
		MP 38604	Shri Ram Construction			
		MP 38701	Sanjay Singh			
		MP 38702	Shekhar Mishra			
		MP 38703	Jai Mata Dee Construction			
		MP 38704	Vishnukant Mishra			

Sl. No.	Name of the PIU	Package No.	Name of the contractor in invoice M/s	No. of invoices	Quantity (in MT)	Total Amount (in ₹)
		MP 38705	Shekhar Mishra			
5	Sehore	MP 35601	Gurmail Singh, Mukesh Kumar Verma	119	2,609.419	10,57,23,006
		MP 35603	Sanee Infrastructure Pvt.			
		MP 35604	Sanee Infrastructure Pvt.			
		MP 35701	Maa ganga Stone Crusher Construction			
		MP 35702	Amjad Ali			
		MP 35703	Mukesh Kumar Verma			
		MP 35704	Bindal Developers			
6	Bhind-2	MP 04602	ANV Construction Company	98	2,204.193	9,48,99,123
		MP 04706	New R.K. & R.K. Construction (J.V.)			
		MP 04707	Kushwaha Construction Company			
7	Jabalpur-2	MP 18604	Neelghan Construction	95	2,294.334	9,25,55,907
		MP 18605	Dhyan Singh Ladharam			
		MP 18606	RKC RSJ (JV)			
		MP 18701	Moti Shripal Yadav & Associaes			
		MP 18705	Vaishnav Associate			
		MP 18706	Vishwakusum Infratech			
		MP 18707	Niraj Kumar Chouksey			
		MP 18708	Niraj Kumar Chouksey			
		MP 18716	Moti Shripal Yadav & Associaes			
8	Chhatarpur	MP 06102	Ravindra Kumar Jain	100	2,357.718	9,10,37,419
		MP 06602	Lakhan Lal Gupta			
		MP 06603	Lakhan Lal Gupta			
		MP 06606	Jai Maa Vaishno Construction Pvt. Ltd.			
		MP 06607	Jai Maa Construction Company			
		MP 06701	Kumar Construction Company			
		MP 06702	Lakhan Lal Gupta			
		MP 06704	Ram Bihari Chaturvadi			
		MP 06705	Ravindra Kumar Jain			
		MP 06707	Ravindra Kumar Jain			
9	Rewa-1	MP 32175	Vijay Singh	105	2,311.422	9,03,29,540
		MP 32176	Vinay Kumar Dwivedi			
		MP 32177	Swatantra Kumar Mishra			
		MP 32601	Shanti construction			
		MP 32602	MP Builders			
		MP 32605	K.K. Sohagaura			
		MP 32606	Ram Sajjan Shukla, Shiv Shakti			
		MP 32609	Ram Sajjan Shukla			
		MP 32703	MP Builders			
		MP 32704	Sanjay Dwivedi			
		MP 32705	Maihar Cement Pipe			

Sl. No.	Name of the PIU	Package No.	Name of the contractor in invoice M/s	No. of invoices	Quantity (in MT)	Total Amount (in ₹)
		MP 32707	Neeraj Dwivedi			
		MP 32708	Pushpendra Singh			
		MP 32709	Ajay Construction Company			
10	Narsinghpur	MP 26602	Vanshika Construction	83	2,049.403	8,22,22,553
		MP 26604	Raj Luxmi Interprises Pvt.			
		MP 26605	Vanshika Construction			
		MP 26701	Giriraj Associates			
		MP 26702	Sachin Kumar Shastri			
		MP 26703	Gyan Baradia			
		MP 26704	Sachin Kumar Shastri			
		MP 26705	Vanshika Construction			
		MP 26706	Madan Lal & Partners			
		MP 26707	Shree Maa Construction & Logistics			
		MP 26708	Rajendra Singh Petal			
11	Sidhi	MP 41203	Baghel infrastructures private limited	89	2,084.089	8,04,75,671
		MP 41204	Baghel infrastructures private limited			
		MP 41208	Jeevendra singh			
		MP 41209	Jeevendra singh			
		MP 41211	Suresh Pratap Singh			
		MP 41601	Ganesh Pratap Singh			
		MP 41701	Ganesh Pratap Singh			
		MP 41702	Baghel infrastructures private limited			
		MP 41703	Sanjay Singh			
		MP 41704	Sanjay Singh			
		MP 41705	Jeevendra singh			
		MP 41706	Jeevendra singh			
		MP 41707	Jeevendra singh			
		MP 41708	Sanjay Singh			
		MP 41709	Sanjay Singh			
		MP 41712	Ganesh Pratap Singh			
12	Satna-2	MP 34601	Jagdish Prasad Gautam	77	1,980.279	7,92,09,316
		MP 34602	Shiv Shakti Construction, Shriram Construction			
		MP 34608	Sonbhadra Construction Company			
		MP 34609	Anil Singh Construction Company			
		MP 34610	Anil Singh Construction Company			
		MP 34703	Bhagvendra Singh			
		MP 34704	Rajesh Kaila			
		MP 34705	Shiv Shakti Construction			
		MP 34706	Om Shri Radhe Radhe Builder & Engineers			

Sl. No.	Name of the PIU	Package No.	Name of the contractor in invoice M/s	No. of invoices	Quantity (in MT)	Total Amount (in ₹)
		MP 34707	Om Sai Vindhya Construction			
13	Katni-2	MP 20601	Dev Construction	74	1903.693	7,64,14,615
		MP 20604	PKR-RKJ(J.V.)			
		MP 20707	Axle Engineering Pvt. Ltd			
		MP 20708	Axle Engineering Pvt. Ltd			
		MP 20712	Axle Engineering Pvt. Ltd			
		MP 20713	Vaishnav Associate			
14	Ujjain-2	MP 43163	Bright Infracon	82	1,902.649	7,56,62,974
		MP 43601	Welkin Builders Infrastructure Limited			
		MP 43602	Cell Site Engineering Works Pvt. Ltd.			
		MP 43603	LNA Infra Project Pvt.Ltd.			
		MP 43702	Om Prakash Maheshwari			
		MP 43703	Kamla Construction Company			
		MP 43704	Cell Site Engineering Works Pvt. Ltd.			
		MP 43705	Karada Construction Company			
MP 43707	Chandra Sikarwar Construction Co.					
15	Morena	MP 25606	Kushwaha Construction Company	88	1,929.412	7,38,04,559
		MP 25607	Om Prakash Sharma, SRS-OPS (JV)			
		MP 25701	Kushwaha Construction Company			
		MP 25703	Kushwaha Construction Company			
		MP 25704	Bhagwati Enterprises			
		MP 25705	Kushwaha Construction Company			
		MP 25707	Kushwaha Construction Company			
16	Vidisha-2	MP 45605	Raghu Developers	91	1,907.063	7,37,44,806
		MP 45607	Ankur Construction company			
		MP 45608	Raghu Developers			
		MP 45609	Mangal Singh Rajput & Runway Infrastructure (J.V.)			
		MP 45705	Ankur Construction company			
		MP 45706	Mangal Singh Rajput & Runway Infrastructure (J.V.)			
		MP 45707	Mangal Singh Rajput			
17	Raisen-2	MP 29606	Suresh Chand Gupta	81	1,824.652	7,35,19,952
		MP 29607	Shri Krishna Constrution			
		MP 29608	Ankur Construction company			
		MP 29609	Ankur Construction company			
		MP 29611	Bajpai Infrastructure			
		MP 29704	Shri Krishna Constrution			
		MP 29709	R.K. Construction Company			
		MP 29710	Neelghan Construction			
		MP 29711	Inder Pal and Com.			

Sl. No.	Name of the PIU	Package No.	Name of the contractor in invoice M/s	No. of invoices	Quantity (in MT)	Total Amount (in ₹)
		MP 29712	Inder Pal and Com.			
18	Jabalpur-1	MP 18601	Vaishnav Associate	79	1,826.024	7,18,19,598
		MP 18603	M K S Engineering Co. Pvt. Ltd.			
		MP 18702	Vishwakusum Infratech			
		MP 18703	Vishwakusum Infratech			
		MP 18709	Santosh Kumar Dubey			
		MP 18710	Niraj Kumar Chouksey			
		MP 18711	Neelghan Construction			
		MP 18712	Nitin Barasainya			
		MP 18714	Nitin Barasainya			
		MP 18715	S.Amolak construction			
19	Ashoknagar-2	MP 47104	Rajmarg Developers	59	1,497.638	6,74,93,092
		MP 47105	Jagannath Singh Yadav			
		MP 47601	D N Rathi Construction Company			
		MP 47602	Neerav Hathishah			
		MP 47701	D N Rathi Construction Company			
		MP 47702	Ashok kumar Raghuwanshi			
		MP 47706	Anil Construction Company			
		MP 47707	Rajmarg Developers			
		MP 47708	Anil Construction Company			
		MP 47709	Anil Construction Company			
20	Sagar-2	MP 33601	Rajlaxmi Construction	83	1,941.823	6,67,94,866
		MP 33607	Manali Construction Co.			
		MP 33609	Mahesh Kumar Guru, Rakesh Kumar Guru			
		MP 33706	Dev Construction			
		MP 33707	Dev Construction			
		MP 33708	Neel Madhav JV, Gyandoy Group			
		MP 33710	Bhupendra Singh Rajpoot			
21	Katni-1	MP 20602	S. N. Khampariya	60	1,502.813	6,48,78,017
		MP 20603	RKC RSJ (JV)			
		MP 20701	Vaishnav Associate			
		MP 20702	Vaishnav Associate			
		MP 20704	Shiva Associates			
		MP 20706	R. K. Construction			
		MP 20709	Pragati India Construction Company			
		MP 20710	Vaishnav Associate			
22	Damoh-1	MP 08606	R.S.Bagga	48	1,276.797	6,15,68,395
		MP 08704	Vikash Construction			
		MP 08710	Devendra Kumar Rai			
		MP 08711	Arun Construction Co.			

Sl. No.	Name of the PIU	Package No.	Name of the contractor in invoice M/s	No. of invoices	Quantity (in MT)	Total Amount (in ₹)
		MP 08712	Manali Construction Co.			
		MP 08713	Vinayak Construction			
		MP 08714	Vinayak Construction			
23	Umaria	MP 04466	Praveen Singh	60	1,592.94	5,98,87,664
		MP 04467	Dev Construction			
		MP 44601	Shriram Construction			
		MP 44602	Dev Construction			
		MP 44603	Dev Construction			
		MP 44701	Dev Construction			
		MP 44702	Vaishnav Associate			
		MP 44703	A.K.Mishra Construction			
		MP 44704	Divya Construction			
24	Mandsaur	MP 24603	Dhundhwal Brothers	48	1,331.221	5,81,24,184
		MP 24701	Ankita Construction			
		MP 24702	Ankita Construction			
		MP 24703	Parul Construction			
		MP 24705	Dhundhwal Brothers			
25	Panna-1	MP 28105	Krishna Pratap Singh	59	1,438.925	5,53,90,344
		MP 28106	Krishna Pratap Singh			
		MP 28601	Maa Vaisnodevi Construction Company			
		MP 28602	Shri Constructution			
		MP 28604	Anil Singh Constrution Company			
		MP 28704	Santosh Kumar Gupta			
		MP 28705	Krishna Pratap Singh			
26	Satna-1	MP 34604	ABC Associates	61	1,458.103	5,53,04,632
		MP 34605	Shiv Shakti Construction, Shriram Construction			
		MP 34607	Rajesh Kaila			
		MP 34701	Om Sai Vindhya Construction			
		MP 34702	Shailendra Singh			
		MP 34708	Vinay kumart Tripathi			
		MP 34709	Bhagvendra Singh			
		MP 34710	Sushil Kumar Sharma			
27	Hoshangabad-2	MP 16104	Sanjay Paliya	74	1,619.214	5,38,46,538
		MP 16601	Rajlaxmi Dev Build. India Pvt. Ltd.			
		MP 16602	Rajlaxmi Dev Build. India Pvt. Ltd.			
		MP 16603	Rajlaxmi Dev Build. India Pvt. Ltd.			
		MP 16604	Naveen Kumar Dubey			
		MP 16605	S C Jain			
		MP 16702	Hargovind Purviya			

Sl. No.	Name of the PIU	Package No.	Name of the contractor in invoice M/s	No. of invoices	Quantity (in MT)	Total Amount (in ₹)
		MP 16703	Sanjay Paliya			
		MP 16707	Sanjay Paliya			
		MP 16708	Sanjay Paliya			
28	Rewa-2	MP 32604	Ram Sajjan Shukla	65	1,424.359	5,21,05,075
		MP 32607	K.K. Sohagaura			
		MP 32608	Banco Construction Company, Swami Baba Construction			
		MP 32701	Singrauli Mineral Products			
		MP 32702	Ram Sajjan Shukla			
		MP 32710	Bramhdeen & Sons			
		MP 32711	Triveni Prasad Mishra			
		MP 32712	Neeraj Dwivedi			
29	Gwalior	MP 14605	New R.K. Construction company	47	1,133.338	5,16,03,940
		MP 14701	Kushwaha Construction Company, Mahendra Singh			
		MP 14704	Shriram Construction			
		MP 14706	Mai Engineers and contractors			
		MP 14707	Rajkumar singh Chauhan contractor			
		MP 14708	Banco Construction Company, Mahendra Singh			
30	Anuppur	MP 04640	Maihar Cement Pipe	45	1,195.84	4,92,08,009
		MP 46603	Anil Buidcon (I) Pvt. Ltd.			
		MP 46701	Ravi Shankar Jaiswal			
		MP 46702	Ravi Shankar Jaiswal			
		MP 46703	Dev Construction			
		MP 46704	Ravi Shankar Jaiswal			
31	Raisen-1	MP 29601	Suresh Pathak	55	1,287.014	4,89,85,206
		MP 29602	Shakti Earth Movers			
		MP 29701	Mohak Enterprises			
		MP 29703	Jodha Singh Atwal			
		MP 29706	Chouhan Construction			
		MP 29707	Inder Pal and Com.			
		MP 29708	Chouhan Construction			
32	Dhar-3	MP 11221	Vyas Associates	51	1,165.606	4,71,49,485
		MP 11222	B.M.Agrawal & com.			
		MP 11703	Rajlaxmi Construction			
		MP 11705	Subhash Joshi			
		MP 11716	H.S.C. Infra Project Pvt. Ltd.			
33	seoni-2	MP 36705	Ramakant Rai	42	1,056.225	4,67,33,142
		MP 36706	Motilal Rai			
		MP 36709	Shakti Singh			
		MP 36710	Shakti Singh			

Sl. No.	Name of the PIU	Package No.	Name of the contractor in invoice M/s	No. of invoices	Quantity (in MT)	Total Amount (in ₹)
34	Datia	MP 09601	Anuj Tiwari Suresh Chand Gupta	40	993.345	4,56,95,369
		MP 09603	Lokendra Singh Dangi			
		MP 09704	Girraj Construction company			
		MP 09705	Parmar Brothers			
		MP 09706	Rudra Construction			
35	Betul-1	MP 03273	Shitala Conustruction & Infrastructure	44	1,039.862	4,34,92,599
		MP 03274	Bhawsar Construction			
		MP 03604	Ankur Construction company			
		MP 03702	ANV Construction Company			
		MP 03704	Ankur Construction company			
		MP 03705	Ankur Construction company			
36	Damoh-2	MP 08605	Mahesh Chourasiya, AggrawalConst. Company	31	868.975	4,00,07,245
		MP 08701	Saroj Sharma			
		MP 08706	Mahesh Chourasiya			
37	Ratlam	MP 31129	Timanna Narsingh	43	1,073.758	3,96,37,454
		MP 31604	Ramprasad Rathore Contractor & Supplier			
		MP 31704	Dhundhwal Brothers			
		MP 31705	Parul Construction			
38	Ujjain-1	MP 43604	Welkin Builders Infrastructure Limited	36	860.47	3,80,59,365
		MP 43606	LNA Infra Project Pvt.Ltd.			
		MP 43709	H.S.C. Infra Project Pvt. Ltd.			
		MP 43711	H.S.C. Infra Project Pvt. Ltd.			
		MP 43712	H.S.C. Infra Project Pvt. Ltd.			
39	Guna-2	MP 13604	Yuvraj Infra	46	971.639	3,67,77,592
		MP 13605	A.K. Shivhare Infrastructure Pvt. Ltd			
		MP 13606	Rajlaxmi Construction			
		MP 13701	Rajlaxmi Dev Build. India Pvt. Ltd.			
		MP 13703	Rajlaxmi Dev Build. India Pvt. Ltd.			
40	Bhind-1	MP 00490	Brajesh Singh Bhadoriya	37	883.251	3,59,48,955
		MP 04601	SRS-OPS (JV)			
		MP 04701	Tomer & Brothers			
		MP 04702	Ram Kishore Tripathi			
		MP 04703	Ganapati Construction			
		MP 04705	Om Prakash Sharma			
41	Ashoknagar-1	MP 47604	Rajlaxmi Construction	23	612.68	2,91,41,387
		MP 47703	Avni Constructions			
		MP 47704	Anil Construction Company			
		MP 47705	Ashok kumar Raghuwanshi			
42	Shajapur	MP 39605	Yadav Construction and B.S. Sisodiya	30	688.356	2,69,13,657

Sl. No.	Name of the PIU	Package No.	Name of the contractor in invoice M/s	No. of invoices	Quantity (in MT)	Total Amount (in ₹)
		MP 39607	Shiv Charan Parmar			
		MP 39608	Yadav Construction			
		MP 39609	Karada Construction Company			
		MP 39703	Yadav Construction			
		MP 39704	Naveen Kumar Dubey			
		MP 39705	Gordhan Singh Dangi			
		MP 39706	Madhur Traders Infra Pvt Ltd.			
43	Dewas-1	MP 10604	Pyrol Fuel Industries Pvt. Ltd.	22	593.205	2,66,39,449
		MP 10702	Bindal Developers			
		MP 10703	Himmat Singh Avtar Singh			
		MP 10706	Mithun Anchera			
		MP 10709	R.K. Construction Company			
44	Khargone-1	MP 22606	Gopal Enterprises	30	610.867	2,28,53,358
		MP 22607	Shivam Construction			
		MP 22705	Nayak Infrastructure			
		MP 22707	Narayandas Phoolchand			
		MP 22712	Sawriya Construction			
		MP 22713	Sawriya Construction			
45	Chhindwada-2	MP 07604	Kumar Construction Company, Nakshatra Infrastructures	23	544.196	2,24,30,274
		MP 07703	Ascone Infratech Pvt. Ltd.			
46	Rajgarh-2	MP 30118	Bane singh Panwar contractor	28	573.978	2,06,58,294
		MP 30119	Gordhan Singh Dangi			
		MP 30120	GSB Infrastructure			
		MP 30606	Amcon Construction company			
		MP 30607	Prabhunath Singh contractor			
		MP 30706	Jagdish Saxena Contractor			
47	Vidisha-1	MP 45103	R.R.Raghuwanshi	30	597.239	2,06,19,004
		MP 45603	Venkeshwar Construction			
		MP 45103	R.R.Raghuwanshi			
		MP 45603	Venkeshwar Construction			
48	Singrauli	MP 05068	National Prestige Construction Co.	25	547.494	2,05,18,318
		MP 05070	Agrahari Enterprises main road singrauli			
		MP 05072	National Prestige Construction Co.			
		MP 05074	Sant Bahudar Singh			
		MP 05075	Gautam electrical Mechenical Engg. Works			
		MP 05077	Nikhil Enterprises			
		MP 05079	Ramesh Enterprises Singrauli			
		MP 05081	Singrauli Mineral Products			
		MP 05082	Arun Construction Co.			

Sl. No.	Name of the PIU	Package No.	Name of the contractor in invoice M/s	No. of invoices	Quantity (in MT)	Total Amount (in ₹)
		MP 50701	J K Construction			
49	Dindori	MP 01268	S.Amolak construction	24	541.524	2,04,71,048
		MP 12602	Jain Construction			
		MP 12606	Examplar.construction			
		MP 12702	Gour RoadTar Coat Pvt.Ltd.			
		MP 12703	Ekta Construction Company			
50	Burhanpur	MP 48602	Satinder singh keer	25	554.577	2,03,93,335
		MP 48603	Satinder singh keer			
		MP 48605	Satinder singh keer			
		MP 48604	Gurukripa Construction			
		MP 48606	Gurukripa Construction			
		MP 48701	Satinder singh keer			
		MP 48702	Mohmmad Salim jahangir			
		MP 48703	Jagdish Gupta			
51	Guna-1	MP 13704	Prem Stone Crusher	16	423.576	1,94,11,273
		MP 13710	DAYAL CONSTRUCTION CO.			
52	Dewas-2	MP 10607	Jyoti Construction Company	18	431.193	1,91,54,828
		MP 10707	Pravendra Kumar Khare			
		MP 10708	R.K. Construction Company			
53	Balaghat-2	MP 01232	Ashish Kumar Jaiswal	18	424.08	1,79,52,382
		MP 01705	R.K. Traders			
		MP 01711	Farukh Stone Crusher			
		MP 01712	Siddharth Builders			
		MP 01717	Farukh Stone Crusher			
54	Dhar-2	MP 11220	Naveen Malhotra	25	509.388	1,77,16,825
		MP 11601	Sunil Kumar Madanlal Sharma			
		MP 11602	Welkin Builders Infrastructure Limited			
		MP 11709	Glowbird Infra Pvt. Ltd.			
55	Betul-2	MP 03701	ANV Construction Company	14	339.066	1,56,92,944
		MP 03709	Agrawal Enterprises			
56	Panna-2	MP 28603	Anil Singh Constrution Company	12	333.455	1,42,12,629
		MP 28701	Krishna Pratap Singh			
		MP 28702	Mahesh Prasad Chourasiya			
57	Dhar-1	MP 11610	Chirag Construction Company	15	362.286	1,39,74,920
		MP 11701	Mid India Civil Erectors Pvt. Ltd.			
		MP 11705	Mid India Civil Erectors Pvt. Ltd.			
		MP 11706	Mid India Civil Erectors Pvt. Ltd.			
58	Rajgarh-1	MP 30114	Gordhan Singh Dangi	19	380.135	1,35,25,779
		MP 30601	Jagdish Verma			
		MP 30602	Jagdish Verma			
		MP 30603	Jagdish Verma			

Sl. No.	Name of the PIU	Package No.	Name of the contractor in invoice M/s	No. of invoices	Quantity (in MT)	Total Amount (in ₹)
59	Harda	MP 15603	Amrit Lal jain	12	288.49	1,19,42,008
		MP 15702	Vinod Kumar Jain Contractor			
		MP 15703	Vinod Kumar Jain Contractor			
60	Hoshangabad-1	MP 16606	Naveen Kumar Dubey	16	363.202	1,14,56,595
		MP 16608	Govind Rai			
		MP 16701	Naveen Kumar Dubey			
61	Indore	MP 17603	Shreenath Infra Project Pvt. Ltd.	11	248.535	1,05,07,010
		MP 17702	Narayandas Phoolchand			
62	Agar	MP 39138	Omprakash Maheshwari	14	286.1	98,41,884
		MP 39601	VVC Realinfra Pvt. Ltd.			
		MP 51702	Narendra Singh Sisodiya Construction			
63	Jhabua	MP 19144	Navkar Construction	10	231.991	97,26,895
		MP 19148	Shree Padmawati Construction			
		MP 19601	Kusumkant Shah JV Bharat Gupta			
		MP 19703	Shree Arbuda Construction			
64	seoni-1	MP 36702	Arun Awasthi	4	112.21	60,66,972
65	Balaghat-1	MP 01608	Siddharth Builders	6	149.37	51,49,811
66	Khargone-2	MP 22603	Narayandas Phoolchand	7	139.73	49,56,684
		MP 22701	Narayandas Phoolchand			
67	Alirajpur	MP 04939	Suresh Kumar Gupta	6	132.565	49,33,749
		MP 04940	Deda Ram Dorakhram			
		MP 49603	Suresh Kumar Gupta			
		MP 49703	Shri Deda Ram			
68	Shivpuri-1	MP 40601	A.K.Construction Company	5	95.95	32,66,351
69	Barwani	MP 02606	Sunil Kumar Madanlal Sharma	3	70.32	24,29,411
70	Neemuch	MP 27703	Rooplal Doulatram	2	44.9	20,27,134
71	Khandwa	MP 21601	Kalyan Toll infrastructure Limited	2	48	15,61,911
		MP 21702	Pragati Construction			
Grand Total				3,389	80,324.876	3,20,74,76,792

Appendix- 2.1.10 (A)

(Reference: Paragraph No. 2.1.10.2 (ii), Page No. 30)

Statement showing same invoices (bitumen) used in two packages in selected PIU's (before 05.09.2020)

No.	Name of PIU	Package No.	Name of other PIU in which the same invoice is used	Package No.	Refinery Name	Refinery City	Name of the contractor in invoice	Invoice No.	Date	QTY. (MT)	Total Amount (in ₹)
1	Betul-2	MP 03610	Betul-2	MP 03609	BPCL	Mumbai	Rajdeep Construction	4580677648	02.01.2019	27.85	10,18,424.00
2	Betul-2	MP 03608	Betul-2	MP 03708	IOCL	Baroda	Rajendra Singh Kiledar Const. Pvt. Ltd.	731500803	02.06.2020	27.903	6,53,572.00
3	Betul-2	MP 03608	Betul-1	MP 03603	IOCL	Baroda	Rajendra Singh Kiledar Const. Pvt. Ltd.	732472738	03.07.2020	27.902	8,15,866.00
4	Betul-2	MP 03608	Betul-2	MP 03708	IOCL	Baroda	Rajendra Singh Kiledar Const. Pvt. Ltd.	733421190	07.08.2020	27.93	7,74,499.00
5	Betul-2	MP 03610	Betul-2	MP 03609	HPCL	Mumbai	Rajdeep Construction	48003GI18018818	08.01.2019	27.65	8,64,289.00
6	Betul-2	MP 03609	Betul-1	MP 03605	HPCL	Mumbai	Rajendra Singh Kiledar Const. Pvt. Ltd.	48003GI18019836	17.01.2019	27.86	7,54,476.66
7	Betul-2	MP 03606	Betul-2	MP 03609	HPCL	Mumbai	Rajdeep Construction	48003GI18020918	28.01.2019	27.37	7,41,206.97
8	Betul-2	MP 03609	Betul-1	MP 03603	HPCL	Mumbai	Rajendra Singh Kiledar Const. Pvt. Ltd.	48003GI18021618	04.02.2019	27.67	7,81,002.35
9	Betul-2	MP 03606	Betul-2	MP 03609	HPCL	Mumbai	Rajdeep Construction	48003GI18025007	06.03.2019	27.59	8,04,463.70
10	Betul-2	MP 03606	Betul-2	MP 03609	HPCL	Mumbai	Rajdeep Construction	48003GI19010327	22.10.2019	27.45	10,14,162.21
11	Betul-2	MP 03609	Betul-1	MP 03602	HPCL	Mumbai	Rajendra Singh Kiledar Const. Pvt. Ltd.	48003GI19012032	26.11.2019	27.57	9,29,131.06
12	Betul-2	MP 03609	Betul-1	MP 03603	HPCL	Mumbai	Rajendra Singh Kiledar Const. Pvt. Ltd.	48003GI19013117	08.12.2019	27.44	8,70,352.90
13	Betul-2	MP 03608	Betul-2	MP 03708	IOCL	Baroda	Rajendra Singh Kiledar Const. Pvt. Ltd.	733419888	07-08-2020	27.979	7,75,858.00
14	Alirajpur	MP 49602	Dhar-2	MP 11603	IOCL	Baroda	Suresh Kumar Gupta	714759121	20-12-2018	19.835	7,11,287.00
15	Alirajpur	MP 49603	Dhar-2	MP 11603	IOCL	Baroda	Suresh Kumar Gupta	715487887	10-01-2019	23.575	8,06,458.00
16	Alirajpur	MP 49603	Dhar-2	MP 11603	IOCL	Baroda	Suresh Kumar Gupta	715973119	28-01-2019	19.834	5,95,635.00

No.	Name of PIU	Package No.	Name of other PIU in which the same invoice is used	Package No.	Refinery Name	Refinery City	Name of the contractor in invoice	Invoice No.	Date	QTY. (MT)	Total Amount (in ₹)
17	Alirajpur	MP 49603	Dhar-2	MP 11603	IOCL	Baroda	Suresh Kumar Gupta	716683419	16-02-2019	23.692	7,49,236.00
18	Alirajpur	MP 49603	Dhar-2	MP 11603	IOCL	Baroda	Suresh Kumar Gupta	716878681	23-02-2019	19.824	6,26,914.00
19	Alirajpur	MP 49603	Dhar-2	MP 11603	IOCL	Baroda	Suresh Kumar Gupta	717938665	27-03-2019	23.09	7,41,097.00
20	Alirajpur	MP 49603	Dhar-2	MP 11603	IOCL	Baroda	Suresh Kumar Gupta	718390688	06-04-2019	23.293	7,50,910.00
21	Barwani	MP 02604	Barwani	MP 02602	IOCL	Baroda	P.C.Yadav	712299610	03-10-2018	19.704	8,72,367.00
22	Barwani	MP 02604	Barwani	MP 02602	IOCL	Baroda	P.C.Yadav	712434012	06-10-2018	19.565	8,66,213.00
23	Barwani	MP 02604	Barwani	MP 02602	IOCL	Baroda	P.C.Yadav	712663524	15-10-2018	19.709	8,72,588.00
24	Barwani	MP 02604	Barwani	MP 02602	IOCL	Baroda	P.C.Yadav	712882656	23-10-2018	19.711	8,42,905.00
25	Barwani	MP 02604	Barwani	MP 02602	IOCL	Baroda	P.C.Yadav	713925535	26-11-2018	19.56	7,74,822.00
26	Barwani	MP 02604	Barwani	MP 02603	BPCL	Indore	P.C.Yadav	4560053986	23-02-2018	18.68	5,80,927.00
27	Barwani	MP 02603	Khargone-1	MP 22601	BPCL	Indore	P.C.Yadav	4560057121	11-03-2018	22.63	7,00,297.00
28	Barwani	MP 02602	Khargone-1	MP 22601	BPCL	Indore	P.C.Yadav	4560057786	14-03-2018	19.35	5,98,795.00
29	Barwani	MP 02603	Barwani	MP 02602	BPCL	Indore	P.C.Yadav	4560112753	22-11-2018	22.96	9,53,260.00
30	Barwani	MP 02604	Barwani	MP 02602	BPCL	Indore	P.C.Yadav	4560119818	24-12-2018	18.93	6,92,571.00
31	Betul-1	MP 03602	Betul-1	MP 03603	HPCL	Mumbai	Rajendra Singh Kiledar Const. Pvt. Ltd.	48003GI19009874	12-10-2019	27.51	11,09,219.71
32	Betul-1	MP 03603	Betul-2	MP 03609	HPCL	Mumbai	Rajendra Singh Kiledar Const. Pvt. Ltd.	48003GI19010009	15-10-2019	27.12	10,93,494.67
33	Chhatarpur	MP 06601	Tikamgarh	MP 42604	IOCL	Mathura	Ramaraja Construction Company	719344775	07-05-2019	21.74	7,25,729.00
34	Chhindwa da-1	MP 07608	chhindwada-1	MP 07607	HPCL	Mumbai	Om Prakash Kalia	48003GI18014318	21-11-2018	19.2	7,26,577.92
35	Chhindwa da-2	MP 07603	chhindwada-1	MP 07602	HPCL	Mumbai	Rai Singh and Company	48003GI18011919	13-10-2018	18.73	7,40,838.93
36	Chhindwa da-2	MP 07603	chhindwada-1	MP 07602	HPCL	Mumbai	Rai Singh and Company	48003GI18012030	14-10-2018	19.15	7,57,451.44
37	Chhindwa da-2	MP 07603	chhindwada-1	MP 07602	HPCL	Mumbai	Rai Singh and Company	48003GI18012622	25-10-2018	22.43	8,53,308.98

No.	Name of PIU	Package No.	Name of other PIU in which the same invoice is used	Package No.	Refinery Name	Refinery City	Name of the contractor in invoice	Invoice No.	Date	QTY. (MT)	Total Amount (in ₹)
38	Damoh-1	MP 08603	Damoh-2	MP 08604	IOCL	Mathura	Shiv Kumar Tamraker	718843067	23-04-2019	28.053	9,44,084.00
39	Damoh-1	MP 08603	Damoh-2	MP 08604	IOCL	Mathura	Shiv Kumar Tamraker	719646253	17-05-2019	28.31	9,22,000.00
40	Damoh-1	MP 08603	Damoh-2	MP 08604	IOCL	Mathura	Shiv Kumar Tamraker	720002863	29-05-2019	27.51	9,62,817.00
41	Damoh-1	MP 08603	Damoh-2	MP 08604	IOCL	Mathura	Shiv Kumar Tamraker	720021851	30-05-2019	28.309	9,21,968.00
42	Damoh-1	MP 08603	Damoh-2	MP 08604	IOCL	Mathura	Shiv Kumar Tamraker	725109981	05-11-2019	28.889	10,87,781.00
43	Damoh-1	MP 08603	Damoh-2	MP 08604	IOCL	Mathura	Shiv Kumar Tamraker	725385024	14-11-2019	27.498	10,35,404.00
44	Damoh-1	MP 08603	Damoh-2	MP 08604	IOCL	Mathura	Shiv Kumar Tamraker	725638385	23-11-2019	28.005	10,49,538.00
45	Damoh-1	MP 08603	Damoh-2	MP 08604	IOCL	Mathura	Shiv Kumar Tamraker	725810744	28-11-2019	27.509	10,30,949.00
46	Damoh-1	MP 08603	Damoh-2	MP 08604	IOCL	Mathura	Shiv Kumar Tamraker	726947585	01-01-2020	28.904	9,62,492.00
47	Damoh-1	MP 08603	Damoh-2	MP 08604	IOCL	Baroda	Shiv Kumar Tamraker	727468141	15-01-2020	27.26	9,17,397.13
48	Damoh-1	MP 08603	Damoh-2	MP 08604	IOCL	Mathura	Shiv Kumar Tamraker	727907255	30-01-2020	29.001	9,34,923.00
49	Damoh-1	MP 08603	Damoh-2	MP 08604	IOCL	Mathura	Shiv Kumar Tamraker	728150952	04-02-2020	28.126	9,29,947.00
50	Damoh-1	MP 08603	Damoh-2	MP 08604	IOCL	Mathura	Shiv Kumar Tamraker	728448480	12-02-2020	28.08	9,28,426.00
51	Damoh-1	MP 08603	Damoh-2	MP 08604	IOCL	Mathura	Shiv Kumar Tamraker	728730939	22-02-2020	28.903	9,80,534.00
52	Damoh-2	MP 08601	Damoh-2	MP 08709	IOCL	Mathura	Maa Chandi Nirman Co.	730850452	07-05-2020	19.41	5,44,194.00
53	Dewas-1	MP 10605	Dewas-1	MP 10601	BPCL	Mumbai	Himmat Singh Avtar Singh Dewas	4581031083	18-10-2019	22.420	8,99,755.00
54	Dewas-1	MP 10605	Dewas-1	MP 10601	BPCL	Mumbai	Himmat Singh Avtar Singh Dewas	4581035931	23-10-2019	18.580	6,84,261.00
55	Dewas-1	MP 10605	Dewas-1	MP 10601	BPCL	Mumbai	Himmat Singh Avtar Singh Dewas	4581044411	31-10-2019	18.530	6,82,419.00
56	Dewas-1	MP 10605	Dewas-1	MP 10601	BPCL	Mumbai	Himmat Singh Avtar Singh Dewas	4581047270	02-11-2019	21.990	7,68,326.00
57	Dewas-1	MP 10605	Dewas-1	MP 10601	BPCL	Mumbai	Himmat Singh Avtar Singh Dewas	4581052420	06-11-2019	23.550	8,22,832.00
58	Dewas-1	MP 10605	Dewas-1	MP 10601	BPCL	Mumbai	Himmat Singh Avtar Singh Dewas	4581277438	09-05-2020	21.070	4,96,258.00

No.	Name of PIU	Package No.	Name of other PIU in which the same invoice is used	Package No.	Refinery Name	Refinery City	Name of the contractor in invoice	Invoice No.	Date	QTY. (MT)	Total Amount (in ₹)
59	Dewas-1	MP 10603	Dhar-3	MP 11605	HPCL	Mumbai	Krishna Construction Company	48003GI18013460	06-11-2018	19.140	7,46,440.86
60	Dewas-1	MP 10603	Dhar-3	MP 11604	HPCL	Mumbai	Krishna Construction Company	48003GI18020962	28-01-2019	19.370	5,24,558.97
61	Dhar-1	MP 11608	Indore	MP 17604	IOCL	Baroda	Niyati Construction	730982352	13-05-2020	22.713	6,31,440.00
62	Dhar-2	MP 11602	Ujjain-1	MP 43604	hpcl	Mumbai	Welkin Builders	48003GI18019510	14-01-2019	22.51	7,43,464.78
63	Dindori	MP 12601	Dindori	MP 12605	BPCL	Raipur	Anil Buidcon (I) Pvt. Ltd.	4670023682	27-10-2018	23.08	10,70,040.00
64	Harda	MP 15601	Khargone-2	MP 22604	BPCL	Mumbai	Narayandas Phoolchand Mishra Infrastructures Pvt.Ltd.	4580676360	01-01-2019	22.98	7,18,313.00
65	Harda	MP 15601	Khargone-2	MP 22604	BPCL	Mumbai	Narayandas Phoolchand Mishra Infrastructures Pvt.Ltd.	4580677538	02-01-2019	18.9	5,90,780.00
66	Harda	MP 15601	Khargone-2	MP 22604	BPCL	Mumbai	Narayandas Phoolchand Mishra Infrastructures Pvt.Ltd.	4580700249	18-01-2019	22.91	6,20,426.00
67	Harda	MP 15601	Khargone-2	MP 22604	BPCL	Mumbai	Narayandas Phoolchand Mishra Infrastructures Pvt.Ltd.	4580746345	21-02-2019	22.75	6,52,334.00
68	Harda	MP 15601	Khargone-2	MP 22604	BPCL	Mumbai	Narayandas Phoolchand Mishra Infrastructures Pvt.Ltd.	4580758884	03-03-2019	22.55	6,57,508.39
69	Harda	MP 15601	Khargone-2	MP 22604	BPCL	Mumbai	Narayandas Phoolchand Mishra Infrastructures Pvt.Ltd.	4580805456	08-04-2019	22.25	7,69,797.00
70	Harda	MP 15601	Khargone-2	MP 22603	BPCL	Mumbai	Narayandas Phoolchand Mishra Infrastructures Pvt.Ltd.	4580812011	12-04-2019	22.71	7,85,712.00

No.	Name of PIU	Package No.	Name of other PIU in which the same invoice is used	Package No.	Refinery Name	Refinery City	Name of the contractor in invoice	Invoice No.	Date	QTY. (MT)	Total Amount (in ₹)
71	Harda	MP 15601	Khargone-2	MP 22604	BPCL	Mumbai	Narayandas Phoolchand Mishra Infrastructures Pvt.Ltd.	4580834479	03-05-2019	22.78	7,01,310.00
72	Harda	MP 15601	Khargone-2	MP 22604	BPCL	Mumbai	Narayandas Phoolchand Mishra Infrastructures Pvt.Ltd.	4580835831	04-05-2019	18.96	5,83,706.00
73	Jhabua	MP 19143	Jhabua	MP 19604	IOCL	Baroda	Manohar Lal Shantilal Bhandari	714473630	11-12-2018	22.994	9,22,519.00
74	Jhabua	MP 19145	Jhabua	MP 19602	HPCL	Mumbai	Krishna Construction Company	48003G118017354	25-12-2018	22.91	7,53,972.68
75	Katmi-1	MP 20701	Katmi-1	MP 20702	IOCL	Mathura	Vaishnav Associates	731644565	04-06-2020	22.24	5,68,165.28
76	Mandsaur	MP 24605	Dhar-3	MP 11605	HPCL	Mumbai	Krishna Construction Company	48003G118018116	02-01-2019	19.01	5,94,218.38
77	Mandsaur	MP 24605	Dhar-3	MP 11605	HPCL	Mumbai	Krishna Construction Company	48003G118025514	10-03-2019	19.3	5,62,745.54
78	Mandsaur	MP 24605	Dhar-3	MP 11607	HPCL	Mumbai	Krishna Construction Company	48003G118025841	12-03-2019	18.82	5,48,749.80
79	Mandsaur	MP 24605	Dhar-3	MP 11605	HPCL	Mumbai	Krishna Construction Company	48003G118026228	15-03-2019	18.84	5,49,332.95
80	Mandsaur	MP 24605	Dhar-3	MP 11607	HPCL	Mumbai	Krishna Construction Company	48003G118026459	18-03-2019	22.5	6,55,785.00
81	Mandsaur	MP 24605	Dhar-3	MP 11607	HPCL	Mumbai	Krishna Construction Company	48003G119001216	16-04-2019	22.86	6,93,791.86
82	Morena	MP 25608	Shivpuri-2	MP 40605	IOCL	Mathura	Osho Associates	716630641	15-02-2019	22.721	7,27,108.35
83	Morena	MP 25608	Shivpuri-2	MP 40605	IOCL	Mathura	Osho Associates	716921243	25-02-2019	22.18	7,19,741.00
84	Morena	MP 25601	Morena	MP 25604	IOCL	Mathura	Prestigious Scores Pvt.Ltd.	717966359	29-03-2019	19.28	6,57,486.56
85	Morena	MP 25601	Gwalior	MP 14602	IOCL	Mathura	Prestigious Scores Pvt.Ltd.	718298996	04-04-2019	20.958	7,17,677.37
86	Morena	MP 25601	Gwalior	MP 14602	IOCL	Mathura	Prestigious Scores Pvt.Ltd.	718885651	26-04-2019	20.204	7,13,314.34

No.	Name of PIU	Package No.	Name of other PIU in which the same invoice is used	Package No.	Refinery Name	Refinery City	Name of the contractor in invoice	Invoice No.	Date	QTY. (MT)	Total Amount (in ₹)
87	Morena	MP 02592 & MP 25608	Shivpuri-2	MP 40609	IOCL	Mathura	Osho Associates	718985190	29-04-2019	19.24	6,52,035.90
88	Neemuch	MP 27601	Dhar-3	MP 11607	HPCL	Mumbai	Krishna Construction Company	48003GI18005349	19-05-2018	19.02	5,03,409.95
89	Neemuch	MP 27601	Dhar-3	MP 11605	HPCL	Mumbai	Krishna Construction Company	48003GI18005847	23-05-2018	19.08	5,04,997.99
90	Neemuch	MP 27601	Dhar-3	MP 11604	HPCL	Mumbai	Krishna Construction Company	48003GI18005900	23-05-2018	19.12	5,06,056.69
91	Neemuch	MP 27601	Dhar-3	MP 11604	HPCL	Mumbai	Krishna Construction Company	48003GI18006675	29-05-2018	19.03	5,03,674.62
92	Neemuch	MP 27601	Dhar-3	MP 11607	HPCL	Mumbai	Krishna Construction Company	48003GI18007148	01-06-2018	19.05	5,26,907.76
93	Neemuch	MP 27601	Dhar-3	MP 11605	HPCL	Mumbai	Krishna Construction Company	48003GI18007200	01-06-2018	19.08	5,29,988.98
94	Neemuch	MP 27601	Dhar-3	MP 11604	HPCL	Mumbai	Krishna Construction Company	48003GI18007748	06-06-2018	19.02	5,28,322.34
95	Neemuch	MP 27601	Dhar-3	MP 11605	HPCL	Mumbai	Krishna Construction Company	48003GI18007792	07-06-2018	18.99	5,27,489.03
96	Neemuch	MP 27601	Dhar-3	MP 11605	HPCL	Mumbai	Krishna Construction Company	48003GI18008561	19-06-2018	18.83	5,31,932.44
97	Neemuch	MP 27601	Dhar-3	MP 11607	HPCL	Mumbai	Krishna Construction Company	48003GI18013446	06-11-2018	18.98	7,40,201.02
98	Neemuch	MP 27601	Dhar-3	MP 11607	HPCL	Mumbai	Krishna Construction Company	48003GI18014100	18-11-2018	18.82	7,12,197.73
99	Neemuch	MP 27602	Dhar-3	MP 11604	HPCL	Mumbai	Krishna Construction Company	48003GI18016109	11-12-2018	22.95	8,24,616.45
100	Neemuch	MP 27602	Dhar-3	MP 11607	HPCL	Mumbai	Krishna Construction Company	48003GI18017308	24-12-2018	23.10	7,62,858.44

No.	Name of PIU	Package No.	Name of other PIU in which the same invoice is used	Package No.	Refinery Name	Refinery City	Name of the contractor in invoice	Invoice No.	Date	QTY. (MT)	Total Amount (in ₹)
101	Neemuch	MP 27602	Dhar-3	MP 11607	HPCL	Mumbai	Krishna Construction Company	48003GI18017653	28-12-2018	18.85	6,20,357.27
102	Neemuch	MP 27602	Ratlam	MP 31605	HPCL	Mumbai	Krishna Construction Company	48003GI18025141	07-03-2019	22.98	6,70,046.24
103	Neemuch	MP 27602	Ratlam	MP 31605	HPCL	Mumbai	Krishna Construction Company	48003GI19001871	30-04-2019	18.83	5,71,482.97
104	Neemuch	MP 27602	Dhar-3	MP 11607	HPCL	Mumbai	Krishna Construction Company	48003GI19006704	25-06-2019	22.40	6,52,870.40
105	Ratlam	MP 31603	Dhar-3	MP 11605	HPCL	Mumbai	Krishna Construction Company	48003GI18014395	22-11-2018	18.8	7,11,440.88
106	Ratlam	MP 31603	Dhar-3	MP 11604	HPCL	Mumbai	Krishna Construction Company	48003GI18015398	04-12-2018	18.91	6,79,455.21
107	Ratlam	MP 31603	Dhar-3	MP 11605	HPCL	Mumbai	Krishna Construction Company	48003GI18015419	04-12-2018	22.87	8,21,741.97
108	Ratlam	MP 31603	Dhar-3	MP 11607	HPCL	Mumbai	Krishna Construction Company	48003GI18015504	05-12-2018	23.05	8,28,209.55
109	Ratlam	MP 31603	Dhar-3	MP 11605	HPCL	Mumbai	Krishna Construction Company	48003GI18015875	08-12-2018	18.8	6,75,502.80
110	Ratlam	MP 31603	Dhar-3	MP 11607	HPCL	Mumbai	Krishna Construction Company	48003GI18016073	11-12-2018	18.8	6,75,502.80
111	Ratlam	MP 31603	Dhar-3	MP 11605	HPCL	Mumbai	Krishna Construction Company	48003GI18016275	13-12-2018	19.02	6,83,407.62
112	Ratlam	MP 31603	Dhar-3	MP 11604	HPCL	Mumbai	Krishna Construction Company	48003GI18016440	15-12-2018	22.85	8,21,023.35
113	Ratlam	MP 31603	Dhar-3	MP 11605	HPCL	Mumbai	Krishna Construction Company	48003GI18016582	17-12-2018	19	6,25,293.80
114	Ratlam	MP 31603	Dhar-3	MP 11604	HPCL	Mumbai	Krishna Construction Company	48003GI18016652	18-12-2018	23.05	7,58,580.11

No.	Name of PIU	Package No.	Name of other PIU in which the same invoice is used	Package No.	Refinery Name	Refinery City	Name of the contractor in invoice	Invoice No.	Date	QTY. (MT)	Total Amount (in ₹)
115	Ratlam	MP 31603	Dhar-3	MP 11605	HPCL	Mumbai	Krishna Construction Company	48003GI18016804	19-12-2018	22.99	7,56,605.50
116	Ratlam	MP 31603	Dhar-3	MP 11605	HPCL	Mumbai	Krishna Construction Company	48003GI18017160	22-12-2018	18.91	6,22,331.88
117	Ratlam	MP 31605	Dhar-3	MP 11607	HPCL	Mumbai	Krishna Construction Company	48003GI18019482	14-01-2019	23.36	7,30,191.55
118	Ratlam	MP 31603	Dhar-3	MP 11607	HPCL	Mumbai	Krishna Construction Company	48003GI18019852	18-01-2019	19.02	5,15,080.62
119	Ratlam	MP 31603	Dhar-3	MP 11605	HPCL	Mumbai	Krishna Construction Company	48003GI18023088	16-02-2019	19.09	5,47,386.66
120	Ratlam	MP 31603	Dhar-3	MP 11605	HPCL	Mumbai	Krishna Construction Company	48003GI18023581	20-02-2019	23.37	6,70,111.38
121	Ratlam	MP 31603	Ratlam	MP 31605	HPCL	Mumbai	Krishna Construction Company	48003GI18023889	23-02-2019	18.85	5,40,504.90
122	Ratlam	MP 31605	Dhar-3	MP 11607	HPCL	Mumbai	Krishna Construction Company	48003GI18025137	07-03-2019	18.89	5,50,790.84
123	Ratlam	MP 31605	Dhar-3	MP 11607	HPCL	Mumbai	Krishna Construction Company	48003GI19003554	22-05-2019	18.8	5,50,163.20
124	Ratlam	MP 31605	Dhar-3	MP 11605	HPCL	Mumbai	Krishna Construction Company	48003GI19003984	26-05-2019	22.76	6,66,048.64
125	Ratlam	MP 31605	Dhar-3	MP 11607	HPCL	Mumbai	Krishna Construction Company	48003GI19004559	31-05-2019	22.7	6,64,292.80
126	Ratlam	MP 31605	Dhar-3	MP 11607	HPCL	Mumbai	Krishna Construction Company	48003GI19005113	06-06-2019	18.79	5,29,915.58
127	Sehore	MP 35602	Sehore	MP 35603	BPCL	Mumbai	Sanee Infrastructure Pvt.	4580319269	13-03-2018	19.65	5,28,895.00
128	Sehore	MP 35602	Sehore	MP 35603	BPCL	Mumbai	Sanee Infrastructure Pvt.	4580344826	02-04-2018	19.13	6,23,252.00
129	Sehore	MP 35602	Sehore	MP 35603	BPCL	Mumbai	Sanee Infrastructure Pvt.	4580348654	05-04-2018	22.16	7,21,968.00
130	Sehore	MP 35602	Sehore	MP 35604	BPCL	Mumbai	Sanee Infrastructure Pvt.	4580366783	20-04-2018	19.17	5,09,868.00
131	Sehore	MP 35602	Sehore	MP 35603	BPCL	Mumbai	Sanee Infrastructure Pvt.	4580435864	17-06-2018	22.02	6,14,252.00

No.	Name of PIU	Package No.	Name of other PIU in which the same invoice is used	Package No.	Refinery Name	Refinery City	Name of the contractor in invoice	Invoice No.	Date	QTY. (MT)	Total Amount (in ₹)
132	Sehore	MP 35603	Sehore	MP 35604	BPCL	Mumbai	Sanee Infrastructure Pvt.	4580731437	11-02-2019	22.92	6,65,863.00
133	Sehore	MP 35603	Sehore	MP 35604	BPCL	Mumbai	Sanee Infrastructure Pvt.	4580740183	17-02-2019	23.24	6,85,580.00
134	Sehore	MP 35603	Sehore	MP 35604	BPCL	Mumbai	Sanee Infrastructure Pvt.	4580744156	20-02-2019	22.86	6,74,370.00
135	Shivpuri-1	MP 40606	Shivpuri-2	MP 40604	IOCL	Mathura	Osho Associates	707486115	05-05-2018	19.400	6,26,096.00
136	Shivpuri-1	MP 40606	Shivpuri-2	MP 40604	IOCL	Mathura	Osho Associates	707656575	11-05-2018	14.999	4,84,063.00
137	Shivpuri-1	MP 40606	Shivpuri-2	MP 40604	IOCL	Mathura	Osho Associates	707826676	17-05-2018	19.442	6,10,934.00
138	Shivpuri-1	MP 40606	Shivpuri-2	MP 40605	IOCL	Mathura	Osho Associates	708317685	01-06-2018	19.201	6,05,853.00
139	Shivpuri-1	MP 40606	Shivpuri-2	MP 40604	IOCL	Mathura	Osho Associates	709255757	30-06-2018	19.490	6,24,171.00
140	Shivpuri-1	MP 40606	Shivpuri-2	MP 40604	IOCL	Mathura	Osho Associates	711954531	25-09-2018	18.9	7,09,873.00
141	Shivpuri-1	MP 40606	Shivpuri-2	MP 40604	IOCL	Mathura	Osho Associates	712490367	09-10-2018	19.402	8,29,234.00
142	Shivpuri-1	MP 40606	Shivpuri-2	MP 40604	IOCL	Mathura	Osho Associates	712555282	11-10-2018	22.530	9,62,923.00
143	Shivpuri-1	MP 40606	Shivpuri-2	MP 40604	IOCL	Mathura	Osho Associates	712616960	13-10-2018	22.484	9,60,957.00
144	Shivpuri-1	MP 40606	Shivpuri-2	MP 40604	IOCL	Mathura	Osho Associates	712692759	16-10-2018	19.515	8,04,588.00
145	Shivpuri-1	MP 40606	Shivpuri-2	MP 40604	IOCL	Mathura	Osho Associates	712753170	18-10-2018	19.402	7,99,929.00
146	Shivpuri-1	MP 40606	Shivpuri-2	MP 40604	IOCL	Mathura	Osho Associates	712788679	20-10-2018	19.427	8,00,960.00
147	Shivpuri-1	MP 40606	Shivpuri-2	MP 40604	IOCL	Mathura	Osho Associates	712807503	20-10-2018	19.417	8,00,547.00
148	Shivpuri-1	MP 40606	Shivpuri-2	MP 40604	IOCL	Mathura	Osho Associates	712834236	22-10-2018	18.802	7,75,191.00
149	Shivpuri-1	MP 40606	Shivpuri-2	MP 40604	IOCL	Mathura	Osho Associates	712925282	25-10-2018	19.413	8,00,382.00
150	Shivpuri-1	MP 40606	Shivpuri-2	MP 40604	IOCL	Mathura	Osho Associates	712927184	25-10-2018	19.418	8,00,589.00
151	Shivpuri-1	MP 40606	Shivpuri-2	MP 40604	IOCL	Mathura	Osho Associates	713043120	29-10-2018	19.582	8,07,350.00
152	Shivpuri-1	MP 40606	Shivpuri-2	MP 40604	IOCL	Mathura	Osho Associates	713160606	01-11-2018	19.407	8,30,134.00
153	Shivpuri-1	MP 40606	Shivpuri-2	MP 40604	IOCL	Mathura	Osho Associates	713558642	13-11-2018	19.395	8,29,621.00
154	Shivpuri-1	MP 40606	Shivpuri-2	MP 40604	IOCL	Mathura	Osho Associates	713641157	16-11-2018	19.393	8,07,110.00
155	Shivpuri-1	MP 40606	Shivpuri-2	MP 40604	IOCL	Mathura	Osho Associates	713703289	18-11-2018	19.340	8,04,904.00
156	Shivpuri-1	MP 40606	Shivpuri-2	MP 40604	IOCL	Mathura	Osho Associates	713752121	20-11-2018	22.55	9,38,499.00
157	Shivpuri-1	MP 40606	Shivpuri-2	MP 40605	IOCL	Mathura	Osho Associates	714095654	01-12-2018	22.318	8,86,181.00

No.	Name of PIU	Package No.	Name of other PIU in which the same invoice is used	Package No.	Refinery Name	Refinery City	Name of the contractor in invoice	Invoice No.	Date	QTY. (MT)	Total Amount (in ₹)
158	Shivpuri-1	MP 40606	Shivpuri-2	MP 40605	IOCL	Mathura	Osho Associates	716492779	11-02-2019	20.993	6,71,810.00
159	Shivpuri-1	MP 40606	Shivpuri-2	MP 40605	IOCL	Mathura	Osho Associates	716839542	22-02-2019	22.11	7,17,470.00
160	Shivpuri-2	MP 40605	Gwalior	MP 14603	IOCL	Mathura	Osho Associates	706889115	18-04-2018	18.602	5,93,538.00
161	Shivpuri-2	MP 40609	Gwalior	MP 14603	IOCL	Mathura	Osho Associates	707172572	27-04-2018	18.804	5,99,983.00
162	Shivpuri-2	MP 40609	Gwalior	MP 14603	IOCL	Mathura	Osho Associates	707651441	11-05-2018	18.812	6,07,120.00
163	Shivpuri-2	MP 40605	Shivpuri-2	MP 40609	IOCL	Mathura	Osho Associates	708570944	08-06-2018	19.185	6,05,348.00
164	Shivpuri-2	MP 40605	Shivpuri-2	MP 40609	IOCL	Mathura	Osho Associates	708659876	11-06-2018	19.94	6,29,171.00
								Total		3,581.186	12,00,68,555.6

Appendix- 2.1.10 (B)
(Reference: Paragraph No. 2.1.10.2 (ii), Page No. 30)
Statement showing same invoices (bitumen) used in two packages in selected PIU's (After 05.09.2020)

No.	Name of PIU	Package No.	Name of other PIU in which the same invoice is used	Package No.	Refinery Name	Refinery City	Name of the contractor in invoice	Invoice No.	Date	QTY. (MT)	Total Amount (in ₹)
1	Betul-2	MP 03608	Betul-2	MP 03708	IOCL	Baroda	Rajendra Singh Kiledar Const. Pvt. Ltd.	734921624	01.10.2020	27.952	7,35,420.00
2	Betul-2	MP 03608	Betul-2	MP 03708	IOCL	Baroda	Rajendra Singh Kiledar Const. Pvt. Ltd.	735147265	06.10.2020	27.952	7,35,420.00
3	Betul-2	MP 03608	Betul-2	MP 03708	IOCL	Baroda	Rajendra Singh Kiledar Const. Pvt. Ltd.	735150089	06.10.2020	28.308	7,44,787.00
4	Betul-2	MP 03608	Betul-2	MP 03708	IOCL	Baroda	Rajendra Singh Kiledar Const. Pvt. Ltd.	735383673	14.10.2020	28.283	7,44,129.00
5	Betul-2	MP 03608	Betul-2	MP 03707	IOCL	Baroda	Rajendra Singh Kiledar Const. Pvt. Ltd.	737463470	17.12.2020	28.326	10,01,820.00
6	Betul-2	MP 03608	Betul-2	MP 03707	IOCL	Baroda	Rajendra Singh Kiledar Const. Pvt. Ltd.	738319892	12.01.2021	28.299	11,07,802.00
7	Betul-2	MP 03707	Betul-1	MP 03703	HPCL	Mumbai	Rajendra Singh Kiledar Const. Pvt. Ltd.	48003GI20016204	22.03.2021	27.05	10,98,198.25
8	Betul-2	MP 03608	Betul-2	MP 03708	IOCL	Baroda	Rajendra Singh Kiledar Const. Pvt. Ltd.	737105008	05-12-2020	28.313	8,93,367.08
9	Alirajpur	MP 49705	Alirajpur	MP 49707	BPCL	Baroda	Shree Ganesh Construction	4540492510	08-02-2021	22.35	9,72,841.00
10	Balaghat-2	MP 01702	Mandla	MP 23706	IOCL	Baroda	Ravi Shankar Jaiswal	736491679	18-11-2020	26.9	7,50,849.00
11	Balaghat-2	MP 01701	seoni-1	MP 36701	BPCL	Mumbai	Radhika Engineering Company	4581514934	02-12-2020	23.03	6,80,439.00
12	Balaghat-2	MP 01701	seoni-1	MP 36701	BPCL	Mumbai	Radhika Engineering Company	4581516553	03-12-2020	27.68	8,17,826.00
13	Balaghat-2	MP 01701	seoni-1	MP 36701	BPCL	Mumbai	Radhika Engineering Company	4581525419	10-12-2020	27.84	8,22,553.00

No.	Name of PIU	Package No.	Name of other PIU in which the same invoice is used	Package No.	Refinery Name	Refinery City	Name of the contractor in invoice	Invoice No.	Date	QTY. (MT)	Total Amount (in ₹)
14	Balaghat-2	MP 01701	seoni-1	MP 36701	BPCL	Mumbai	Radhika Engineering Company	4581535247	18-12-2020	27.08	9,03,389.00
15	Balaghat-2	MP 01710	Balaghat-2	MP 01711	BPCL	Mumbai	Farukh Stone Crusher	4581549461	28-12-2020	27.14	9,04,712.00
16	Balaghat-2	MP 01701	seoni-1	MP 36701	BPCL	Mumbai	Radhika Engineering Company	4581555602	01-01-2021	27.74	11,77,642.00
17	Balaghat-2	MP 01701	seoni-1	MP 36701	BPCL	Mumbai	Radhika Engineering Company	4581575159	17-01-2021	25.74	9,68,416.00
18	Balaghat-2	MP 01710	Balaghat-2	MP 01711	BPCL	Mumbai	Farukh Stone Crusher	4581576979	19-01-2021	22.53	8,47,011.00
19	Balaghat-2	MP 01710	Balaghat-2	MP 01711	BPCL	Mumbai	Farukh Stone Crusher	4581615287	15-02-2021	22.34	8,84,554.00
20	Balaghat-2	MP 01701	seoni-1	MP 36701	BPCL	Mumbai	Radhika Engineering Company	4581641727	06-03-2021	27.81	10,49,580.00
21	Balaghat-2	MP 01710	Balaghat-2	MP 01711	BPCL	Mumbai	Farukh Stone Crusher	4581678877	31-03-2021	22.53	9,01,389.00
22	Balaghat-2	MP 01711	Balaghat-2	MP 01717	BPCL	Mumbai	Farukh Stone Crusher	4581696836	16-04-2021	22.49	9,69,440.00
23	Balaghat-2	MP 01711	Balaghat-2	MP 01717	BPCL	Mumbai	Farukh Stone Crusher	4581735892	22-05-2021	22.41	9,48,275.00
24	Balaghat-2	MP 01711	Balaghat-2	MP 01718	BPCL	Mumbai	Farukh Stone Crusher	4581738734	25-05-2021	22.81	9,65,201.00
25	Balaghat-2	MP 01701	seoni-1	MP 36701	BPCL	Mumbai	Radhika Engineering Company	4581750674	04-06-2021	27.58	11,95,900.00
26	Balaghat-2	MP 01701	seoni-1	MP 36701	BPCL	Mumbai	Radhika Engineering Company	4581750675	04-06-2021	27.61	11,97,200.00
27	Balaghat-2	MP 01711	Balaghat-2	MP 01717	BPCL	Mumbai	Farukh Stone Crusher	4581771420	22-06-2021	22.43	8,97,510.00
28	Balaghat-2	MP 01701	seoni-1	MP 36701	BPCL	Mumbai	Radhika Engineering Company	4581804638	20-07-2021	27.9	12,46,685.00
29	Balaghat-2	MP 01701	seoni-1	MP 36701	BPCL	Mumbai	Radhika Engineering Company	4581837234	16-08-2021	27.83	11,21,601.00
30	Balaghat-2	MP 01701	seoni-1	MP 36701	BPCL	Mumbai	Radhika Engineering Company	4581847897	25-08-2021	27.56	11,10,719.00
31	Balaghat-2	MP 01701	seoni-1	MP 36701	BPCL	Mumbai	Radhika Engineering Company	4581888428	27-09-2021	27.66	10,70,643.00

No.	Name of PIU	Package No.	Name of other PIU in which the same invoice is used	Package No.	Refinery Name	Refinery City	Name of the contractor in invoice	Invoice No.	Date	QTY. (MT)	Total Amount (in ₹)
32	Balaghat-2	MP 01701	seoni-1	MP 36701	BPCL	Mumbai	Radhika Engineering Company	4581911590	12-10-2021	27.91	12,81,417.00
33	Betul-1	MP 03702	Ujjain-1	MP 43701	IOCL	Baroda	ANV Construction Company	740047484	04-03-2021	23.38	10,48,041.00
34	Betul-1	MP 03702	Bhind-2	MP 04602	IOCL	Mathura	ANV Construction Company	741100155	05-04-2021	19.482	9,23,918.26
35	Betul-1	MP 03702	Ujjain-1	MP 43701	IOCL	Mathura	ANV Construction Company	743592083	29-06-2021	21.988	9,97,576.29
36	Betul-1	MP 03703	Betul-2	MP 03706	IOCL	Baroda	Rajendra Singh Kiledar Const. Pvt. Ltd.	744145294	17-07-2021	27.925	11,80,695.00
37	Bhopal	MP 05702	Sehore	MP 35707	IOCL	Mathura	Ramaraja Construction Company	734282019	08-09-2020	22.006	6,68,133.00
38	Bhopal	MP 05702	Sehore	MP 35707	IOCL	Mathura	Ramaraja Construction Company	735931865	31-10-2020	22.312	6,29,188.00
39	Bhopal	MP 05702	Sehore	MP 35707	IOCL	Mathura	Ramaraja Construction Company	736166637	06-11-2020	22.407	6,84,787.00
40	Bhopal	MP 05702	Sehore	MP 35707	IOCL	Mathura	Ramaraja Construction Company	736506797	19-11-2020	22.273	6,92,528.00
41	Bhopal	MP 05702	Sehore	MP 35707	IOCL	Mathura	Ramaraja Construction Company	736671746	24-11-2020	22.444	6,97,845.00
42	Bhopal	MP 05702	Sehore	MP 35707	IOCL	Mathura	Ramaraja Construction Company	736948445	01-12-2020	22.22	7,74,583.00
43	Bhopal	MP 05702	Sehore	MP 35707	IOCL	Mathura	Ramaraja Construction Company	737425155	16-12-2020	22.406	8,66,529.00
44	Bhopal	MP 05702	Sehore	MP 35707	IOCL	Mathura	Ramaraja Construction Company	737590039	22-12-2020	26.785	10,35,883.00
45	Bhopal	MP 05702	Tikamgarh	MP 42712	IOCL	Mathura	Ramaraja Construction Company	740840992	27-03-2021	22.29	9,83,914.00

No.	Name of PIU	Package No.	Name of other PIU in which the same invoice is used	Package No.	Refinery Name	Refinery City	Name of the contractor in invoice	Invoice No.	Date	QTY. (MT)	Total Amount (in ₹)
46	Bhopal	MP 05702	Chhatarpur	MP 06706	IOCL	Mathura	Ramaraja Construction Company	740898326	30-03-2021	26.498	11,69,661.00
47	Bhopal	MP 05702	Sehore	MP 35707	IOCL	Mathura	Ramaraja Construction Company	742406392	21-05-2021	26.41	12,42,189.00
48	Bhopal	MP 05702	Tikamgarh	MP 42702	IOCL	Mathura	Ramaraja Construction Company	742881837	05-06-2021	26.612	12,63,168.00
49	Bhopal	MP 05702	Tikamgarh	MP 42702	IOCL	Mathura	Ramaraja Construction Company	747458323	01-11-2021	26.7	13,83,613.00
50	Chhindwa da-1	MP 07704	Mandla	MP 23706	IOCL	Baroda	Ravi Shankar Jaiswal	738451111	16-01-2021	23.219	9,36,632.00
51	Chhindwa da-1	MP 07704	Mandla	MP 23706	IOCL	Baroda	Ravi Shankar Jaiswal	738517104	19-01-2021	22.946	9,25,619.00
52	Chhindwa da-1	MP 07704	Mandla	MP 23706	IOCL	Baroda	Ravi Shankar Jaiswal	738517561	19-01-2021	27.38	11,04,483.00
53	Chhindwa da-1	MP 07704	Mandla	MP 23706	IOCL	Baroda	Ravi Shankar Jaiswal	738581233	21-01-2021	27.311	11,01,699.00
54	Chhindwa da-1	MP 07704	Mandla	MP 23706	IOCL	Mathura	Ravi Shankar Jaiswal	738599618	22-01-2021	21.995	9,02,841.00
55	Chhindwa da-1	MP 07704	Mandla	MP 23706	IOCL	Baroda	Ravi Shankar Jaiswal	738619109	22-01-2021	28.017	11,30,179.00
56	Chhindwa da-1	MP 07704	Mandla	MP 23706	IOCL	Baroda	Ravi Shankar Jaiswal	738620553	22-01-2021	22.893	9,23,481.00
57	Chhindwa da-1	MP 07704	Mandla	MP 23706	IOCL	Baroda	Ravi Shankar Jaiswal	738621105	22-01-2021	23.235	9,37,277.00
58	Chhindwa da-1	MP 07704	Mandla	MP 23706	IOCL	Baroda	Ravi Shankar Jaiswal	738984120	01-02-2021	23.494	9,94,057.00
59	Chhindwa da-1	MP 07704	Mandla	MP 23706	IOCL	Baroda	Ravi Shankar Jaiswal	738993032	01-02-2021	27.406	11,59,578.00

No.	Name of PIU	Package No.	Name of other PIU in which the same invoice is used	Package No.	Refinery Name	Refinery City	Name of the contractor in invoice	Invoice No.	Date	QTY. (MT)	Total Amount (in ₹)
60	Chhindwa da-1	MP 07704	Mandla	MP 23706	IOCL	Baroda	Ravi Shankar Jaiswal	739043905	03-02-2021	22.919	9,69,728.00
61	Chhindwa da-1	MP 07704	Mandla	MP 23706	IOCL	Baroda	Ravi Shankar Jaiswal	739174175	06-02-2021	27.146	11,48,577.00
62	Chhindwa da-1	MP 07704	Mandla	MP 23706	IOCL	Baroda	Ravi Shankar Jaiswal	739175789	06-02-2021	27.563	11,66,221.00
63	Chhindwa da-1	MP 07704	Mandla	MP 23706	IOCL	Baroda	Ravi Shankar Jaiswal	739268295	09-02-2021	27.386	11,58,732.00
64	Chhindwa da-1	MP 07704	seoni-1	MP 36704	IOCL	Baroda	Ravi Shankar Jaiswal	740319806	13-03-2021	22.939	9,68,678.36
65	Chhindwa da-1	MP 07704	seoni-1	MP 36704	IOCL	Baroda	Ravi Shankar Jaiswal	740337727	13-03-2021	27.5	11,61,282.00
66	Chhindwa da-1	MP 07704	seoni-1	MP 36704	IOCL	Baroda	Ravi Shankar Jaiswal	740395688	16-03-2021	22.92	9,79,244.00
67	Chhindwa da-1	MP 07704	seoni-1	MP 36704	IOCL	Baroda	Ravi Shankar Jaiswal	740402508	16-03-2021	23.225	9,92,274.64
68	Chhindwa da-1	MP 07704	seoni-1	MP 36704	IOCL	Baroda	Ravi Shankar Jaiswal	740457409	18-03-2021	27.308	11,66,718.44
69	Chhindwa da-1	MP 07704	seoni-1	MP 36704	IOCL	Baroda	Ravi Shankar Jaiswal	740603345	23-03-2021	26.954	11,51,594.00
70	Chhindwa da-1	MP 07704	Mandla	MP 23707	IOCL	Mathura	Ravi Shankar Jaiswal	745102348	19-08-2021	32.38	14,33,938.00
71	Chhindwa da-1	MP 07704	Mandla	MP 23707	IOCL	Mathura	Ravi Shankar Jaiswal	745105988	19-08-2021	32.286	14,29,772.00
72	Chhindwa da-1	MP 07704	Mandla	MP 23707	IOCL	Mathura	Ravi Shankar Jaiswal	745981130	17-09-2021	32.516	13,89,651.00
73	Chhindwa da-1	MP 07704	Mandla	MP 23707	IOCL	Baroda	Ravi Shankar Jaiswal	746848735	13-10-2021	27.562	12,16,997.00

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74	Chhindwa da-1	MP 07704	Mandla	MP 23707	IOCL	Baroda	Ravi Shankar Jaiswal	746869757	14-10-2021	27.402	12,09,932.00
75	Chhindwa da-1	MP 07704	Mandla	MP 23707	IOCL	Baroda	Ravi Shankar Jaiswal	746876423	14-10-2021	27.407	12,10,153.00
76	Chhindwa da-1	MP 07704	Mandla	MP 23707	IOCL	Baroda	Ravi Shankar Jaiswal	747040625	21-10-2021	27.353	12,70,124.00
77	Chhindwa da-1	MP 07704	Mandla	MP 23707	IOCL	Baroda	Ravi Shankar Jaiswal	747310657	27-10-2021	27.569	12,80,154.00
78	Chhindwa da-1	MP 07712	Chhindwada-2	MP 07706	BPCL	Mumbai	Veerendra Singh Rajput	4581584163	23-01-2021	27.91	10,59,151.00
79	Chhindwa da-1	MP 07712	Chhindwada-2	MP 07705	BPCL	Mumbai	Veerendra Singh Rajput	4581591331	29-01-2021	27.93	10,60,705.00
80	Chhindwa da-1	MP 07701	Chhindwada-1	MP 07710	BPCL	Mumbai	Om Prakash Kalia	4581604803	08-02-2021	23.05	9,12,666.00
81	Chhindwa da-1	MP 07711	Chhindwada-1	MP 07704	BPCL	Mumbai	Rai Singh and Company	4581618057	17-02-2021	22.87	9,19,043.00
82	Chhindwa da-1	MP 07701	Chhindwada-1	MP 07710	BPCL	Mumbai	Om Prakash Kalia	4581658266	18-03-2021	22.59	9,03,789.00
83	Chhindwa da-1	MP 07712	Chhindwada-2	MP 07705	BPCL	Mumbai	Veerendra Singh Rajput	4581879429	20-09-2021	27.56	10,75,463.00
84	Chhindwa da-1	MP 07702	Chhindwada-1	MP 07710	HPCL	Mumbai	Om Prakash Kalia	48003GI20005907	21-09-2020	22.63	6,06,968.28
85	Chhindwa da-1	MP 07712	Chhindwada-2	MP 07705 & MP 07706	BPCL	Mumbai	Veerendra Singh Rajput	4581894036	29.09.21	27.6	10,77,024.00
86	Chhindwa da-2	MP 07707	Raisen-1	MP 29702	BPCL	Mumbai	Veerendra Singh Rajput	4581624100	22-02-2021	27.62	12,55,754.00
87	Chhindwa da-2	MP 07706	Raisen-1	MP 29702	BPCL	Mumbai	Veerendra Singh Rajput	4581635553	02-03-2021	27.78	11,96,036.00

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88	Chhindwa da-2	MP 07706	Raisen-1	MP 29702	BPCL	Mumbai	Veerendra Singh Rajput	4581644536	09-03-2021	27.66	11,90,904.00
89	Chhindwa da-2	MP 07705	Raisen-1	MP 29702	BPCL	Mumbai	Veerendra Singh Rajput	4581645504	10-03-2021	27.27	10,38,861.00
90	Chhindwa da-2	MP 07706	Raisen-1	MP 29702	BPCL	Mumbai	Veerendra Singh Rajput	4581652071	13-03-2021	27.79	10,58,669.00
91	Chhindwa da-2	MP 07705	Raisen-1	MP 29702	BPCL	Mumbai	Veerendra Singh Rajput	4581679915	31-03-2021	27.43	11,07,148.00
92	Chhindwa da-2	MP 07706	Raisen-1	MP 29702	BPCL	Mumbai	Veerendra Singh Rajput	4581741324	27-05-2021	27.51	11,73,819.00
93	Damoh-2	MP 08705	Panna-2	MP 28702	IOCL	Mathura	Mahesh Prasad Chourasiya	737437218	16-12-2020	26.476	10,48,944.00
94	Damoh-2	MP 08705	Panna-2	MP 28702	IOCL	Mathura	Mahesh Prasad Chourasiya	738761832	27-01-2021	26.839	11,46,047.00
95	Damoh-2	MP 08705	Panna-2	MP 28702	IOCL	Mathura	Mahesh Prasad Chourasiya	741899938	01-05-2021	26.87	12,73,341.00
96	Damoh-2	MP 08705	Damoh-2	MP 08706	IOCL	Mathura	Mahesh Prasad Chourasiya	742655562	28-05-2021	26.797	12,86,974.00
97	Damoh-2	MP 08705	Panna-2	MP 28702	IOCL	Mathura	Mahesh Prasad Chourasiya	742822462	03-06-2021	22.107	10,70,887.00
98	Datia	MP 09703	Shivpuri-1	MP 40714	IOCL	Mathura	Singh Brothers	738749602	27-01-2021	26.802	11,24,633.00
99	Datia	MP 09703	Shivpuri-1	MP 40714	IOCL	Mathura	Singh Brothers	738837851	28-01-2021	27.249	11,43,390.00
100	Datia	MP 09703	Shivpuri-1	MP 40714	IOCL	Mathura	Singh Brothers	739138835	05-02-2021	26.806	11,78,168.00
101	Dewas-1	MP 10703	Dewas-1	MP 10601	BPCL	Mumbai	Himmat Singh Avtar Singh Dewas	4581515749	02-12-2020	23.300	7,02,173.00
102	Dewas-2	MP 10701	Harda	MP 15701	HPCL	Mumbai	Jyoti Construction Company, Harda	48003GI21001185	04-07-2021	27.000	11,92,838.40
103	Dewas-2	MP 10701	Harda	MP 15701	HPCL	Mumbai	Jyoti Construction Company, Harda	48003GI21001240	07-07-2021	26.960	10,63,820.03
104	Dhar-1	MP 11702	Ujjain-2	MP 43708	HPCL	Mumbai	Krishna Construction Company	48003GI20015756	17-03-2021	18.98	7,59,359.12
105	Dhar-3	MP 11715	Jhabua	MP 19704	HPCL	Mumbai	Krishna Construction Company	48003GI20011961	21-01-2021	19.01	7,15,213.16

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106	Dhar-3	MP 11715	Jhabua	MP 19704	HPCL	Mumbai	Krishna Construction Company	48003G120012338	27-01-2021	18.83	7,08,441.02
107	Dhar-3	MP 11715	Jhabua	MP 19704	HPCL	Mumbai	Krishna Construction Company	48003G120012873	03-02-2021	18.92	7,49,138.80
108	Dhar-3	MP 11715	Jhabua	MP 19704	HPCL	Mumbai	Krishna Construction Company	48003G120013155	08-02-2021	18.99	7,51,910.46
109	Dhar-3	MP 11715	Jhabua	MP 19704	HPCL	Mumbai	Krishna Construction Company	48003G120013574	13-02-2021	18.83	7,45,575.25
110	Dhar-3	MP 11715	Jhabua	MP 19704	HPCL	Mumbai	Krishna Construction Company	48003G120013873	17-02-2021	18.98	7,62,721.11
111	Dhar-3	MP 11715	Jhabua	MP 19704	HPCL	Mumbai	Krishna Construction Company	48003G120014776	03-03-2021	19.05	7,18,967.66
112	Guna-1	MP 13712	Vidisha-1	MP 45702	IOCL	Mathura	Venkateshwar Construction	738698399	25-01-2021	26.837	11,52,300.00
113	Guna-1	MP 13712	Vidisha-1	MP 45702	IOCL	Mathura	Venkateshwar Construction	739020167	02-02-2021	26.783	12,02,799.00
114	Guna-1	MP 13712	Vidisha-1	MP 45702	IOCL	Mathura	Venkateshwar Construction	739214728	08-02-2021	26.797	12,03,428.00
115	Guna-1	MP 13708	Vidisha-1	MP 45702	IOCL	Mathura	Venkateshwar Construction	739491675	17-02-2021	27.207	12,37,905.00
116	Guna-1	MP 13708	Vidisha-1	MP 45702	IOCL	Mathura	Venkateshwar Construction	739592013	20-02-2021	27.003	12,28,623.00
117	Guna-1	MP 13708	Vidisha-1	MP 45702	IOCL	Mathura	Venkateshwar Construction	739619365	21-02-2021	27.192	12,37,222.00
118	Guna-1	MP 13708	Vidisha-1	MP 45702	IOCL	Mathura	Venkateshwar Construction	740023394	03-03-2021	27.015	12,10,985.00
119	Guna-1	MP 13708	Vidisha-1	MP 45702	IOCL	Mathura	Venkateshwar Construction	740291408	12-03-2021	27.252	12,21,609.00

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120	Guna-1	MP 13708	Vidisha-1	MP 45702	IOCL	Mathura	Venkateshwar Construction	740380541	15-03-2021	27.004	12,10,492.00
121	Guna-1	MP 13708	Vidisha-1	MP 45702	IOCL	Mathura	Venkateshwar Construction	740560654	21-03-2021	27.201	12,32,814.00
122	Guna-2	MP 13713	Rajgarh-1	MP 30702	IOCL	Mathura	Patel Constructions	743134758	15-06-2021	26.806	13,04,820.00
123	Guna-2	MP 13713	Rajgarh-1	MP 30702	IOCL	Mathura	Patel Constructions	743177220	16-06-2021	26.819	12,16,755.00
124	Indore	MP 17702	Khargone-2	MP 22701	BPCL	Mumbai	Narayandas Phoolchand Mishra Infrastructures Pvt.Ltd.	4581476508	02-11-2020	22.45	5,58,430.00
125	Indore	MP 17702	Khargone-2	MP 22701	BPCL	Mumbai	Narayandas Phoolchand Mishra Infrastructures Pvt.Ltd.	4581498616	20-11-2020	22.11	5,61,713.00
126	Jabalpur-1	MP 18713	Jabalpur-2	MP 18716	IOCL	Mathura	Moti Shripal Yadav & Associates	742016736	05-05-2021	28.854	13,21,732.00
127	Katni-1	MP 20702	Katni-1	MP 20701	IOCL	Mathura	Vaishnav Associates	735093119	05-10-2020	22.008	6,25,344.00
128	Katni-1	MP 20701	Katni-1	MP 20702	IOCL	Mathura	Vaishnav Associates	735276835	10-10-2020	22.091	6,27,702.51
129	Katni-1	MP 20701	Katni-1	MP 20702	IOCL	Mathura	Vaishnav Associates	735417450	15-10-2020	22.068	6,27,384.00
130	Khargone-1	MP 22702	Khargone-1	MP 22706	HPCL	Mumbai	Prakash Patidar	48003GI20007253	08-11-2020	19.28	4,86,768.35
131	Khargone-1	MP 22702	Khargone-1	MP 22706	HPCL	Mumbai	Prakash Patidar	48003GI20007795	17-11-2020	19.05	4,91,084.61
132	Khargone-1	MP 22702	Khargone-1	MP 22706	HPCL	Mumbai	Prakash Patidar	48003GI20008110	23-11-2020	18.63	4,80,257.55
133	Mandla	MP 23704	seoni-1	MP 36704	IOCL	Mathura	Ravi Shankar Jaiswal	738110156	05-01-2021	32.494	13,18,067.00
134	Mandla	MP 23702	seoni-1	MP 36704	IOCL	Mathura	Ravi Shankar Jaiswal	738924390	30-01-2021	21.988	9,02,554.00
135	Mandsaur	MP 24703	Ratlam	MP 31705	IOCL	Baroda	Parul Construction	738045872	04-01-2021	23.24	9,85,864.00
136	Mandsaur	MP 24703	Ratlam	MP 31705	IOCL	Baroda	Parul Construction	738214265	08-01-2021	23.212	9,84,676.00
137	Mandsaur	MP 24703	Ratlam	MP 31705	IOCL	Baroda	Parul Construction	738295417	11-01-2021	23.048	9,77,720.00

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138	Mandsaur	MP 24703	Ratlam	MP 31705	IOCL	Baroda	Parul Construction	738512327	19-01-2021	23.22	9,96,249.00
139	Mandsaur	MP 24703	Ratlam	MP 31705	IOCL	Baroda	Parul Construction	738570591	21-01-2021	23.521	10,09,869.00
140	Mandsaur	MP 24703	Ratlam	MP 31705	IOCL	Baroda	Parul Construction	738890962	29-01-2021	23.553	10,11,295.00
141	Mandsaur	MP 24703	Ratlam	MP 31705	IOCL	Baroda	Parul Construction	741925256	03-05-2021	23.284	11,08,360.00
142	Mandsaur	MP 24703	Ratlam	MP 31705	IOCL	Baroda	Parul Construction	742139095	10-05-2021	27.709	13,19,646.00
143	Mandsaur	MP 24703	Ratlam	MP 31705	IOCL	Baroda	Parul Construction	742592699	27-05-2021	23.326	11,25,783.00
144	Mandsaur	MP 24703	Ratlam	MP 31705	IOCL	Baroda	Parul Construction	742819812	03-06-2021	23.534	11,45,551.00
145	Mandsaur	MP 24703	Ratlam	MP 31705	IOCL	Baroda	Parul Construction	743019755	10-06-2021	23.232	11,30,851.00
146	Mandsaur	MP 24703	Ratlam	MP 31705	IOCL	Baroda	Parul Construction	744316158	24-07-2021	23.21	10,36,080.00
147	Mandsaur	MP 24703	Ratlam	MP 31705	IOCL	Baroda	Parul Construction	749173386	24-12-2021	23.245	12,27,233.00
148	Ratlam	MP 31701	Ujjain-1	MP 43706	IOCL	Baroda	Imtiyazuddin, Contractor, Jaora Ratlam	735358136	13-10-2020	23.007	6,80,878.00
149	Ratlam	MP 31701	Ujjain-1	MP 43706	IOCL	Baroda	Imtiyazuddin, Contractor, Jaora Ratlam	735904914	30-10-2020	19.511	5,68,207.00
150	Ratlam	MP 31701	Ujjain-1	MP 43706	IOCL	Baroda	Imtiyazuddin, Contractor, Jaora Ratlam	736787025	27-11-2020	23.152	7,05,659.00
151	Ratlam	MP 31701	Ujjain-1	MP 43706	IOCL	Baroda	Imtiyazuddin, Contractor, Jaora Ratlam	738508641	19-01-2021	19.514	8,37,263.00
152	Ratlam	MP 31701	Ujjain-1	MP 43706	IOCL	Baroda	Imtiyazuddin, Contractor, Jaora Ratlam	739630989	22-02-2021	19.511	8,87,741.00
153	Ratlam	MP 31701	Ujjain-1	MP 43706	IOCL	Baroda	Imtiyazuddin, Contractor, Jaora Ratlam	740056254	04-03-2021	23.007	10,31,321.00
154	Ratlam	MP 31701	Ujjain-1	MP 43706	IOCL	Baroda	Imtiyazuddin, Contractor, Jaora Ratlam	741035750	03-04-2021	23.273	10,90,522.00
155	Ratlam	MP 31701	Ujjain-1	MP 43706	IOCL	Baroda	Imtiyazuddin, Contractor, Jaora Ratlam	741309213	12-04-2021	19.525	9,14,899.00
156	Sehore	MP 35701	Sehore	MP 35706	IOCL	Baroda	Maa ganga	736481059	18-11-2020	22.102	6,73,656.00

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157	Shivpuri-1	MP 40706	Shivpuri-2	MP 40701	IOCL	Mathura	Hakim Singh Builders & Contractor	734648501	22-09-2020	19.492	5,66,504.00
158	Shivpuri-1	MP 40706	Shivpuri-2	MP 40701	IOCL	Mathura	Hakim Singh Builders & Contractor	734739910	25-09-2020	19.489	5,66,417.00
159	Shivpuri-1	MP 40706	Shivpuri-2	MP 40701	IOCL	Mathura	Hakim Singh Builders & Contractor	734804904	28-09-2020	19.538	5,67,841.00
160	Shivpuri-1	MP 40706	Shivpuri-2	MP 40701	IOCL	Mathura	Hakim Singh Builders & Contractor	735410846	15-10-2020	19.488	5,33,044.00
161	Shivpuri-1	MP 40705	Shivpuri-2	MP 40703	IOCL	Mathura	Osho Associates	735415680	15-10-2020	19.398	5,51,183.00
162	Shivpuri-1	MP 40705	Shivpuri-2	MP 40703	IOCL	Mathura	Osho Associates	735564558	21-10-2020	19.32	5,39,847.00
163	Shivpuri-1	MP 40705	Shivpuri-2	MP 40702	IOCL	Mathura	Osho Associates	735603959	23-10-2020	22.007	6,14,928.00
164	Shivpuri-1	MP 40705	Shivpuri-2	MP 40703	IOCL	Mathura	Osho Associates	735642215	23-10-2020	22.002	6,14,789.00
165	Shivpuri-1	MP 40705	Shivpuri-2	MP 40703	IOCL	Mathura	Osho Associates	735683109	26-10-2020	20.991	5,86,539.00
166	Shivpuri-1	MP 40705	Shivpuri-2	MP 40703	IOCL	Mathura	Osho Associates	735688649	26-10-2020	20.88	5,83,437.00
167	Shivpuri-1	MP 40705	Shivpuri-2	MP 40703	IOCL	Mathura	Osho Associates	735740539	27-10-2020	26.61	7,43,547.00
168	Shivpuri-1	MP 40705	Shivpuri-2	MP 40703	IOCL	Mathura	Osho Associates	735742554	27-10-2020	26.497	7,40,390.00
169	Shivpuri-1	MP 40705	Shivpuri-2	MP 40703	IOCL	Mathura	Osho Associates	735745172	27-10-2020	22	6,14,733.00
170	Shivpuri-1	MP 40705	Shivpuri-2	MP 40703	IOCL	Mathura	Osho Associates	736193743	07-11-2020	22.007	6,67,314.00
171	Shivpuri-1	MP 40705	Shivpuri-2	MP 40703	IOCL	Mathura	Osho Associates	736299776	11-11-2020	21.992	6,66,910.00
172	Shivpuri-1	MP 40705	Shivpuri-2	MP 40703	IOCL	Mathura	Osho Associates	736601449	24-11-2020	19.3	5,95,531.00
173	Shivpuri-1	MP 40705	Shivpuri-2	MP 40703	IOCL	Mathura	Osho Associates	736650212	24-11-2020	19.394	5,98,431.00
174	Shivpuri-1	MP 40705	Shivpuri-2	MP 40703	IOCL	Mathura	Osho Associates	737032001	04-12-2020	21.012	7,27,510.00
175	Shivpuri-1	MP 40705	Shivpuri-2	MP 40703	IOCL	Mathura	Osho Associates	737123103	07-12-2020	21.93	7,59,294.00
176	Shivpuri-1	MP 40705	Shivpuri-2	MP 40703	IOCL	Mathura	Osho Associates	737557250	21-12-2020	21.038	8,08,655.00
177	Shivpuri-1	MP 40705	Shivpuri-2	MP 40703	IOCL	Mathura	Osho Associates	737557826	21-12-2020	20.978	8,06,348.00
178	Shivpuri-1	MP 40705	Shivpuri-2	MP 40703	IOCL	Mathura	Osho Associates	737718754	26-12-2020	22.049	8,47,515.00
179	Shivpuri-1	MP 40705	Shivpuri-2	MP 40703	IOCL	Mathura	Osho Associates	737868801	29-12-2020	21.009	8,07,540.00

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180	Shivpuri-1	MP 40705	Shivpuri-2	MP 40703	IOCL	Mathura	Osho Associates	737900369	30-12-2020	21.01	8,07,578.00
181	Shivpuri-1	MP 40705	Shivpuri-2	MP 40703	IOCL	Mathura	Osho Associates	737937432	31-12-2020	22.053	8,47,669.00
182	Shivpuri-1	MP 40705	Shivpuri-2	MP 40702	IOCL	Mathura	Osho Associates	737977030	01-01-2021	19.442	7,97,817.00
183	Shivpuri-1	MP 40705	Shivpuri-2	MP 40702	IOCL	Mathura	Osho Associates	738114457	05-01-2021	20.79	8,53,133.00
184	Shivpuri-1	MP 40705	Shivpuri-2	MP 40702	IOCL	Mathura	Osho Associates	738117019	05-01-2021	21.006	8,61,997.00
185	Shivpuri-1	MP 40705	Shivpuri-2	MP 40702	IOCL	Mathura	Osho Associates	738152425	06-01-2021	22.001	9,02,828.00
186	Shivpuri-1	MP 40705	Shivpuri-2	MP 40702	IOCL	Mathura	Osho Associates	738183952	07-01-2021	20.996	8,61,587.00
187	Shivpuri-1	MP 40705	Shivpuri-2	MP 40702	IOCL	Mathura	Osho Associates	738250782	09-01-2021	21.005	8,61,956.00
188	Shivpuri-1	MP 40705	Shivpuri-2	MP 40702	IOCL	Mathura	Osho Associates	738410825	15-01-2021	22.029	9,03,977.00
189	Shivpuri-1	MP 40705	Shivpuri-2	MP 40702	IOCL	Mathura	Osho Associates	738411645	15-01-2021	21.93	8,99,914.00
190	Shivpuri-1	MP 40705	Shivpuri-2	MP 40702	IOCL	Mathura	Osho Associates	738573224	21-01-2021	19.39	8,05,071.00
191	Shivpuri-1	MP 40705	Shivpuri-2	MP 40702	IOCL	Mathura	Osho Associates	739048021	03-02-2021	21.984	9,56,128.00
192	Shivpuri-1	MP 40706	Shivpuri-2	MP 40701	IOCL	Mathura	Hakim Singh Builders & Contractor	739055193	13-02-2021	19.494	8,27,115.00
193	Shivpuri-1	MP 40705	Shivpuri-2	MP 40702	IOCL	Mathura	Osho Associates	739175109	06-02-2021	21.012	9,13,854.00
194	Shivpuri-1	MP 40706	Shivpuri-2	MP 40701	IOCL	Mathura	Hakim Singh Builders & Contractor	739558960	19-02-2021	19.512	8,39,399.00
195	Shivpuri-1	MP 40705	Shivpuri-2	MP 40702	IOCL	Mathura	Osho Associates	740506363	19-03-2021	21.995	9,65,697.00
196	Shivpuri-1	MP 40705	Shivpuri-2	MP 40703	IOCL	Mathura	Osho Associates	741292774	11-04-2021	21.032	9,30,914.00
197	Shivpuri-1	MP 40706	Shivpuri-2	MP 40701	IOCL	Mathura	Hakim Singh Builders & Contractor	741554052	21-04-2021	19.481	8,71,919.00
198	Shivpuri-1	MP 40714	Shivpuri-1	MP 40716	IOCL	Mathura	Singh Brothers	742953351	08-06-2021	22.811	10,88,803.00
									Total	4,778.017	18,82,02,860.63

Statement showing same invoices (bitumen) used in three packages

S.No.	Name of PIU	Package No.	Name of other PIU in which the same invoice is used	Package No.	Name of other PIU in which the same invoice is used	Package No.	Refinery Name	Refinery City	Name of the contractor in invoice	Invoice No.	Date	QTY. (MT)	Total Amount
Before 05.09.2020													
1	Shivpuri-1	MP 40124	Shivpuri-2	MP 40605	Gwalior	MP 14603	IOCL	Mathura	Osho Associates Gwalior	708203794	30-05-2018	15.01	4,71,791.00
2	Shivpuri-1	MP 40124	Shivpuri-2	MP 40605	Shivpuri-2	MP 40609	IOCL	Mathura	Osho Associates Gwalior	708456822	05-06-2018	19.48	6,14,719.00
3	Shivpuri-1	MP 40124	Shivpuri-2	MP 40605	Shivpuri-2	MP 40609	IOCL	Mathura	Osho Associates Gwalior	708553166	07-06-2018	14.98	4,72,572.00
											Total	49.47	15,59,082.00
After 05.09.2020													
1	Bhopal	MP 05702	Sehore	MP 35707	Tikamgarh	MP 42712	IOCL	Mathura	Ramaraja Construction Company	734738056	25-09-2020	26.02	7,89,882.00
2	Bhopal	MP 05702	Sehore	MP 35707	Tikamgarh	MP 42712	IOCL	Mathura	Ramaraja Construction Company	736700649	25-11-2020	26.91	8,36,611.00
3	Bhopal	MP 05702	Sehore	MP 35707	Tikamgarh	MP 42712	IOCL	Mathura	Ramaraja Construction Company	736903567	29-11-2020	26.6	8,26,973.00
4	Bhopal	MP 05702	Sehore	MP 35707	Tikamgarh	MP 42712	IOCL	Mathura	Ramaraja Construction Company	737161603	07-12-2020	26.77	9,33,125.00
5	Bhopal	MP 05702	Sehore	MP 35707	Tikamgarh	MP 42702	IOCL	Mathura	Ramaraja Construction Company	741130692	06-04-2021	22.31	9,92,657.00
6	Bhopal	MP 05702	Sehore	MP 35707	Tikamgarh	MP 42712	IOCL	Mathura	Ramaraja Construction Company	741273510	11-04-2021	22.38	9,95,816.00
7	Bhopal	MP 05702	Tikamgarh	MP 42702	Tikamgarh	MP 42712	IOCL	Mathura	Ramaraja Construction Company	747958790	18-11-2021	22.34	12,70,143.00
											Total	173.316	66,45,207.00

Appendix- 2.1.11

(Reference: Paragraph No. 2.1.10.2 (iii), Page No. 31)

Statement showing procurement of Bitumen (VG-30) beyond completion date

S.No.	Product Name	Name of PIU	Package No.	Completion Date	Refinery Name	Refinery City	Name of the contractor in Invoice	Invoice No.	Date	Period beyond completion date (in days)	QTY. (MT)	Total Amount (in ₹)
1	Bitumen (VG-30)	Barwani	MP 02605	30-09-2018	BPCL	Indore	P.C.YADAV	4560111072	15-11-2018	46	19.19	8,18,927
2		Barwani	MP 02605	30-09-2018	BPCL	Indore	P.C.YADAV	4560111585	17-11-2018	48	23.66	9,82,323
3		Barwani	MP 02605	30-09-2018	BPCL	Indore	P.C.YADAV	4560112019	19-11-2018	50	19.12	7,93,830
4		Barwani	MP 02605	30-09-2018	BPCL	Indore	P.C.YADAV	4560112550	21-11-2018	52	19.19	7,96,736
5		Barwani	MP 02603	05-05-2019	BPCL	Indore	P.C.YADAV	4560152565	14-05-2019	09	19.16	6,62,551
6		Barwani	MP 02603	05-05-2019	BPCL	Indore	P.C.YADAV	4560153996	21-05-2019	16	23.03	7,66,754
7		Damoh-1	MP 08603	08-02-2020	IOCL	Mathura	S.K. Tamarkar	728730939	22-02-2020	14	28.903	9,80,534
8		Damoh-1	MP 08603	08-02-2020	IOCL	Mathura	S.K. Tamarkar	728448480	12-02-2020	04	28.08	9,28,426
9		Shivpuri-1	MP 40606	20-02-2019	IOCL	Mathura	Osho Associates Gwalior	716839542	22-02-2019	02	22.11	7,17,470
10		Emulsion	Betul-2	MP 03609	29-02-2020	Offshore Petrochem Pvt. Ltd.	Chhindwara	Rajendra Singh Kiledar Constructions Pvt. Ltd.	OPPL/B/20-21/145	19-06-2020	111	15.00
Total											217.443	79,66,161

Appendix-2.1.12

(Reference: Paragraph No. 2.1.10.2 (iv), Page No. 31)

Statement showing package-wise procurement of bitumen from non-Government refineries

Sl. No.	Package No.	No. of Invoices	Quantity (MT)	Total Amount (₹)
1	MP 01602	3	46	17,83,806.00
2	MP 01607	7	126.99	47,84,859.00
3	MP 01608	1	16	6,66,464.00
4	MP 01609	1	23.66	7,04,949.00
5	MP 01702	8	188.72	57,02,430.00
6	MP 01705	1	27.15	6,01,766.00
7	MP 01717	2	48.35	19,28,133.60
8	MP 01718	3	79.61	30,22,179.00
9	MP 02395	1	22.67	7,90,748.00
10	MP 02396	5	119.55	36,55,833.20
11	MP 02601	6	101.62	32,25,887.00
12	MP 02701	22	453.794	1,83,25,197.00
13	MP 04639	2	46.05	13,96,783.00
14	MP 04641	2	28.397	10,22,593.00
15	MP 04642	5	96.93	28,33,763.00
16	MP 04643	3	73.44	23,24,822.00
17	MP 04936	3	53.325	18,84,039.00
18	MP 05069	23	583.45	2,22,43,944.12
19	MP 05076	1	19.44	6,78,450.00
20	MP 05602	17	370.788	1,39,37,244.00
21	MP 07602	2	34.99	11,93,851.00
22	MP 07603	12	205.33	84,09,614.00
23	MP 07703	9	193.155	84,10,241.02
24	MP 07709	1	19.27	7,68,873.00
25	MP 07711	3	82.521	23,22,478.00
26	MP 08603	2	53.168	18,19,408.06
27	MP 08702	18	472.43	2,15,74,799.40
28	MP 08703	16	408.365	1,55,03,562.56
29	MP 08710	7	116.182	46,43,610.55
30	MP 10605	3	56.4	19,76,555.78
31	MP 10606	9	178.75	57,78,626.00
32	MP 10607	2	40.23	12,90,431.00
33	MP 11218	2	30.48	10,48,862.55
34	MP 11219	3	40.93	13,31,820.00
35	MP 11603	1	19.855	6,27,895.00
36	MP 11608	1	22.335	7,72,210.00
37	MP 11702	4	81.99	23,51,515.00
38	MP 11704	6	135.44	61,43,313.00
39	MP 11707	4	79.215	27,36,254.00

Sl. No.	Package No.	No. of Invoices	Quantity (MT)	Total Amount (₹)
40	MP 11708	14	324.665	1,37,88,697.00
41	MP 11710	2	44.61	20,32,102.00
42	MP 11712	5	79.35	36,12,149.00
43	MP 11713	4	91.97	35,14,721.00
44	MP 11719	19	402.471	1,48,46,982.00
45	MP 12701	1	19.82	5,81,145.00
46	MP 12704	1	19.115	5,27,352.00
47	MP 14604	6	123.22	40,73,405.80
48	MP 16607	9	236.42	69,72,224.00
49	MP 16608	8	197.59	62,87,408.00
50	MP 16609	21	529.09	1,94,69,902.98
51	MP 16610	3	81.7	24,39,072.00
52	MP 16704	1	22.95	8,06,264.29
53	MP 17603	7	115.973	38,38,984.30
54	MP 17604	3	62.59	21,43,513.00
55	MP 17701	9	202.72	96,14,272.00
56	MP 17703	13	246.166	96,02,480.53
57	MP 17704	1	19.67	7,10,244.00
58	MP 19148	1	23.04	7,98,217.00
59	MP 19701	2	46.97	14,96,464.00
60	MP 21701	2	45.83	14,35,328.75
61	MP 21703	2	43.62	18,45,888.00
62	MP 22603	8	162.574	56,14,874.00
63	MP 22604	13	236.938	79,79,896.00
64	MP 22605	11	218.95	93,29,702.00
65	MP 22701	23	509.794	1,66,90,270.00
66	MP 22704	7	163.088	79,89,645.80
67	MP 22707	4	84.265	34,58,043.00
68	MP 23601	18	377.27	1,07,33,154.00
69	MP 23602	24	498.02	1,44,31,890.14
70	MP 23603	23	476.41	1,35,67,912.00
71	MP 23604	9	222.277	69,59,539.26
72	MP 23706	4	47.9	21,22,369.00
73	MP 24701	2	55.465	22,61,908.00
74	MP 24704	7	204.599	81,34,467.00
75	MP 24705	3	77.06	31,80,932.00
76	MP 27601	5	101.895	38,37,970.00
77	MP 27602	5	132.68	43,54,195.00
78	MP 27701	8	179	76,23,837.00
79	MP 29606	1	17.5	5,76,136.00
80	MP 29608	1	20.4	7,62,360.00
81	MP 31702	5	111.685	53,44,836.00
82	MP 31703	10	210.71	71,33,357.00

Sl. No.	Package No.	No. of Invoices	Quantity (MT)	Total Amount (₹)
83	MP 31704	2	48.09	18,52,502.00
84	MP 31705	13	298.79	1,27,88,308.00
85	MP 32178	1	19.54	6,59,436.00
86	MP 32603	3	68.21	25,93,240.00
87	MP 33601	17	370.761	1,03,29,260.86
88	MP 33607	6	115.709	39,05,782.30
89	MP 33702	4	59.535	25,46,657.97
90	MP 33704	9	166.876	74,27,347.97
91	MP 34607	1	29.95	11,30,912.00
92	MP 34708	1	22.535	9,04,104.00
93	MP 36601	12	269.06	78,58,689.48
94	MP 36602	14	298.11	85,52,589.00
95	MP 36605	14	282.4	84,36,530.76
96	MP 36606	25	573.7	1,81,73,817.00
97	MP 38602	10	215.041	72,25,427.97
98	MP 39601	1	20.63	7,18,130.00
99	MP 39707	6	124.861	46,58,469.00
100	MP 43602	13	229.428	95,26,204.00
101	MP 43603	11	200.525	71,75,906.80
102	MP 43606	5	69.055	20,43,241.00
103	MP 43701	1	27.725	11,73,041.00
104	MP 43703	1	23.685	9,96,544.00
105	MP 43704	4	78.075	30,76,522.00
106	MP 45604	4	104.12	33,37,672.09
107	MP 48602	1	16.604	7,83,709.00
108	MP 48603	1	17.041	7,94,281.50
109	MP 49601	3	59.305	19,13,525.00
110	MP 49603	2	41	13,01,478.00
111	MP 49701	15	341.61	1,33,07,404.00
112	MP 49702	16	381.30	1,53,01,940.00
113	MP 49703	4	100.87	45,25,524.00
114	MP 49704	4	89.23	27,10,136.00
115	MP 49706	10	237.96	87,16,314.00
Total			16,886.331	60,91,86,566.39

Appendix-2.1.13

(Reference: Paragraph No. 2.1.10.3, Page No. 33)

Statement showing excess payment on RCC Hume Pipe (1000 mm diameter)

Sl. No	PIU	Package No	Voucher No/Date	Quantity of pipe (in RM)	Tender Percentage	ISI rate of Hume Pipe as per item No 9.3 (B) of SOR	Rate of ISI Pipe after adjustment of tender %	Non ISI Rate of Hume Pipe as per Item No.9.4(B) of SOR	Rate of Non ISI Pipe after adjustment of tender %	Difference Col (7-9) (In RM)	Amount of Excess payment 11=(4x10)
	1	2	3	4	5	6	7	8	9	10	11
1	Burhampur	MP 48603*	03/29.1.2021	22.5	-18.75	4,975	4,042	4,007	3,256	786	17,685
Total				22.5							17,685
2	Rewa-01	MP32601*	8/2.5.2019	160	4.52	4,975	5,200	4,007	4,188	1,012	1,61,920
		MP32605*	142/15.12.2019	162.5	-	4,975	4,975	4,007	4,007	968	1,57,300
			9								
		MP32606*	133/3.11.2020	220	-9.55	4,975	4,500	4,007	3,624	876	1,92,720
		MP32609*	129/23.10.2020	385	-4.02	4,975	4,775	4,007	3,846	929	3,57,665
			0								
Total				927.5							8,69,605
3	Sagar-01	MP33138	125/29-07-20	70	0	4,975	4,975	4,007	4,007	968	67,760
		MP33610*	58/08.06.21	230	(-) 12.00	4,975	4,378	4,007	3,526	852	1,95,960
Total				300							2,63,720
4	Tikamgarh	MP 4270*	06/20.07.20	157.50	0	4,975	4,975	4,007	4,007	968	1,52,460
		MP 42601*	09/13.03.20	385.00	(-)13.57	4,975	4,300	4,007	3,463	837	3,22,245
		MP 42604	3/13-07-20	245	(-)3.52	4,975	4,800	4,007	3,866	934	2,28,830
		MP 42603	160/28-02-19	127.5	(-)29.65	4,975	3,500	4,007	2,819	681	86,827.50
Total				915							7,90,362.50

Sl. No	PIU	Package No	Voucher No/Date	Quantity of pipe (in RM)	Tender Percentage	ISI rate of Hume Pipe as per item No 9.3 (B) of SOR	Rate of ISI Pipe after adjustment of tender %	Non ISI Rate of Hume Pipe as per Item No.9,4(B) of SOR	Rate of Non ISI Pipe after adjustment of tender %	Difference Col (7-9) (In RM)	Amount of Excess payment 11=(4x10)
	1	2	3	4	5	6	7	8	9	10	11
5	Ujjain-02	MP-43601*	17/31.8.20	46.875	-9.55	4,975	4,500	4,007	3,624	876	41,062.50
		---d0-----	----do-----	43.125	-13.19	4,975	4,319	4,007	3,478	841	36,268.13
		MP-43602*	7/10.12.20	205	-3.52	4,975	4,800	4,007	3,866	934	1,91,470
		MP-43603*	10/3.5.20	442.5	0	4,975	4,975	4,007	4,007	968	4,28,340
		---d0-----	----do-----	348	-7.94	4,975	4,580	4,007	3,689	891	3,10,068
Total				1,085.5							10,07,208.63
		Grand Total		3,250.50							29,48,581.13

Note:- *Invoices not found attached with files.

Appendix- 2.1.14**(Reference: Paragraph No. 2.1.10.4, Page No. 33)****Statement showing irregular expenditure on Tack Coat****(Amount in ₹)**

PIU	Sl. No.	Package No.	Name of Road	Rate (₹ per Sq.m)	As per actual work done	
					Quantity (Sqr /mtr.)	Amount
1	2	3	4	5	6	7
Burhanpur	1	MP 48602	T-01 Burhanpur-Dharni road to Jainabad –Sarola	12	32,698.65	3,92,384
Betul-02	2	MP03608	T02-Athner Ghoghrjod Mendha Chhindwad to Bothi	13.02	1,58,970.61	20,69,797
	3	MP03609	T02-Amla-Tirmau-Kharpadakhedi to Bahmni Pankha Multai Bordehi Road	14.21	1,18,904.43	16,89,632
Chhindwara-01	4	MP07601	T22-Ramakona to Goni Via Ghadela Mahajan, Bhimalgondi, Kunda Raiytwari, Pipla Narayanwar to Chatrapur	12	38,847.350	4,66,168
	5	MP07602	T22-Lavaghoghari to Amla Via Dhanora	12	38,668.110	4,64,017
	6	MP07606	T21-NH547 to Salaiya via Sankh	09	39,952.00	3,59,568
	7	MP07607	T21-Chand to Linga Via Parasgaon-Ubhegaon	09	13,080.10	1,17,721
Dhar-03	8	MP11606	T09-Rajgarh (T05) to Timaychi (Jhaknawada Phata)	12	31,100.13	3,73,202
	9	MP11607	T11-Chickli Phata (Haranchapda) to Gandhwani Singhana	12	45,399.375	5,44,793
	10	MP11705	MRL02-J.T. Road to Bekalya-kheda-Mohanpura-Dhantalab Phata	11	3,750	41,250
	11	MP11717	T12-NH-59 To Golpura Garwadafata Road	13	18,974.75	2,46,672
			T12-NH-59 To Golpura Garwadafata Road	11	23,193.75	2,55,131
Gwalior	12	MP14601	1.T01 Bhitwarwa Karera road to Mohangarh upto Kheda Bhitwarwar 2. MRL01-Baigana to Raroua	12	77,660.33	9,31,923

PIU	Sl. No.	Package No.	Name of Road	Rate (₹ per Sq.m)	As per actual work done	
					Quantity (Sqr /mtr.)	Amount
1	2	3	4	5	6	7
			3.T03-Bhitarwar Karera Road to Basodi Machhariya upto Sankhani Road			
	13	MP14602	T01-Gwalior Jhansi road to Margrora	13	9,610.43	1,24,936
	14	MP14603	T03 Baroua Nurabad Road to Susera upto Chakraipur	20	22,994.99	4,59,900
			T01-Simariya Tanka to Chait	20	57,984.97	11,59,699
	15	MP14604	T01-Morar Behat road to Fusawali	12	28,026.80	3,36,322
			T02 NH-92 to Bahadurpur	12	21,311.68	2,55,740
Sagar-01	16	MP33604	ML-08- SH14 to Bhilon	9.83	56,510.12	5,55,494
Tikamgarh	17	MP42603	T02- Kalothara to Teherka Road T03- Prithvipur Niwari to Baswan naka	10	39,175.57	3,91,756
	18	MP42604	T01Guda Naj Pali to Guna T01Kakawani to jeron upto Rongtaghat Road	11	46,712.29	5,13,835
Grand Total					9,23,526.435	1,17,49,940

Appendix- 2.1.15

(Reference: Paragraph No. 2.1.10.6, Page No. 34)

Statement showing construction of speed breaker, cautionary sign board and logo

Name of the PIU	Package No	No of speed breaker proposed in DPR	No of speed breaker actually constructed	Difference		No of cautionary, sign board proposed in DPR	No of cautionary sign board actually installed	Difference	
				(-)	(+)			(-)	(+)
Ashoknagar-02	MP 47601	05	01	04	0	15	18	0	03
	MP 47602	04	04	0	0	34	09	25	0
Betul-02	MP 47602	03	03	0	0	18	18	0	0
	MP 03606	25	10	15	0	128	67	61	0
	MP 03607	13	11	02	0	101	84	17	0
	MP 03609	20	05	15	0	164	118	46	0
Burhanpur	MP 03610	07	0	07	0	72	34	38	0
	MP 48602	6	2	04	0	58	35	23	0
	MP 48603	2	2	0	0	39	19	20	0
	MP 48605	2	0	02	0	58	38	20	0
Chindwara-01	MP 07601	26	26	0	0	146	140	06	0
	MP 07602	17	25	0	08	70	115	0	45
	MP 07606	18	18	0	0	76	76	0	0
	MP 07607	30	25	05	0	172	83	89	0
Dhar-03	MP11604	14	12	02	0	140	165	0	25
	MP 11605	20	0	20	0	206	131	75	0
	MP 11606	12	09	03	0	94	51	43	0
	MP 11607	08	0	08	0	252	67	185	0
Gwalior	MP 14601	05	02	03	0	22	07	15	0
	MP 14601	03	03	0	0	22	10	12	0
	MP 14601	06	01	05	0	38	29	09	0
	MP 14602	12	05	07	0	38	17	21	0
	MP 14602	04	02	02	0	22	09	13	0
	MP 14602	03	02	01	0	18	13	05	0

Name of the PIU	Package No	No of speed breaker proposed in DPR	No of speed breaker actually constructed	Difference		No of cautionary, sign board proposed in DPR	No of cautionary sign board actually installed	Difference	
				(-)	(+)			(-)	(+)
	MP 14603	05	05	0	0	30	13	17	0
	MP 14603	06	06	0	0	48	28	20	0
	MP 14604	05	01	04	0	22	13	09	0
	MP 14604	03	01	02	0	28	16	12	0
	MP 14605	04	04	0	0	20	20	0	0
Rewa-01	MP 32601	16	02	14	0	38	38	0	0
	MP 32605	10	08	02	0	70	70	0	0
	MP 32606	12	12	0	0	48	31	17	0
Sagar-01	MP 33138	03	05	0	02	29	20	09	0
	MP 33136	01	01	0	0	0	07	0	07
	MP 33610	12	10	02	0	110	112	0	02
	MP 33602	16	17	0	01	68	76	0	08
Tikamgarh	MP 33604	15	05	10	0	47	38	09	0
	MP 04270	33	08	25	0	178	151	27	0
	MP 42601	13	14	0	01	103	100	03	0
	MP 42603	09	0	09	0	78	56	22	0
	MP 42604	7	03	04	0	63	33	30	0
Ujjain-02	MP 43601	14	03	11	0	98	82	16	0
	MP 43602	24	18	06	0	185	187	0	02
	MP 43603	34	16	18	0	182	161	21	0
	Total	507	307	212 (42%)	12	3448	2,605	935 (27%)	92

Appendix-2.1.16

(Reference: Paragraph No. 2.1.10.6, Page No. 34)

Statement showing delayed invitation of tender for electrical work

Name of PIU	Sl. No.	Package number	Work Order/ date of construction work	Completion date	NIT No./ Date of electrical work	Work Order/ date of work	Package number of electrical work	Delay (in months)
Ashoknagar-2	1	47603	79/18.01.18	Work-in-progress	44/ 30.10.19	1488/18.12.19	MP47EL08	22
Betul-2	2	03609	975/07.06.18	29-02-20	43/19.07.19	1760/24.10.19	MP03ELP2-03	13
Chhindwara	3	07601	29/06.01.18	31-12-19	41/28.09.18	1640/29.12.18	MP-07-EL-P2-01	10
	4	07601	29/06.01.18	31-12-19	41/28.09.18	1638/29.12.18	MP-07-EL-P2-03	10
	5	07602	27/06.01.18	30-06-19	41/28.09.18	1642/29.12.18	MP-07-EL-P2-02	10
	6	07606	19/08.01.18	21-07-19	41/28.09.18	1636/29.12.18	MP-07-EL-P2-04	10
	7	07607	21/08.01.18	20-07-19	41/28.09.18	1634/29.12.18	MP-07-EL-P2-05	10
Dhar-3	8	11604	950/30.05.18	07-02-20	44/30.10.19	2267/31.12.19	MPI1ELP2-03	17
Gwalior	9	14604	127/19.01.18	14-01-19	49/22.01.21	378/15.03.21	MPI4ELP2003	32
Rewa	10	32606	2343/08.01.18	31-07-20	43/19.07.19	1917/07.02.20	MP32EL-P2-01	17

Appendix-2.1.17
(Reference: Paragraph No. 2.1.11, Page No. 35)
Statement showing the discrepancies found during joint physical verification

Name of PIU	Sl. no	Package No	Name of Road	Citizen Charter board installed on both side of the road	Whether road cautionary, informatory, mandatory signage are installed in the places like school, market, bus stop, river and hospitals	Whether side drain constructed on both side of the CC road	RD where shoulder found damage
Ashoknagar02	2	3	4	5	6	7	8
	1	MP47601	Nawani to Kurwasa	Yes, one side	Partial	No	Most part of the shoulders found damaged
	2	MP47602	Madaukhedi to Barkhana	Yes, one side	No	No	At RD 4100 m, shoulders have been digged by the PHE dept. and at the end point shoulders have been encroached by the villagers.
	3	MP47602	Surel to Pathkheda	Yes, one side	Partial	Partial, Side drain has been constructed at RD 2230-2402	Most part of the shoulders have been damaged
	4	MP47603	Piprai to Sehrai	Yes	NA, Work-in-progress	NA, Work-in-progress	NA, Work-in-progress
	5	MP 47709	Piprai Barkheda Kachi RoadPiprai to Malawani	Yes	NA, Work-in-progress	NA, Work-in-progress	NA, Work-in-progress
6	MP 47BR101	Bridge on Surel to PathkhedaRoad	Yes, one side	N/A, LSB	NA, LSB	NA, LSB	

Name of PIU	Sl. no	Package No	Name of Road	Citizen Charter board installed on both side of the road	Whether road cautionary, informatory, mandatory signage are installed in the places like school, market, bus stop, river and hospitals	Whether side drain constructed on both side of the CC road	RD where shoulder found damage
1	2	3	4	5	6	7	8
	7	MP 47701	Ashok Nagar-Vidisha Road Belai to Keshopur	Yes, one side	NA, Work-in-progress	NA, Work-in-progress	NA, Work-in-progress
Betul-02	8	MP 47BR 102	Bridge on Piprai to Sehrai	Yes, one side	NA, LSB	NA, LSB	NA, LSB
	9	MP 03606	Lendogondi-Deb Siladohi Semariay Pandri NH 47	Yes, one side	Yes	No provision was made in DPR	No
	10	MP 03607	Sawalmendha to Gadajjhiri Bothi Khairwada to kakud JOD	Yes	Yes	No provision was made in DPR	No
	11	MP03608	Athner Ghogra Jod Menda Chhindwara to Bothi RD	Yes, one side	NA, Work-in-progress	NA, Work-in-progress	NA, Work-in-progress
	12	MP 03609	Amla-Timaukharpadakhedi to Behmi Bordehi road	Yes, one side	Yes	No provision was made in DPR	No
	13	MP 03610	Ghat Amrwati Bghoda Devgaon Devbilai to Narkhed	Yes	Yes	No provision was made in DPR	No

Name of PIU	Sl. no	Package No	Name of Road	Citizen Charter board installed on both side of the road	Whether road cautionary, informatory, mandatory signage are installed in the places like school, market, bus stop, river and hospitals	Whether side drain constructed on both side of the CC road	RD where shoulder found damage
1	2	3	4	5	6	7	8
Burhanpur	14	MP 48602	T-01 Burhanpur-Dharni road to Jainabad –Sarola	Yes, one side	Partial	No	RD-6000m compaction was not done properly on shoulder
	15	MP 48603	T02 Dariyapur Jasondi road to fopnarkala	Yes, one side	Partial	No	No
	16	MP 48605	MRLO1- Maitha to Turakgurada road	Yes, one side	Yes	No	RD-4000m compaction was not done properly on shoulder.
	17	MP 48B20	LSB- Bridge Across Kalapat Nalla on Hasinabad to Kalapat Road at RD 1400 m	Yes	NA, LSB	NA, LSB	NA, LSB
Chindwara-01	18	MP07601	T22-Ramakona To Goni Via Ghadela Mahajan, Bhimalgondi, Kunda Raiytwari	No	Yes	Partial	No
	19	MP07601	T22-Pipla Narayanwar Gangatwara Banabakoda To Chhatrapur	Yes	Yes	Yes	No

Name of PIU	Sl. no	Package No	Name of Road	Citizen Charter board installed on both side of the road	Whether road cautionary, informatory, mandatory signage are installed in the places like school, market, bus stop, river and hospitals	Whether side drain constructed on both side of the CC road	RD where shoulder found damage
1	2	3	4	5	6	7	8
Dhar-03	20	MP07602	T22-Lavaghoghari To Ambada Via Dhanora	Yes	Yes	No	No
	21	MP07606	T21-NH547 to Salaiya via Sankh	Yes	Yes	Partial	No
	22	MP07607	T21-Chand to Linga Via Parasgaon-Ubhegaon	Yes	Yes	Yes	No
	23	MP 11604	Badnawar Dellihi to Rajod	Yes, one side	Yes	No	At RD 15700-15800, shoulders have been digged by the PHE deptt.
	24	MP 11605	Amjhera to Bhopawar Ringnod road	Yes, one side	Yes	Partial	Road & shoulder is broken at RD17900m
	25	MP 11606	Rajgarh to Timaychi Jhaknawada Phata	Yes, one side	Yes	Partial	No
	26	MP 11607	Chickli PhTAHaranchapada to Gandhwani Snghana	Yes, one side	Yes	No	No
27	MP 11703	Badnawar Delchi to Rajod	Yes, one side	Yes	No, though provision for side drain has been made in DPR side	Shoulder was broken at RD 13900m	

Name of PIU	Sl. no	Package No	Name of Road	Citizen Charter board installed on both side of the road	Whether road cautionary, informatory, mandatory signage are installed in the places like school, market, bus stop, river and hospitals	Whether side drain constructed on both side of the CC road	RD where shoulder found damage
1	2	3	4	5	6	7	8
						drain has not been constructed due to non-availability of land and objection raised by the villagers	
Gwalior	28	MP 11705	JT road to Bekalya-khedee-Mohanpura-Dhanta;ab Phata	Yes	Yes	No	No shoulder constructed at CC RD 7450-7470 m due to house on both side
	29	MP 11717	NH 59 to Golpura Garwada Phata	Yes	Yes	No	Shoulder not compacted at Road Distance 458 to 657
	30	MP 14601	Bhitarwar Karera Road to Mohangsarh upto Kheda Bhitarwar	Yes, one side	Yes	No	At RD 2500-2900 in shoulders have been digged by the PHE dept. for water pipeline.
	31	MP 14603	Barouna Nurabad to Susera upto Chakraipur	Yes	Partial	Partial, at RD 0 to 137 m.	No
	32	MP 14604	Morar Behat to Phusawali	Yes, one side	Partial	Partial, on the right side	At RD 0-400 m shoulders have been digged by the PHE dept.
	33	MP14604	NH -92 to Bahadarpur	Yes, one side	Partial	Partial, At RD 5900-6100 m	At RD 1800 & 3000 in shoulders have been digged

Name of PIU	Sl. no	Package No	Name of Road	Citizen Charter board installed on both side of the road	Whether road cautionary, informatory, mandatory signage are installed in the places like school, market, bus stop, river and hospitals	Whether side drain constructed on both side of the CC road	RD where shoulder found damage
1	2	3	4	5	6	7	8
Rewa-1							by the PHE dept. for water pipeline.
	34	MP32601	Hardi to Kuthuliya road	Yes, one side	No	No	No
	35	MP32605	Mangawan to Rampurwa	Yes, one side	Partial	No	RD-6500, 13000 compaction was not proper on shoulder. In RDs 7080,1440,7000 shoulder level was below the BT surface.
Sagar-1	36	MP32606	Chandrapur to Ghateha- suti road	Yes, one side	Partial	No	No
	37	MP32609	Sirmour to Gondaha (Part) Ajaraha via Dol Maghiyar	Yes	Partial	No	At RD 0-400 BT-5.50-meter, 1.75 paved shoulder both side, total carriage way 9.00m. At the time of physical verification shoulder was found damaged and not compacted at RD 21200, 23200,23300,25000,25500.
	38	MP33138	L090-T04 to Bardora	Yes	Yes	No	No
	39	MP33138	L091-T08 to	Yes	Yes	No	No

Name of PIU	Sl. no	Package No	Name of Road	Citizen Charter board installed on both side of the road	Whether road cautionary, informatory, mandatory signage are installed in the places like school, market, bus stop, river and hospitals	Whether side drain constructed on both side of the CC road	RD where shoulder found damage
1	2	3	4	5	6	7	8
			Berkhedhi tanda				
	40	MP33136	Dhansara eren road Pahlespur	Yes	Yes	No	No
	41	MP33610	MRL04-NH26 to Mothi	Yes	Yes	No	No
	42	MP33604	ML08-SH14 to Bhilon	Yes	Yes	No	RD 6567 on 3 row HPC shoulder has been found damaged
Tikamgarh	43	MP4270	L108-Majan Palera Road to Dadgai Khas	Yes	Yes	No	No
	44	MP4270	L109-Khargapur Jatara Road to Pipra	Yes	Yes	No	Shoulder have been dug out by PHED at some places
	45	MP4270	L110-Tikamgarh Chhatarpur Road Budoura	Yes	Yes	No	Shoulder have been dug out by PHED at some places
	46	MP4270	L029-Bairwar-Digoda to Kunwarpura	Yes	Yes	No	No
	47	MP4270	L099-Mohangarh Khas to Mohangarh Bhata	Yes	Yes	No	No

Name of PIU	Sl. no	Package No	Name of Road	Citizen Charter board installed on both side of the road	Whether road cautionary, informatory, mandatory signage are installed in the places like school, market, bus stop, river and hospitals	Whether side drain constructed on both side of the CC road	RD where shoulder found damage
1	2	3	4	5	6	7	8
	48	MP4270	L100-Gor Mohangarh Road to Panchampura	Yes	Yes	No	No
	49	MP4270	L088-Mau Jhansi Road to Ghughsi Khas	Yes, one side	No	No	No
	50	MP4270	L089-Mau Jhansi Road to Negan	Yes, one side	No	Partial	Shoulder have been dug out by PHED at some places
	51	MP4270	L090-Ghughua Sendri Road to Mohanpura	Yes	Yes	No	No
	52	MP4270	L082-Prithvipur Teharka Road to Gailwara	Yes, one side	No	No	No
	53	MP4270	L083-Tikangarh Jhansi Road to Chirpura	Yes, one side	No	Partial	No
	54	MP4270	L084-Madiya Kakawani Road to Barah Bujurg	Yes, one side	No	No	shoulders have been digged by the PHE dept RD 363 to 540
	55	MP4270	L085-Madiya Kakawani to Saidpura	Yes, one side	No	No	No

Name of PIU	Sl. no	Package No	Name of Road	Citizen Charter board installed on both side of the road	Whether road cautionary, informatory, mandatory signage are installed in the places like school, market, bus stop, river and hospitals	Whether side drain constructed on both side of the CC road	RD where shoulder found damage
1	2	3	4	5	6	7	8
	56	MP4270	L086-Jyora Mora Astari Road to Chomo Khas	Yes	Yes	No	No
	57	MP4270	L087-Prithvipur Ghumtaghat Road to Tatarpura	Yes	Yes	No	No
	58	MP4270	L103-Tikamgarh Banpur Road to Manikpura	Yes	Yes	No	No
	59	MP42601	T01-Tikamgarh Chhatarpur road to Imlana	Yes, one side	Yes	No	No
	60	MP42601	T04-Khargapur Kudila to Pacher	No	Yes	No	No
	61	MP42603	T02-Kalothara to Teherka Road	Yes	Yes	No	No
	62	MP42603	T03-Prithvipur Niwari to Baswan naka	Yes	Yes	No	No
	63	MP42604	T01-Guda naj. Pali to Guna	Yes	Yes	No	No
	64	MP42604	T01-Kakawani to Jeron upto Rongtaghat Road	Yes	Yes	No	No

Name of PIU	Sl. no	Package No	Name of Road	Citizen Charter board installed on both side of the road	Whether road cautionary, informatory, mandatory signage are installed in the places like school, market, bus stop, river and hospitals	Whether side drain constructed on both side of the CC road	RD where shoulder found damage
1	2	3	4	5	6	7	8
Ujjain-02	65	MP-43601	Sodang to Pipliyahama	Yes	Yes	No	No, At RD 7100 and 11600 no shoulder was constructed.
	66	MP-43602	Jharda Kundikheda Road to Kheda Khajuriya	Yes	Partial	No	No, RD-120, 5.50 carriage way, RD 3100 shoulder is less
	67	MP-43603	Tarana - Limbadit - Makdon -Kadodiya to Dupada Road.	Yes	Yes	No	No
	68	MP-43BR101	JhardaKundikheda Road to Kheda Khajuriya	Yes	NA, LSB	NA, LSB	NA, LSB
			Summary	Yes-66 No- 02 One side-30 Both side-36	Yes-41 No- 08 Partial-11 NA- 04 LSBs NA- 04 roads in progress	Yes-02 No- 44 Partial-10 No provision in DPR- 04 NA- 08	No- 41 Shoulder were damaged in 19 roads at various RD NA- 04 LSBs NA- 04 roads in progress

Note:- Four works are in progress and four works related to LSBs.

Appendix: 2.1.18**(Reference: Paragraph No. 2.1.12.3, Page No. 42)****Statement showing delayed release of Central/State share by the State Government****(₹ in Crore)**

Year	GoI share	GoMP matching share	Fund to be released	GoI release date	Date of release by GoMP	Amount release	Delay in release (in days)
2018-19	193.55	129.03	322.58	27.02.19	19.03.19	322.58	17
	13.12	8.75	21.87	27.02.19	20.03.19	21.87	18
2019-20	9.45	6.30	15.75	02.12.19	24.12.19	15.75	19
	406.92	271.28	678.20	23.05.19	29.05.19	423.38	03
					06.08.19	108.30	72
					24.08.19	95.00	90
					07.09.19	51.52	104
	335.98	345.01	680.99	23.09.19	05.10.19	680.99	9
	180.27	120.18	300.45	21.02.20	01.06.20	100.00	98
		0	0		15.06.20	95.00	112
		0	0		02.07.20	5.45	129
		0	0		06.06.20	100	103
2020-21	293.75	225.84	519.59	25.01.21	23.02.21	285.00	14
					10.03.21	122.29	29
					26-03-21	112.30	45
Total	1,433.04	1,106.39	2,539.43			2,539.43	

Appendix- 2.1.19 (A)

(Reference: Paragraph No. 2.1.12.5, Page No. 42)

Statement showing the balances of the Miscellaneous Deposit

(Amount in ₹)

S.No.	DDO Name	O		2000-01 to 2017-18		2018-19 to 2020-21		Total	
		Balance	No. of cases	Balance	No. of cases	Balance	No. of cases	Balance	No. of cases
1	Ashoknagar	(-) 1,54,20,374	1	6,93,34,647	80	52,63,100	12	5,91,77,373	93
2	Betul	2,14,527	1	9,37,44,891	140	3,17,62,491	31	12,57,21,909	172
3	Burhanpur	400	1	2,15,06,581	40	1,10,95,987	17	3,26,02,968	58
4	Chhindwara	0	0	6,17,63,024	116	2,63,42,926	17	8,81,05,950	133
5	Dhar	(-)36,51,456	1	3,91,97,719	112	3,80,82,026	34	7,36,28,289	147
6	Gwalior	1,12,72,870	1	3,65,88,862	71	48,39,149	15	5,27,00,881	87
7	Rewa	(-)38,68,715	1	6,39,24,619	134	2,26,71,538	22	8,27,27,442	157
8	Sagar	57,83,956	1	13,50,39,093	172	3,34,18,909	23	17,42,41,958	196
9	Tikamgarh	0	0	4,44,85,411	59	0	0	4,44,85,411	59
10	Ujjain	1,36,51,859	1	6,80,53,559	142	2,50,75,154	21	10,67,80,572	164
	Sub Total (A)	79,83,067	8	63,36,38,406	1,066	19,85,51,280	192	84,01,72,753	1,266
1	Agar	0	0	2,09,92,750	53	45,19,242	11	2,55,11,992	64
2	Alirajpur	12,39,046	1	3,31,01,560	62	1,06,69,677	20	4,50,10,283	83
3	Annuppur	(-)21,88,347	1	1,75,97,520	43	46,82,522	8	2,00,91,695	52
4	Balaghat	(-)5,39,327	1	3,18,76,682	79	2,06,38,778	22	5,19,76,133	102
5	Balaghat-2	1,09,026	1	1,78,58,662	67	53,69,044	23	2,33,36,732	91
6	Barwani	64,05,762	1	9,43,43,711	125	2,08,70,649	18	12,16,20,122	144
7	Bhind	1,00,50,762	1	8,47,67,947	86	2,53,49,602	13	12,01,68,311	100
8	Bhopal	(-)61,36,149	1	1,23,42,948	39	65,81,937	5	1,27,88,736	45
9	Chhatarpur	(-)72,00,902	1	10,14,42,365	102	34,70,522	3	9,77,11,985	106

S.No.	DDO Name	O		2000-01 to 2017-18		2018-19 to 2020-21		Total	
		Balance	No. of cases	Balance	No. of cases	Balance	No. of cases	Balance	No. of cases
10	Damoh	(-)16,17,046	1	1,74,92,802	38	30,24,745	11	1,89,00,501	50
11	Datia	5,11,357	1	2,80,14,414	77	20,87,181	6	3,06,12,952	84
12	Dewas	27,40,497	1	68,12,75,02	124	2,44,83,638	19	9,53,51,637	144
13	Dindori	(-) 147,88,632	1	3,52,28,796	38	2,63,96,852	17	4,68,37,016	56
14	Guna	16,65,905	1	2,47,11,416	48	56,60,000	12	3,20,37,321	61
15	Harda	(-) 146,74,309	1	3,11,45,469	23	25,55,397	7	1,90,26,557	31
16	Hoshangabad	(-)67,35,556	1	3,53,76,862	65	1,94,77,837	19	4,81,19,143	85
17	Indore	3,08,249	1	2,32,34,078	36	1,58,86,239	19	3,94,28,566	56
18	Jabalpur	(-)4,93,562	1	85,66,240	30	90,99,342	9	1,71,72,020	40
19	Jhabua	(-)3,13,132	1	4,45,78,487	73	3,51,72,907	30	7,94,38,262	104
20	Katni	35,67,127	1	3,03,27,890	84	2,27,93,522	29	5,66,88,540	114
21	Khandwa	14,99,418	1	3,66,37,822	145	2,53,62,877	18	6,35,00,117	164
22	Khargone	0	0	4,79,62,103	113	2,45,05,267	29	7,24,67,370	142
23	Kukshi	21,57,094	1	37,41,109	9	1,72,26,278	17	2,31,24,481	27
24	Maheshwar	1,90,000	1	1,37,34,596	62	26,81,3827	11	40,73,84,23	74
25	Mandla	(-)21,97,553	1	1,80,31,334	29	48,60,028	13	2,06,93,809	43
26	Mandsaur	4,20,450	1	1,23,27,431	19	2,93,76,419	20	4,21,24,300	40
27	Morena	2,94,053	1	3,39,52,351	72	2,15,36,488	12	5,57,82,892	85
28	Narsinghpur	31,56,481	1	4,50,99,145	85	2,26,96,753	14	7,09,52,379	100
29	Neemuch	(-)66,31,612	1	1,07,69,100	30	31,12,628	4	72,50,116	35
30	Panna	3,01,53,136	1	10,47,97,113	129	1,21,12,089	16	14,70,62,338	146
31	Raisen	(-)19,18,120	1	4,27,40,465	134	1,74,65,993	26	5,82,88,338	161
32	Rajgarh	(-)4,84,365	1	4,29,35,973	82	68,06,516	8	4,92,58,124	91
33	Ratlam	0	0	32,12,9762	92	6,07,85,902	26	9,29,15,664	118

S.No.	DDO Name	O		2000-01 to 2017-18		2018-19 to 2020-21		Total	
		Balance	No. of cases	Balance	No. of cases	Balance	No. of cases	Balance	No. of cases
34	Satna	(-) 2,08,31,261	1	3,94,24,783	119	77,06,399	22	2,62,99,921	142
35	Sehore	2,97,330	1	5,68,40,691	58	1,55,45,379	8	7,26,83,400	67
36	Seoni	54,208	1	14,31,96,920	190	2,70,59,792	34	17,03,10,920	225
37	Shahdol	1,63,71,045	1	8,07,67,127	100	1,99,55,011	25	11,70,93,183	126
38	Shajapur	1,24,21,446	1	6,85,38,974	126	5,19,36,977	38	13,28,97,397	165
39	Sheopur	3,25,833	1	8,07,86,422	55	3,82,01,392	20	11,93,13,647	76
40	Shivpuri	(-) 2,03,24,537	1	6,30,67,094	132	6,37,00,350	38	1,06,44,2907	171
41	Sidhi	31,36,075	1	2,85,93,990	151	1,58,62,923	20	4,75,92,988	172
42	Singrauli	1,98,62,017	1	2,21,05,344	100	2,96,88,637	18	7,16,55,998	119
43	Ummariya	59,81,794	1	1,91,98,656	40	39,80,248	9	2,91,60,698	50
44	Vidisha	14,50,533	1	1,89,76,628	53	78,52,419	17	2,82,79,580	71
	Sub Total (B)	1,72,94,234	41	1,82,74,83,034	3,417	82,29,40,225	764	2,66,77,17,493	4,222
	Grand Total (A+B)	2,52,77,301	49	2,46,11,21,440	4,483	1,02,14,91,505	956	3,50,78,90,247	5,488

Appendix-2.1.19 (B) (i)**(Reference: Paragraph No. 2.1.12.5, Page No. 42)****Statement showing negative balance in contractor's head of Miscellaneous Deposit****(Amount in ₹)**

Sl. No.	DDO Name	Name of the Contractor	Agreement Year	Agreement No.	Balance as on 31.03.2021
1	Ashoknagar	Sanjay Dharamdas Hassanandani (ID: 7502)	2009-10	01/2009-10	(-)9,21,880
2	Ashoknagar	Narendra Singh Chouhan (ID: 9954)	2007-08	03/07-08	(-)2,00,806
3	Ashoknagar	Narendra Singh Chauhan (ID: 9950)	2007-08	02/2007-08	(-)2,95,239
4	Betul	Vinod Kumar Sahu (ID: 18781)	2013-14	131/PIU/BTL/2013	(-)79,903
5	Betul	Kamal Nayan Agrawal (ID: 30885)	2018-19	13/2018-19/PIU-2/MP03BR101	(-)1,77,900
6	Burhanpur	Upendra Singh Keer (ID: 21388)	2006-07	02-B/2006-07	(-)7,35,290
7	Burhanpur	Yogesh Vishwanath Mahajan (ID: 4203)	2018-19	04/2018-19_MP48606	(-)17,7051
8	Chhindwara	Suresh Kumar Agrawal (ID: 18759)	2010-11	05/ADB-5/2010-11/PIU-5/7146	(-)2,97,448
9	Chhindwara	Sonba Gulabrao Musale (ID: 13930)	2013-14	3/RRDA-1/2013-14/7504	(-)7,02,542
10	Chhindwara	Deepak Bindal (ID: 12239)	2013-14	20/MPRRDA/PIU-4/7219	(-)61,605
11	Chhindwara	Omprakash Kalia (ID: 14610)	2009-10	1A/RRDA/09-10	(-)50,000
12	Chhindwara	Ganpat Patel Macchirkey (ID: 9237)	2007-08	8/RRDA/07-08	(-)6,25,931
13	Chhindwara	Sonba Gulabrao Musale (ID: 13930)	2013-14	07/RRDA/13-14/7172	(-)5,000
14	Chhindwara	Nilay Jain (ID: 9641)	2008-09	14/GM/2008-09/4243	(-)33,778
15	Chhindwara	Gajanan Mohod (ID: 26605)	2016-17	03/2016-17/MPRRDA1/7233	(-)270
16	Chhindwara	Suresh Kumar Agrawal (ID: 18759)	2010-11	06/2010-11/MPRRDA-5/7149	(-)8,20,473
17	Chhindwara	Omprakash Kalia (ID: 14610)	2010-11	13/ADB-V/2010-11/7151/MPRRDA-5	(-)5,82,960
18	Chhindwara	Samim Ahmad (ID: 28676)	2019-20	01/2019-20/MPRRDA1/B11	(-)52
19	Dhar	Hitesh Jangir (ID: 8232)	2018-19	10/GM/PIU/Dhar-3/Dhar/18-19 PMGDSY-II (MP 11607)	(-)32,51,241
20	Dhar	Ramesh Chandra Raghuvanshi (ID: 9376)	2018-19	18/GM/PIU-1/Dhar/2018-19/PMGSY-II(MP11609)	(-)12,73,735

Sl. No.	DDO Name	Name of the Contractor	Agreement Year	Agreement No.	Balance as on 31.03.2021
21	Dhar	Hitesh Jangir (ID: 8232)	2018-19	09/GM/PIU-3/Dhar/18-19/PMGSY-II(MP11605)	(-)3,23,691
22	Dhar	Devi Lal Choudhary (ID: 7489)	2009-10	11/GM/PIU/D-1/09-10 (MP11138)	(-)2,944
23	Gwalior	Rambaran Singh Kushwah (ID: 8299)	2020-21	208 (MP 14 BR 102)	(-)2,01,566
24	Gwalior	Ravindra Singh Tomar (ID: 9433)	2018-19	158 MP - 1459)	(-)16,83,355
25	Gwalior	Om Prakash Sharma (ID: 6650)	2009-10	77	(-)2,51,000
26	Gwalior	Singh And Singh (ID: 9965)	2009-10	67	(-)6,21,194
27	Gwalior	Buddhapal Singh Jadon (ID: 9096)	2009-10	60	(-)10,54,388
28	Gwalior	SK S Chouhan (ID: 8816)	2004-05	Gwl/37/2004- 05	(-)2,33,982
29	Gwalior	Dinesh Gupta (ID: 8914)	2008-09	75	(-)13,06,828
30	Gwalior	Ravi Kant Bansal (ID: 16631)	2008-09	68	(-)18,64,714
31	Gwalior	Om Prakash Sharma (ID: 6650)	2016-17	165 (MP 14B03)	(-)3,79,299
32	Rewa	Vinay Kumar Dwivedi (ID: 31107)	2018-19	191/2018-19	(-)86,660
33	Rewa	Gaytri Prasad (ID: 7673)	2011-12	11	(-)1,06,729
34	Rewa	Krishna kant Sohgaura (ID: 5332)	2016-17	132/2016-17	(-)2,81,156
35	Rewa	Arun Kumar Tiwari (ID: 26611)	2016-17	117/2016-17	(-)2,50,248
36	Rewa	Surendra Pratap Singh (ID: 7889)	2009-10	109	(-)13,638
37	Rewa	Ram Nath Shukla (ID: 9939)	2012-13	4	(-)5,90,964
38	Rewa	Vijay Kumar Mishra (ID: 21523)	2009-10	93	(-)6,95,450
39	Rewa	Radha krishna Singh (ID: 8817)	2009-10	96	(-)28,527
40	Rewa	Gayatri Prasad Tiwari (ID: 7674)	2016-17	115/2016-17 (32156)	(-)7,00,000
41	Rewa	Krishna kant Sohgaura (ID: 5332)	2014-15	45	(-)1,76,954
42	Rewa	Devendra singh (ID: 7282)	2008-09	92	(-)3,06,103
43	Rewa	Ram Das Gupta (ID: 9335)	2016-17	130/2016-17	(-)1,26,623
44	Rewa	Pushpendra Tiwari (ID: 26739)	2016-17	116/2016-17	(-)38,95,305
45	Rewa	Arun Kumar Patel (ID: 6991)	2008-09	16	(-)57,791
46	Rewa	Fanindra Mani Mishra (ID: 9787)	2017-18	170/2017-18	(-)1,64,350
47	Sagar	Balraj Sahni (ID: 14245)	2007-08	1	(-)1,15,056
48	Sagar	M K Yadav (ID: 10490)	2007-08	65	(-)10,64,908
49	Sagar	Neelmadhav Earth Movers (ID: 8798)	2014-15	103 B06	(-)9,00,000
50	Sagar	Balram Singh Rajpoot (ID: 22440)	2016-17	14- (3397) 2016-17	(-)11,291
51	Sagar	Jinendra Kumar Jain (ID: 5030)	2016-17	21/2016-17(MP33124)	(-)42,000
52	Sagar	Kamal Sablok (ID: 9581)	2008-09	37	(-)12,97,679
53	Sagar	Mukesh Kumar Jain (ID: 8536)	2017-18	207 (2017-18) MP33607	(-)46,93,925
54	Sagar	Mahesh Kumar Guru (ID: 11204)	2012-13	33 (MP 3385)	(-)2,53,571
55	Sagar	Balram Singh Rajpoot (ID: 22440)	2016-17	26(2016-2017) MP33127	(-)34,821
56	Sagar	Roop Chand Jain (ID: 18661)	2013-14	82 (MP33502)	(-)2,02,658
57	Sagar	Mahesh Kumar Guru (ID: 11204)	2008-09	86	(-)6,03,179
58	Sagar	Ashok Kumar Jain (ID: 28)	2008-09	91	(-)1,91,185
59	Tikamgarh	Ravvi Singh Gour (ID: 7728)	2005-06	2005-06	(-)4,58,548

Sl. No.	DDO Name	Name of the Contractor	Agreement Year	Agreement No.	Balance as on 31.03.2021
60	Ujjain	Dharmendra Singh Chouhan (ID: 27311)	2018-19	09/2018-19 (MP43BR102)	(-)2,68,268
61	Ujjain	Atin Mohanbhai Patel (ID: 30898)	2018-19	04/2018-19 (MP-43602)	(-)2,20,085
62	Ujjain	Laljibhai Godadbhai Choudhary (ID: 8302)	2016-17	16/2016-17 (MP-43144) Re	(-)9,61,952
63	Ujjain	Dinesh Kumar Sharma (ID: 3386)	2006-07	01/2006-07	(-)96,357
64	Ujjain	Laljibhai Godadbhai Choudhary (ID: 8302)	2003-04	18 / 2003-04	(-)31,16,798
65	Ujjain	Sanjiv Kumar (ID: 20865)	2005-06	04/2005-2006	(-)13,92,330
66	Ujjain	Vandana Pathak (ID: 10374)	2006-07	06/2006-07	(-)55,704
				Sub Total (A)	(-)4,16,76,878
1	Agar	Nitin Kumar Tyagi (ID: 27287)	2018-19	10/2018-19(MP-51-BR-101)	(-)36,823
2	Alirajpur	N S Yadav (ID: 14242)	2003-04	2/2003-2004	(-)40,14,526
3	Alirajpur	Munna Bhai (ID: 7474)	2008-09	06/2008-09	(-)1,00,000
4	Alirajpur	Suresh Kumar Gupta (ID: 10139)	2018-19	11/2018-19/MP4941	(-)21,349
5	Annuppur	Gyan Chand Jain (ID: 6662)	2007-08	13	(-)3,30,104
6	Annuppur	Bal Mukund Khedia (ID: 18635)	2016-17	03 of 2016-17, Package No.- MP-46B02	(-)77,541
7	Balaghat	Nemi Chand Nahar (ID: 8688)	2008-09	06/PIU-I/BGT/2008-2009	(-)13,58,873
8	Balaghat	Rajendra KIsanlal Sancheti (ID: 9132)	2004-05	12/PIU/BGT 2004-05	(-)57,335
9	Balaghat-2	Naresh Narayan Pugalia (ID: 8692)	2005-06	03/PIU/BGT 2005-2006	(-)46,52,536
10	Balaghat-2	Raising Sakharam Machirke (ID: 9235)	2002-03	5/PIU/BGT 2002-03	(-)1,50,000
11	Balaghat-2	Nemi Chand Nahar (ID: 12843)	2018-19	17/PIU-II/BGT/18-19 MP01232	(-)16,67,418
12	Balaghat-2	Ganpat Patel Macchirkey (ID: 9237)	2008-09	01/PIU/BGT/08-09	(-)55,000
13	Balaghat-2	Naresh Narayan Pugalia (ID: 8692)	2006-07	6/PIU/BGT/2006-07	(-)5,000
14	Balaghat-2	Ganpat Patel Macchirkey (ID: 9237)	2006-07	06/PIU-2/BGT/2006-07	(-)28,672
15	Balaghat-2	NNBV Venkateshwara Rao (ID: 18904)	2004-05	1/PIU/BGT 2004-05	(-)600
16	Balaghat-2	Raising Sakharam Machirke (ID: 9235)	2005-06	08/PIU/BGT 2005-2006	(-)3,58,250
17	Balaghat-2	Raising Sakharam Machirke (ID: 9235)	2002-03	9/PIU/BGT 2002-03	(-)7,586
18	Balaghat-2	Naresh Nilamchandji Pugalia (ID: 8703)	2009-10	03/PIU-II/BGT/2009-10	(-)60,514
19	Balaghat-2	Ganpat Patel Macchirkey (ID: 9237)	2008-09	15/PIU-II/BGT/2008-2090	(-)84,938

Sl. No.	DDO Name	Name of the Contractor	Agreement Year	Agreement No.	Balance as on 31.03.2021
20	Barwani	Arvindbhai Amsutlal Domadia (ID: 6024)	2008-09	13/2008-09	(-)13,28,080
21	Barwani	Sadanand Babaji Rawool (ID: 17219)	2015-16	10/PMGSYMP0229A(B/W)SDW/2015-16 SB Rawool	(-)7,60,000
22	Barwani	Onkar Yadav (ID: 8911)	2007-08	3/2007-08	(-)4,99,483
23	Barwani	Rakesh Patidar (ID: 889)	2006-07	3/2006-07	(-)10,43,330
24	Barwani	Virendra Pratap Singh (ID: 21266)	2006-07	4/2006-07	(-)8,58,022
25	Bhind	M P Singh Tomar (ID: 8368)	2005-06	04/2005-2006	(-)8,49,351
26	Bhind	Rudrapal Singh Bhadoria (ID: 8093)	2005-06	3/2005-2006	(-)7,32,487
27	Bhind	Shree Construction Company (ID: 6667)	2006-07	05/2006-07	(-)2,52,234
28	Bhind	Rudrapal Singh Bhadoriya (ID: 8093)	2008-09	02/25.04.2008	(-)6,24,000
29	Bhind	Umesh Dixit (ID: 9023)	2014-15	58/14-15/MP04504	(-)964
30	Bhind	Rudrapal Singh Bhadoria (ID: 8121)	2007-08	06/18.05.07	(-)1,80,202
31	Bhopal	Veer Singh (ID: 10386)	2008-09	110/PMGSY/2008	(-)10,53,845
32	Bhopal	B S Rao (ID: 9569)	2008-09	115/PMGSY/2008	(-)25,245
33	Bhopal	Madan Gopal Agrawal (ID: 6791)	2008-09	117/2008-09	(-)2,17,598
34	Bhopal	Ramgopal Gupta (ID: 7439)	2008-09	109 / PMGSY/ 2008	(-)5,73,295
35	Bhopal	B S Rao (ID: 9569)	2008-09	116/PMGSY/2008	(-)72,174
36	Bhopal	Rais Ahmed Khan (ID: 15913)	2008-09	122/PMGSY/2008	(-)1,08,715
37	Bhopal	Sukh deo Lokhande (ID: 10799)	2008-09	121 / PMGSY/ 2008	(-)6,71,453
38	Bhopal	Govind Rai (ID: 7736)	2008-09	108 / PMGSY/ 2008	(-)4,81,468
39	Chhatarpur	Rajesh Kumar Agarwal (ID: 7988)	2012-13	17/GM/MP-0676/2012-13	(-)21,10,602
40	Damoh	Manak Patel (ID: 10610)	2007-08	02/2007	(-)20,000
41	Damoh	Shashi Shankar Chaubey (ID: 18725)	2013-14	07/2013-14 (0839)	(-)16,500
42	Damoh	Preetam Rai (ID: 11055)	2019-20	04/PMGSY-II/08-601	(-)2,15,255
43	Datia	SK S Chouhan (ID: 8816)	2005-06	Dat/44/0951/2005-06	(-)6,66,806
44	Datia	Durga Prasad Gupta (ID: 7932)	2012-13	42/2012-2013/0930	(-)27,207
45	Datia	Arun Awasthi (ID: 10096)	2010-11	16/01.04.2010/0960	(-)2,76,579
46	Datia	Omkar Bharadwaj (ID: 8906)	2012-13	39/18.12.12/2012-13/0926	(-)3,95,693
47	Dewas	Hitesh Jangir (ID: 8232)	2018-19	15/2018-19 (MP 10603 Final)	(-)38,87,065
48	Dewas	Anil Kumar Agrawal (ID: 18371)	2011-12	13/2011-2012(MP1034) FIINAL	(-)5,78,204
49	Dewas	Himmat Singh Thakur (ID: 7848)	2018-19	13/2018-19(MP10605)	(-)25,63,365
50	Guna	Rajesh Gupta (ID: 16848)	2005-06	01/2005(MP-1315)	(-)41,250
51	Guna	Anil Kumar Shivhare (ID: 253)	2014-15	12/2014-15(MP-13106) PMGSY-GUNA	(-)9,98,354
52	Hoshangabad	Chandar Bhan Lalchandani (ID: 8203)	2004-05	20 / 2004	(-)10,13,455

Sl. No.	DDO Name	Name of the Contractor	Agreement Year	Agreement No.	Balance as on 31.03.2021
53	Hoshangabad	Kamal Bachhani (ID: 6581)	2014-15	07 / 2014	(-)54,821
54	Indore	B B Agrawal (ID: 10244)	2005-06	03/2005-06	(-)13,500
55	Jabalpur	Atul Kumar Jain (ID: 1974)	2013-14	21/2013-14	(-)25,000
56	Jhabua	Hitesh Jangir (ID: 8232)	2018-19	10/2018-19/PMGSY-II/Jhabua/MP19602 (2nd)	(-)23,88,110
57	Jhabua	Hitesh Jangir (ID: 8232)	2018-19	New 10/2018-19/PMGSY-II/Jhabua/MP19602	(-)61,11,890
58	Jhabua	Ishar Sing Siddhu (ID: 4668)	2008-09	4/2008-09(PK-1952A)	(-)58,949
59	Jhabua	Mukesh Patel (ID: 18844)	2003-04	5/2003-04(MP1909)	(-)1,65,000
60	Jhabua	Hitesh Jangir (ID: 8232)	2018-19	14/18-19/MP19145	(-)66,01,083
61	Jhabua	Hitesh Jangir (ID: 8232)	2018-19	18/18-19/MP19146	(-)45,48,459
62	Jhabua	Arvindbhai madhubhai Patel (ID: 11425)	2008-09	18/2008-09 (PK-19108)	(-)25,750
63	Jhabua	Kedar Mal Jakhetiya (ID: 8192)	2003-04	9/2003-2004	(-)12,89,905
64	Jhabua	Ishar Sing Siddhu (ID: 4668)	2008-09	2/2008-09 (PK-19-49)	(-)5,993
65	Katni	Chandra Srihari Naidu (ID: 7582)	2008-09	05/2008	(-)1,02,670
66	Katni	Manish Kumar Agrawal (ID: 10294)	2008-09	10/2008	(-)1,72,464
67	Katni	S N Pandey (ID: 9556)	2008-09	02/2008	(-)1,70,715
68	Katni	B B Agrawal (ID: 10244)	2008-09	6	(-)57,944
69	Katni	Balraj Singh (ID: 26215)	2016-17	22/KTE/2016-17/MP-2075	(-)57,688
70	Katni	Sudeep Jain (ID: 1833)	2007-08	02	(-)3,58,234
71	Katni	S N Pandey (ID: 9556)	2008-09	11/2008	(-)2,65,796
72	Katni	G RajSekhar Rao (ID: 21268)	2006-07	4/2006	(-)1,50,000
73	Katni	Sudeep Jain (ID: 1834)	2008-09	12/2008	(-)47,50,872
74	Khandwa	Rajesh Kumar Garg (ID: 8147)	2014-15	08-K/2014-15(MP21B09)	(-)97,249
75	Khandwa	Rajesh Kumar Garg (ID: 8147)	2014-15	07-K/2014-15	(-)1,26,204
76	Khandwa	Rajendra Kumar Bansal (ID: 26139)	2015-16	26-K/2015-15(Package No. MP21B025)	(-)87,388
77	Khandwa	Jitendra Singh Sawner (ID: 18715)	2018-19	01-K/2018-19(Package No. MP21119)	(-)4,99,227
78	Khandwa	Rajesh Kumar Garg (ID: 8147)	2016-17	25-K/2016-17(Package No. MP21B022)	(-)98,710
79	Khandwa	Ashok Kumar Kothari (ID: 7149)	2012-13	10-K/2012-13 MP-21107	(-)100
80	Khandwa	Anil Kumar Agrawal (ID: 6911)	2008-09	10	(-)48,486
81	Khandwa	B B Agrawal (ID: 10244)	2003-04	15/2003-04	(-)2,39,155
82	Khandwa	Kailash Jakhetia (ID: 8195)	2006-07	03-K/2006-07	(-)4,52,907
83	Khandwa	Jyoti Builders (ID: 22884)	2014-15	34-K/2014-15(MP-21B08)	(-)9,34,811
84	Khandwa	Rajesh Kumar Garg (ID: 8147)	2014-15	10-K/2014-15(MP21B015)	(-)14,11,416

Sl. No.	DDO Name	Name of the Contractor	Agreement Year	Agreement No.	Balance as on 31.03.2021
85	Khargone	B B Agrawal (ID: 10244)	2005-06	03/2005-06	(-)21,38,160
86	Kukshi	Suresh Kumar Gupta (ID: 10139)	2018-19	03/2018-19	(-)29,274
87	Kukshi	Ashutosh Mewara (ID: 14219)	2009-10	23/GM/MPRRDA/PIU/09	(-)27,49,989
88	Mandla	Harinder Singh Broca (ID: 4373)	2006-07	7/PIU 2006-2007	(-)3,44,800
89	Mandla	Nitin Barsaiya (ID: 7730)	2007-08	2/PIU/MANDLA/2007-2008	(-)10,00,000
90	Mandla	Abdul Aziz (ID: 429)	2013-14	19/PIU/2013-14	(-)3,501
91	Mandla	Ramesh Chand Jain (ID: 10377)	2016-17	06/MP2384/2016-17	(-)19,800
92	Mandsaur	Rupesh Kumar Jangid (ID: 8241)	2016-17	60/16-17	(-)10,08,643
93	Mandsaur	Bhanwar Lal Kumawat (ID: 16200)	2012-13	25/2012-13	(-)6,76,375
94	Morena	Hareesh Gupta (ID: 7329)	2008-09	07/2008-09	(-)1,46,439
95	Morena	Suresh Chand Gupta (ID: 10134)	2008-09	08/2008-09	(-)1,80,182
96	Morena	Rambaran Singh Kushwah (ID: 8299)	2018-19	04/2018-2019 (MP25-BR101)	(-)19,300
97	Morena	Ravindra Singh Tomar (ID: 9433)	2016-17	02/2016-2017(2589)	(-)10,85,400
98	Morena	Buddhapal Singh Jadon (ID: 15464)	2009-10	03/2009-10	(-)25,22,664
99	Morena	Biredndra Singh Tomar (ID: 8089)	2008-09	36/2008-09	(-)6,59,024
100	Morena	Jagdish Prasad Sharma (ID: 7958)	2004-05	6/2004-2005	(-)1,61,551
101	Narsinghpur	R K Rai (ID: 9145)	2007-08	05	(-)11,77,866
102	Narsinghpur	Sachin Kumar Shastri (ID: 30678)	2018-19	11/SAC/MPRRDA/PACKAGE NO. MP26130	(-)5,00,000
103	Narsinghpur	Amarjeet Singh Chhabra (ID: 12259)	2007-08	11/MPRRDA/07-08	(-)1,53,917
104	Narsinghpur	R K Rai (ID: 13061)	2002-03	7 / MPRRDA / 2002-2003	(-)1,39,378
105	Neemuch	Jawaharlal Ishwarlal Agrawal (ID: 6938)	2003-04	09/2003-2004	(-)12,30,900
106	Neemuch	Puran Anjana (ID: 2767)	2005-06	05/2005-2006	(-)90
107	Neemuch	Hitesh Jangir (ID: 8232)	2017-18	10/2017-18 (MP27601)	(-)1,66,353
108	Neemuch	Puran Anjana (ID: 2767)	2013-14	02/2013-14	(-)7,370
109	Neemuch	Mangesh V Sanghai (ID: 13949)	2013-14	01/2013-14	(-)8,13,430
110	Neemuch	Rupesh Kumar Jangid (ID: 8241)	2017-18	10 / 2017-2018 (MP27601)	(-)40,793
111	Panna	Jagdish Prasad Gautam (ID: 7957)	2006-07	25/2006-07 MP-2815	(-)14,89,631
112	Panna	Jagdish Prasad Gautam (ID: 7957)	2006-07	19/2006-07 MP-2853	(-)10,34,534
113	Panna	Shri pal Agrawal (ID: 18213)	2012-13	08/2012-13 MP-2830 (B/W)	(-)21,619
114	Panna	Suresh Chand Gupta (ID: 20502)	2013-14	18/2013-14 MP-2849	(-)8,75,762
115	Panna	Ashok Kumar Shriwastava (ID: 21050)	2006-07	20/2006-07 MP-2802B	(-)2,51,502
116	Panna	Kailash Singh (ID: 6639)	2008-09	07/2008-09 MP 2839	(-)2,74,930
117	Panna	Arun Kumar Dubey (ID: 1141)	2004-05	05/2004-05	(-)3,37,333
118	Panna	Arun Kumar Dubey (ID: 1141)	2004-05	4/2004-05PACKAGE NO. 2806	(-)10,27,150

Sl. No.	DDO Name	Name of the Contractor	Agreement Year	Agreement No.	Balance as on 31.03.2021
119	Panna	G RajSekhar Rao (ID: 21268)	2006-07	24/2006-07 MP 2813	(-)17,12,698
120	Panna	G RajSekhar Rao (ID: 21268)	2004-05	4/2004-05	(-)4,89,724
121	Panna	Jagdish Prasad Gautam (ID: 7957)	2005-06	13/2005-06 4001C	(-)1,68,948
122	Panna	Jasbir Singh (ID: 4704)	2006-07	18/2006-07 MP-2814	(-)45,29,300
123	Panna	Rakesh Kumar Malik (ID: 4705)	2005-06	8/2005-06 MP-2851	(-)13,15,849
124	Panna	Rakesh Kumar Yadav (ID: 7200)	2003-04	13/2003-04	(-)1,20,120
125	Panna	Rakesh Kumar Yadav (ID: 7200)	2004-05	2/2004-05	(-)58,27,020
126	Panna	Rakesh Kumar Yadav (ID: 7200)	2003-04	7/2003-04	(-)9,23,428
127	Panna	Ramesh Kumar Siwach (ID: 9371)	2004-05	1/2004-05	(-)64,317
128	Panna	Sanjiv Kumar (ID: 20865)	2006-07	21/2006-07 MP-2854	(-)3,60,017
129	Panna	Santosh Kumar Gupta (ID: 18700)	2006-07	28/2006-07 MP2802A	(-)1,03,037
130	Panna	Vinod Trivedi (ID: 13710)	2006-07	22/2006-07MP 2802	(-)33,475
131	Panna	Vinod Kumar Rai (ID: 6976)	2003-04	12/2003-04	(-)6,39,470
132	Panna	Santosh Kumar Gupta (ID: 18700)	2005-06	12/2005-06 4001D	(-)20,000
133	Raisen	Ravindra Kumar Jhala (ID: 9174)	2018-19	86/PMGSY-II(ADB)/MP29610/2018	(-)3,56,523
134	Raisen	Shiv Singh Chouhan (ID: 9767)	2014-15	121/PMGSY/2014 (MP2997)	(-)2,50,000
135	Raisen	Madan Lal Partners (ID: 8482)	2014-15	112/PMGSY/2014	(-)1,56,000
136	Raisen	S Muniyan Raisen (ID: 6027)	2006-07	9/ADB/06 (2957)	(-)11,47,344
137	Raisen	Rakesh Saxena (ID: 9065)	2013-14	105/PMGSY/13	(-)55,924
138	Raisen	Shiv Singh Chouhan (ID: 9767)	2018-19	202/PMGSY-II/2018 (MP29602)	(-)21,000
139	Raisen	A R Modi (ID: 9854)	2007-08	29/PMGSY/07	(-)1,66,486
140	Raisen	Vinay Kumar Thakur (ID: 11094)	2010-11	63/PMGSY/2010	(-)1,32,255
141	Raisen	Arvindbhai Amsutlal Domadia (ID: 6024)	2006-07	12/A.D.B/06	(-)48,65,389
142	Raisen	Devendra Basediya (ID: 7182)	2010-11	02/ADB/2010 (B.W.)	(-)12,270
143	Rajgarh	Anil Kumar Shivhare (ID: 252)	2006-07	03/2006-07/BIAORA	(-)71,374
144	Rajgarh	Akhilesh Kumar Tiwari (ID: 6956)	2008-09	09/3037/PHASE-9/30.05.2008	(-)2,00,000
145	Rajgarh	Anil Kumar Shivhare (ID: 252)	2005-06	04/2005-06/BIAORA/04-10-2005	(-)60,000
146	Rajgarh	Anil Kumar Shivhare (ID: 6716)	2008-09	06/3033/PHASE-9/30.05.2008	(-)1,00,000
147	Satna	Rajesh Kaila (ID: 9291)	2005-06	1/PIU/SATNA/05	(-)1,85,856
148	Satna	Vikramaditya singh (ID: 71)	2005-06	8/PIU/SATNA/05-06	(-)2,89,787
149	Satna	Vikramaditya singh (ID: 71)	2005-06	9/PIU/SATNA/05-06	(-)10,17,937
150	Satna	Atul Singh Parihar (ID: 6735)	2006-07	8/PIU/SATNA/06	(-)40,556
151	Satna	Mrigendra Singh (ID: 21955)	2013-14	41/PIU/13-14	(-)2,45,285
152	Satna	Kailash Singh (ID: 6639)	2008-09	07/PIU-1/08/MP3433	(-)9,24,000
153	Satna	Manni k Singh (ID: 9414)	2016-17	04/PIU/16-17/MP34107	(-)9,06,121
154	Satna	Kushal Prasad Patel (ID: 5724)	2015-16	24/PIU SATNA/2015-16	(-)12,154

Sl. No.	DDO Name	Name of the Contractor	Agreement Year	Agreement No.	Balance as on 31.03.2021
155	Satna	Ajay Kumar Singh (ID: 6810)	2006-07	4/PIU/06/SATNA	(-)68,235
156	Satna	Kailash Singh (ID: 8134)	2008-09	7/PIU-2/08-09 SATNA	(-)61,172
157	Satna	Kailash Singh (ID: 6639)	2012-13	21/PIU/12-13/MP34503	(-)70,000
158	Sehore	Madan Gopal Agrawal (ID: 6791)	2013-14	123/MP35503/ADB-VI/2013	(-)2,75,572
159	Sehore	Kushal Guru construction (ID: 8298)	2005-06	62/PMGSY/2005	(-)2,60,000
160	Seoni	Manesh Kumar Parmar (ID: 8547)	2011-12	07/GM/2011-12/MP36-I-140	(-)72,290
161	Seoni	Rajeshkumar Khajre Lodhi (ID: 8346)	2012-13	07/GM/2012-13/MP36-I-122	(-)23,720
162	Seoni	Nilesh Kankariya (ID: 14422)	2018-19	03/2018-19/MP-36608	(-)1,82,507
163	Shahdol	Prashant Singh (ID: 21647)	2008-09	9 OF 2008-2009 PIU NO 2 SDL PACKAGE MP 3881	(-)7,68,000
164	Shahdol	Satish Kumar Gupta (ID: 17698)	2011-12	02 OF 2011-2012 PACKAGE NO. MP-38-I-90 PIU NO. 1 SHAHDOL	(-)20,000
165	Shahdol	Shiv Shankar Goyal (ID: 4049)	2014-15	02 OF 2014-2015 Package MP 38101	(-)2,51,598
166	Shahdol	Mahipal Singh (ID: 8375)	2012-13	02 OF 2012-2013 PACKAGE MP-38-99	(-)5,47,961
167	Shajapur	Devi Prasad Sonaniya (ID: 3220)	2006-07	08 / 2006-07 / 3915	(-)15,28,372
168	Shajapur	Narendra Singh Rajput (ID: 10724)	2006-07	07/2006-07/3921	(-)4,94,271
169	Shajapur	Balveer chand Jethi (ID: 1796)	2006-07	4/2006-07	(-)60,000
170	Shajapur	Rajesh Kumar Garg (ID: 8147)	2013-14	18/2013-14(MP-3989)	(-)18,10,610
171	Shajapur	Om Prakash Maheshwari (ID: 8887)	2006-07	02/2006-2007	(-)19,996
172	Shajapur	Kailash Narayn Dubey (ID: 23142)	2015-16	37/2015-16(MP-39B09)	(-)61916
173	Shajapur	Om Prakash Maheshwari (ID: 8887)	2007-08	13/2007-08	(-)14,999
174	Shajapur	Rajesh Kumar Garg (ID: 8147)	2013-14	10/2013-14(MP-3982)	(-)20,000
175	Shajapur	Anil Kumar Agrawal (ID: 6911)	2006-07	5/2006-07	(-)19,998
176	Shajapur	Anil Kumar Agrawal (ID: 6912)	2006-07	10 / 2006-07	(-)4,82,277
177	Shajapur	Om Prakash Maheshwari (ID: 8887)	2005-06	5/2005-06	(-)2,99,208
178	Shajapur	Anil Kumar Agrawal (ID: 6911)	2005-06	3/2005-06	(-)4,64,423
179	Shajapur	Goverdhan Singh Dangi (ID: 4124)	2008-09	09 / 2008-09 (MP-3931)	(-)54,456
180	Shajapur	Rupesh Kumar Jangid (ID: 8241)	2015-16	40/2015-16(MP-3991)	(-)5
181	Shajapur	Vimal Jhunjhunwala (ID: 23418)	2016-17	37/2016-17(MP-39123)	(-)22,700
182	Shajapur	A N S Constructions (ID: 1019)	2003-04	13/2003-2004	(-)11,02,823
183	Sheopur	Om prakash Agrawal (ID: 14606)	2007-08	22	(-)9,70,875
184	Sheopur	Mahesh Chand Goyal (ID: 8521)	2013-14	03-3726	(-)2,50,761

Sl. No.	DDO Name	Name of the Contractor	Agreement Year	Agreement No.	Balance as on 31.03.2021
185	Sheopur	Ramesh Chand Goyal (ID: 9368)	2014-15	07-3728	(-)19,43,96
186	Shivpuri	Pawan Kumar Jain (ID: 20440)	2008-09	76/4038	(-)6,56,636
187	Shivpuri	Dinesh Gupta (ID: 8914)	2016-17	184/4094	(-)4,00,000
188	Shivpuri	Dinesh Gupta (ID: 8914)	2014-15	26	(-)2,41,063
189	Shivpuri	Dinesh Gupta (ID: 8914)	2017-18	25	(-)1,41,644
190	Shivpuri	Sunil Kumar Jain (ID: 921)	2009-10	84	(-)1,65,920
191	Shivpuri	Hakim Singh (ID: 7780)	2012-13	168	(-)29,000
192	Shivpuri	Sunil Kumar Jain (ID: 921)	2014-15	147/40503	(-)48,232
193	Shivpuri	Sunil Kumar Jain (ID: 921)	2008-09	67	(-)7,07,721
194	Shivpuri	Ajad Kumar Jain (ID: 6822)	2016-17	182/40116	(-)6,98,404
195	Shivpuri	Om Prakash Goyal (ID: 9013)	2008-09	15 5601B	(-)1,20,706
196	Shivpuri	Rudrapal Singh Bhadoriya (ID: 8093)	2007-08	23-4016	(-)1,90,506
197	Shivpuri	Rakesh Choksay (ID: 16211)	2010-11	16 5601 A	(-)6,376
198	Shivpuri	Sreenivasa Rao Peddu (ID: 7896)	2010-11	9	(-)85,287
199	Sidhi	Abhay Mishra (ID: 478)	2004-05	08 OF 04-05	(-)29,61,000
200	Sidhi	C S Anand (ID: 7310)	2005-06	09 OF 05-06	(-)6,15,593
201	Sidhi	Ganesh Pratap Singh (ID: 3889)	2004-05	06 OF 04-05	(-)10,472
202	Sidhi	Trilok Chand Gupta (ID: 21044)	2007-08	01 OF 07-08	(-)23,89,041
203	Sidhi	Virendra Kumar Pathak (ID: 1310)	2003-04	02 OF 2003-2004	(-)3,71,308
204	Sidhi	Birendra Singh (ID: 9449)	2008-09	30 OF 08-09	(-)21,15,052
205	Sidhi	Anurag Singh (ID: 8110)	2011-12	03/S2 OF 2011-2012	(-)44,241
206	Sidhi	Brijesh Pratap Singh (ID: 20209)	2008-09	40 OF 08-09	(-)39,72,231
207	Sidhi	Krishna Dev Singh (ID: 8104)	2008-09	16/S4 OF 08-09	(-)75,000
208	Sidhi	H S Pandey (ID: 4276)	2008-09	10 OF 08-09	(-)6,63,200
209	Sidhi	Buddhiman singh chandel (ID: 7303)	2011-12	11/S2 OF 11-12	(-)50,000
210	Sidhi	Rajendra Singh Baghel (ID: 7127)	2012-13	10/S2 OF 2012-13	(-)2,30,349
211	Sidhi	Gyan Chand Jain (ID: 9510)	2008-09	02/S-4 OF 08-09	(-)11,80,000
212	Sidhi	Brijesh Pratap Singh (ID: 20209)	2008-09	39 OF 08-09	(-)9,28,811
213	Sidhi	Ganesh Pratap Singh (ID: 7597)	2008-09	28 OF 08-09	(-)7,81,097
214	Sidhi	Bhagwati Singh (ID: 8274)	2008-09	07/S4 OF 08-09	(-)5,75,500
215	Sidhi	Bhagwati Singh (ID: 8274)	2008-09	08/S4 OF 08-09	(-)2,39,000
216	Sidhi	Birendra Singh (ID: 9449)	2007-08	06 OF 07-08	(-)14,56,360
217	Sidhi	C S Anand (ID: 7310)	2006-07	05 OF 06-07	(-)2,69,564
218	Sidhi	J L Bakshi (ID: 14253)	2002-03	05/GM/SIDHI/02-03	(-)21,70,735
219	Sidhi	Krishan Kumar Bhawsinka (ID: 5204)	2007-08	04 OF 07-08	(-)15,48,463
220	Sidhi	Krishna Pratap Singh (ID: 20363)	2007-08	05 OF 07-08	(-)74,110
221	Sidhi	Nagendra Rai (ID: 894)	2008-09	02 OF 08-09	(-)11,05,558
222	Sidhi	Nagendra Rai (ID: 894)	2007-08	07 OF 07-08	(-)85,000
223	Sidhi	Nagendra Rai (ID: 894)	2006-07	16 OF 06-07	(-)1,10,000
224	Sidhi	Rajkumar Singh (ID: 6654)	2007-08	02 OF 07-08	(-)15,59,274
225	Sidhi	Triveni Prasad Mishra (ID: 21061)	2006-07	03 OF 06-07	(-)13,67,464
226	Sidhi	Triveni Prasad Mishra (ID: 21061)	2006-07	04 OF 06-07	(-)3,58,505
227	Sidhi	Vinod Kumar Shukla (ID: 9940)	2007-08	03 OF 07-08	(-)1,65,327

Sl. No.	DDO Name	Name of the Contractor	Agreement Year	Agreement No.	Balance as on 31.03.2021
228	Singraulli	Narayan Das Vaishya (ID: 25542)	2017-18	107 of 2017-18 pkg 5056	(-)2,49,781
229	Singraulli	Jakeer Husan (ID: 22429)	2014-15	05 of 2014-15 pkg. 5029	(-)1,21,659
230	Singraulli	Kishor Jaiswal (ID: 10307)	2008-09	10 OF 08-09 PKG MP-41100	(-)4,06,450
231	Singraulli	Jagdish Tiwari (ID: 10170)	2008-09	15 OF 08-09 PKG. 4181	(-)3,15,515
232	Singraulli	Jagdish Tiwari (ID: 6709)	2008-09	14 OF 08-09 PKG. 4123	(-)3,75,513
233	Singraulli	Rajendra Singh Baghal (ID: 7126)	2007-08	05W OF 07-08	(-)4,94,013
234	Singraulli	Sadanand Gupta (ID: 9583)	2008-09	13 OF 08-09 PKG. 4143	(-)5,28,215
235	Singraulli	Daya shankar Shukla (ID: 7866)	2008-09	08 OF 08-09 PKG. NO MP-4191	(-)8,22,177
236	Singraulli	Kishor Jaiswal (ID: 10307)	2008-09	05/W3 OF 08-09 PKG NO MP-5013	(-)6,92,489
237	Singraulli	Gajendra Singh Parihar (ID: 18513)	2008-09	10/W3 OF 08-09	(-)2,05,295
238	Singraulli	Anand Kumar Sharma (ID: 6891)	2008-09	3/19-05-2008	(-)4,50,000
239	Singraulli	Kulwant Singh Bharara (ID: 8256)	2008-09	06/04-06-2008	(-)2,65,739
240	Singraulli	Jyotir Bhushan Shahi (ID: 7929)	2017-18	98 of 2017-18 Pkg.5069	(-)4,28,285
241	Singraulli	Madhusudhan Singh (ID: 8466)	2008-09	05/W2 OF 08-09 FOR PKG NO. MP-5001	(-)10,89,193
242	Singraulli	Mangal Prasad Agrahari (ID: 8539)	2008-09	03/W2 OF 08-09 PKG NO. MP-5004	(-)3,70,889
243	Singraulli	Sanjay Pratap Singh (ID: 13488)	2008-09	06/W2/20.10.08	(-)3,85,000
244	Singraulli	Sunil Kumar Singh (ID: 8084)	2007-08	10 OF 07-08 DT 17-08-07 FOR PKG NO 4172	(-)22,58,742
245	Singraulli	Shyam Sundar Gupta (ID: 8775)	2012-13	02 OF 12-13 PACKAGE 5018	(-)10,36,494
246	Singraulli	Shyam Sundar Gupta (ID: 8775)	2017-18	99 of 2017-18 Pkg.5068	(-)1,03,103
247	Singraulli	Kishor Jaiswal (ID: 10307)	2008-09	02/W3 OF 08-09 FOR PKG. NO. MP-5008	(-)2,70,260
248	Singraulli	Kishor Jaiswal (ID: 10307)	2008-09	03/W3 OF 08-09 FOR PKG NO. MP-5009	(-)4,22,092
249	Singraulli	Kishor Jaiswal (ID: 10307)	2008-09	04/W3 OF 08-09 FOR PKG NO MP-5010	(-)9,20,821
250	Singraulli	Krishna Kumar Bhawasinka (ID: 8096)	2009-10	11/W3 OF PKG NO MP-5015	(-)2,32,407
251	Singraulli	Nagendra Rai (ID: 894)	2007-08	07 OF 07-08	(-)4,80,931
252	Singraulli	Nagendra Rai (ID: 894)	2006-07	16 OF 06-07	(-)88,034
253	Singraulli	Rajendra Singh Baghel (ID: 7127)	2008-09	04/W2 OF 08-09	(-)8,64,722
254	Singraulli	Sona Bachha Agrahari (ID: 10213)	2009-10	06/W3 OF PKG NO. MP-5011	(-)3,87,972

Sl. No.	DDO Name	Name of the Contractor	Agreement Year	Agreement No.	Balance as on 31.03.2021
255	Singraulli	Vinod Kumar Jain (ID: 10447)	2008-09	08/W3 OF 08-09 FOR PKG MP-5014	(-)5,61,279
256	Singraulli	Nagendra Rai (ID: 894)	2013-14	22 OF 13-14 PACKAGE NO. MP5033	(-)33,964
257	Singraulli	Shyam Murari Singh (ID: 21933)	2013-14	24 of 13-14 package 5017	(-)41,70,000
258	Singraulli	Triveni Prasad Mishra (ID: 21061)	2006-07	04 OF 06-07	(-)3,50,516
259	Singraulli	Sadanand Gupta (ID: 9583)	2008-09	12 OF 08-09 PKG. 4193	(-)3,38,481
260	Ummariya	Satish Kumar Garg (ID: 7477)	2011-12	04-12.01.2012 PACKAGE NO. MP-4419 (BALANCE WORK)	(-)3,25,133
261	Ummariya	Satish Kumar Gupta (ID: 17698)	2010-11	63 OF 2010-2011	(-)54,91,000
262	Ummariya	Chandra Srihari Naidu (ID: 7582)	2012-13	03/2012-13	(-)25,772
263	Vidisha	Pramod Kumar Gupta (ID: 15325)	2016-17	06/2016-17/PIU-2 (4578)	(-)5,16,769
264	Vidisha	Ritesh Anand (ID: 6890)	2016-17	18/2016-17/PIU-2 (4579)	(-)6
265	Vidisha	Mangal Singh Rajput (ID: 23170)	2019-20	05/2019-20/PIU-2 (4591 BW)	(-)10,26,926
266	Vidisha	Anil Kumar Shivhare (ID: 254)	2012-13	10/2012-13 (B-2, PKG 4532)	(-)93,799
267	Vidisha	Raj Kumar Gupta (ID: 11541)	2010-11	01/2010-2011 (ADB-V-4564)	(-)10,76,095
Sub Total (B)					(-) 18,71,03,588
Grand Total (A+B)					(-) 22,87,80,466

Appendix-2.1.19 (B) (ii)**(Reference: Paragraph No. 2.1.12.5, Page No. 42)****Statement showing negative balance in 0: head of Miscellaneous Deposit in OMMAS**

S.No.	District Name	Name of the Contractor	Agreemented Year	Agreement No.	Balance as on 31.03.2021 (in ₹)
1	Ashoknagar	- 0(ID: 0)	0	0	(-)1,54,20,374
2	Dhar	- 0(ID: 0)	0	0	(-)36,51,456
3	Rewa	- 0(ID: 0)	0	0	(-)38,68,715
				SubTotal (C)	(-)2,29,40,545
1	Annuppur	- 0(ID: 0)	0	0	(-)21,88,347
2	Balaghat	- 0(ID: 0)	0	0	(-)5,39,327
3	Bhopal	- 0(ID: 0)	0	0	(-)61,36,149
4	Chhatarpur	- 0(ID: 0)	0	0	(-)72,00,902
5	Damoh	- 0(ID: 0)	0	0	(-)16,17,046
6	Dindori	- 0(ID: 0)	0	0	(-)1,47,88,632
7	Harda	- 0(ID: 0)	0	0	(-)1,46,74,309
8	Hoshangabad	- 0(ID: 0)	0	0	(-)67,35,556
9	Jabalpur	- 0(ID: 0)	0	0	(-)4,93,562
10	Jhabua	- 0(ID: 0)	0	0	(-)3,13,132
11	Mandla	- 0(ID: 0)	0	0	(-)21,97,553
12	Neemuch	- 0(ID: 0)	0	0	(-)66,31,612
13	Raisen	- 0(ID: 0)	0	0	(-)19,18,120
14	Rajgarh	- 0(ID: 0)	0	0	(-)4,84,365
15	Satna	- 0(ID: 0)	0	0	(-)2,08,31,261
16	Shivpuri	- 0(ID: 0)	0	0	(-)2,03,24,537
				Sub Total (D)	(-)10,70,74,410
				Grand Total (C+D)	(-)13,00,14,955

Appendix-2.1.20

(Reference: Paragraph No. 2.1.12.6 (ii), Page No. 44)

Statement showing amount paid on account of rent of office building

(Amount in ₹)

Sl. No	Name of PIU	Period	Total Amount paid
1	Ashoknagar-02	04/2017 to 03/2021	5,20,416
2	Betul-02	04/2017 to 06/2019 11/2020 to 02/2021	6,31,200
3	Burhanpur	04/2017 to 02/2021	3,88,902
4	Chhindwara-01	04/2017 to 02/2021	5,56,901
5	Dhar-03	04/2017 to 02/2021	5,09,315
6	Gwalior	04/2017 to 03/2021	6,83,346
7	Rewa-01	04/2017 to 10/2020	9,28,866
8	Tikamgarh	08/2017 to 02/2021	2,68,800
9	Ujjain-02	04/2017 to 02/2021	6,64,435
		Total	51,52,181

Appendix-2.2.1

(Reference: Paragraph No. 2.2.9, Page No. 52)

Details of sampled districts, projects and AWCs

Sl. No.	District	Selected Projects	Selected AWCs
1.	Bhopal	Govindpura (Urban)	Sagoni Kala
			1161
			1165
			609
			536
		Berasia-I (Rural)	Mal Kari
			Passaiya
			Barkheda Khurd
			Semra Bhairapura
			Bijavan Kala
2.	Chhindwara	Chhindwara Navin (Urban)	AWC No. 08, Marghat Road, Near Govt. Primary School
			AWC No. 78, Mahavir Ward, Patni School
			Noniya Karwal No. 06
			Khajari No. 06
			Lahgadua
		Pandurna (Rural)	Bangaon-01
			Tigaon-02
			Siratha- 01
			Lendori-02
			Badchicholi-02
3.	Dhar	Dhar (Urban)	73, Nalchha Darwaja
			08, Pinjar Wadi
			71, Arjun Colony
			01, Aritha Pir
			51, Kila Maidan
		Dahi (Tribal)	04, Achhalya Pura
			Rebadda Satmatra
			02, Sidadi Patipura
			07, Hataiya Mohalla
			Sagbara Bodgaon
4.	Jhabua	Jhabua (Tribal)	Kardavat Badi
			Gadwada First
			Bamau Saimaliya II
			Tadvi Falia Kundla
			Amlia Falia
		Petlavad (Tribal)	Naharpura Barai
			Motapada Phalia
			Station Phalia Amargad

Sl. No.	District	Selected Projects	Selected AWCs
			Adivasi phalia Piply Pada
			Samli
5.	Rewa	Rewa (Urban)	Chirhula 43/4
			Dhobia Tankai 28/2
			Khutehi 12/2
			Kotwali 2
			Lakhori bagh no 2
		Hanumana-1 (Rural)	Atariya 1
			Baraw 3
			Ful furman Singh
			Salaiya 4
			Tadhar 1
6.	Sagar	Sagar-2 (Urban)	30, Shastri ward
			67, Gandhi Chowk ward
			82, Vivekanand ward
			47, Vallabh Nagar Ward
			3, Bhagwanganj ward
		Bina (Rural)	Mandi Bamora, 168
			Parasari
			Gadholi
			Berkhedi Mafi
			Bildhav, 66
7.	Satna	Satna (Urban)	29, near Jhankar Takiz
			127, Kailash Nagar
			119, Mallhan Tola
			147, Harijan Basti
			67, Shiv colony, Sidhartha Nagar
		Ramnagar (Rural)	Tatehara Tola
			Mankahari-2
			Ramnagar-5
			Sonari Loniyan Tola
			Bada Etam – 5
8.	Shivpuri	Shivpuri Navin (Urban)	Madhav Nagar
			Ganesh Gali
			Muslim Basti
			Adivasi Tapra
			Vivekanand
		Shivpuri (Rural)	Chitorklan
			Hataud
			Kunwrpur
			Bhorana
			Wiloknla-1

Appendix-2.2.2

(Reference: Paragraph No. 2.2.12.2, Page No. 60)

Details of Badi plant showing supply of THR despite having no stock

Date	Project	Truck No.	Challan No.	Bilty No.	Dispatch (in MT)	Stock in the plant as on date	(-) Negative stock against dispatch (In MT)	Amount (in ₹)
Item: Halwa 600 gram								
12-10-2018	Khujner	RJ17GA6677	39428	6142	5.064	4.728	0.336	20,998
25-10-2018	Udaipura	MP06HC1454	39489	152	6.864	6.672	0.192	11,999
25-12-2018	Sanchi	MP06HC1454	36689	269	12.36	12.336	0.024	1,500
27-03-2019	Kurwai	MP09HG4171	36979	623	8.952	8.88	0.072	4,500
20-06-2019	Kolar	MP07HB4556	37261	5309	4.248	4.008	0.24	14,999
							0.864	53,996
Item: Bal Ahar 600 gram								
28-02-20	Suthalia	MP09HH8397	42123	765	2.808	2.263	0.545	34,060
28-02-20	Barkhedi	HR55L9887	42125	5923	4.248	0	4.248	2,65,479
29-02-20	Bareli	MP09HG4171	42127	767	5.52	0	5.52	3,44,972
							10.313	6,44,511
Item: Barfi 750 gram								
19-07-2018	Ashta	MP43H7866	39160	5523	6.12	4.845	1.275	79,171
19-07-2018	Ashta 2	MP43H7866	39162	5525	1.965	0	1.965	1,22,017
29-07-2018	Sanchi	MP04HE4665	39192	5625	5.97	3.09	2.88	1,78,834
29-07-2018	Bareli	MP04HE2758	39199	5632	6.18	0	6.18	3,83,747
30-07-2018	Chandwad	MP09KD6842	39122	5655	7.98	1.605	6.375	3,95,856
30-07-2018	Govindpura	MP04HE4290	39125	5658	6.39	0	6.39	3,96,787
30-07-2018	Berasia 2	MP04HE4290	39126	5659	2.805	0	2.805	1,74,176
30-07-2018	Berasia 1	MP04HE4290	39128	5661	4.89	0	4.89	3,03,645
30-07-2018	Begamganj	MP04HE3160	39130	5663	4.17	0	4.17	2,58,936
30-07-2018	Vidisha Shahri	MP04HE4665	39133	5666	3.405	0	3.405	2,11,433
30-07-2018	Sironj	MP04HE4665	39135	5668	7.215	0	7.215	4,48,015
30-07-2018	Udaipura	MP15HA1067	39137	5670	3.825	0	3.825	2,37,513
							51.375	31,90,130
Item: Laddu 750 gram								
03-05-2018	Jawar (Badi)	MP04K5903	35063	2975	2.265	2.235	0.03	1,863
19-10-2019	Narsingharh	RJ09GC3391	40656	1297	5.1	0.565	4.535	2,81,601
24-10-2019	Sanchi	MP09HG4171	40682	1656	6.45	6.255	0.195	12,109
24-10-2019	Sanchi	MP04RA6784	40685	1658	0.015	0	0.015	931
24-11-2019	Kurawar	MP09HG4171	40783	1708	1.575	1.53	0.045	2,794
							4.82	2,99,298
Item: Barfi 900 gram								
16-07-2018	Jeerapur	RJ20GA7234	39095	5508	3.834	2.7	1.134	70,416
16-07-2018	Biaora	MP09KC9571	39097	5510	1.332	0	1.332	82,711
12-11-19	Begamganj	MP07HB4563	40718	5597	1.116	1.094	0.022	1366
13-11-19	Icchawar	JH05AB0511	40720	1683	0.018	0	0.018	1118
14-11-19	Bareli	MP07HB4563	40722	5599	0.648	0	0.648	40238

Date	Project	Truck No.	Challan No.	Bilty No.	Dispatch (in MT)	Stock in the plant as on date	(-) Negative stock against dispatch (In MT)	Amount (in ₹)
14-11-19	Udaipura	MP07HB4556	40724	5601	0.342	0	0.342	21236
14-11-19	Sehore Gramin	MP07HB1621	40726	5603	0.09	0	0.09	5589
							3.586	2,22,674
Item: Khichdi 625 gram								
13-01-2020	Berasia 1	MP40HA0225	40932	5839	3.425	1.05	2.375	1,43,676
18-01-2020	Chandwad	MP04HE0543	40951	5850	7.3	6.975	0.325	19,661
23-01-2020	Udaipura	MP07HB4563	40984	5869	3.625	1.875	1.75	1,05,866
							4.45	2,69,203
Total							75.408	46,79,812

(Source: Data provided by plant)

Appendix-2.2.3
(Reference: Paragraph No. 2.2.12.2, Page No. 60)

Details of Dhar plant showing supply of THR despite having no stock

Date	Project	Truck No.	Challan No.	Bilty No.	Dispatch (in MT)	Stock in the plant as on date	(-) Negative stock against dispatch (In MT)	Amount (in ₹)
Item: Halwa 600 gram								
23-10-19	GOGAWAN	MP09HF1735	P/184	179	5.928	2.784	3.144	1,96,500
Item: Bal Ahar 600 gram								
10-10-19	BHAGWANPUR	MP09KD2044	P/145	140	3.744	2.548	1.196	75,946
23-07-20	KASRAWAD	MP 09 KD 7299	35764	847	0.648	0.312	0.336	21,336
Item: Laddu 750 gram								
03-08-19	KHALWA	MP09KD2044	P/29	27	1.065	1.05	0.015	908
06-09-19	PANDHANA	MP09HG1613	P/87	84	1.905	1.4775	0.4275	25,864
09-09-19	KHANDWA RURAL	MP 09 KD 7299	P/88	85	1.875	0	1.875	1,13,438
10-10-19	BHAGWANPUR	MP09KD2044	P/145	140	1.815	0	1.815	1,09,808
17-09-20	BHAGWANPUR	KA 34 5968	54631	965	3.255	3.17925	0.07575	4,583
Item: Khichdi 625 gram								
23-10-19	GOGAWAN	MP09HF1735	P/184	179	5.8	3.237	2.563	1,55,830
Total							11.44725	7,04,213

(Source: Data provided by plant)

Appendix-2.2.4
(Reference: Paragraph No. 2.2.12.2, Page No. 60)

Details of Mandla plant showing supply of THR despite having no stock

Date	Project	Truck No.	Challan No.	Bilty No.	Dispatch (in MT)	Stock in the plant as on date	(-) Negative stock against dispatch (In MT)	Amount in ₹
Item: Halwa 600 gram								
23-04-2020	Bijadandi	MP20HB5167	48727	797	3.84	1.297	2.543	1,58,925
25-04-2020	Nainpur	MP20HB5167	48728	798	7.752	-	7.752	4,84,461
26-04-2020	Narsinghpur	MP20HB1474	48730	800	10.368	-	10.368	6,47,948
26-04-2020	Mawai	MP48H0893	48729	799	5.832	-	5.832	3,64,471
03-05-2020	Sivnee Rural-1	MP48H0893	48743	813	5.856	4.764	1.092	68,245
03-05-2020	Katngi	MP20HB5167	48741	811	7.512	-	7.512	4,69,462
03-05-2020	Khair-Lanji	MP20HB1722	48742	812	6.048	-	6.048	3,77,970
01-10-2020	Bhichuwa	MP20HB5157	56054	232	3.984	1.747	2.237	1,39,801
02-10-2020	Narayanganj	MP20G7151	56057	235	4.656	-	4.656	2,90,977
02-10-2020	Bijadandi	MP20G7151	56056	234	0.96	-	0.96	59,995
02-10-2020	Karanjiya	MP48H0893	56058	236	4.68	-	4.68	2,92,477
06-11-2020	Karanjiya	MP20HB3844	56226	353	5.136	3.048	2.088	1,30,490
30-11-2020	Seoni shehri	MP20HB5371	56241	368	3.696	1.032	2.664	1,66,487
07-12-2020	Jabalpur-1	MP20GA1349	56268	393	3.552	1.512	2.04	1,27,490
Item: Bal Ahar 600 gram								
29-02-2020	Ghansour	MP48H0893	245	727	3.504	3.014	0.49	30,623
29-02-2020	Balaghat Navin	MP20GA5141	250	731	1.512	-	1.512	94,492
29-02-2020	Waraseoni	MP20GA5141	251	732	3.432	-	3.432	2,14,483
29-02-2020	Jabalpur-3	MP20HB5167	246	728	2.256	-	2.256	1,40,989
29-02-2020	Jabalpur-5	MP20HB5167	247	729	3.024	-	3.024	1,88,985
01-03-2020	Chaurai	MP22H0889	255	2066	4.344	-	4.344	2,71,478
01-03-2020	Amarpur	MP20HB4979	253	733	1.992	-	1.992	1,24,490
01-03-2020	Mehandwani	MP20HB4979	254	734	2.28	-	2.28	1,42,489
15-05-2020	Paraswada	MP20HB5167	48769	839	2.544	1.323	1.221	76,306
15-05-2020	Chawarpatha	RJ09GC5599	48768	838	4.152	-	4.152	2,59,479
22-05-2020	Harai	MP20HB5167	48794	18	3.648	2.67	0.978	61,120
22-05-2020	Sausar	MP20HB1722	48795	19	3.312	-	3.312	2,06,983
22-05-2020	Chaurai	MH40BG8785	48796	20	4.368	-	4.368	2,72,978
22-05-2020	Karanjiya	MP17C4781	48797	21	2.232	-	2.232	1,39,489
23-05-2020	Chhindwara Urban	MP20HB5157	48799	23	4.92	-	4.92	3,07,475
23-05-2020	Chhindwara Rural	MP20GA5141	48851	25	3.24	-	3.24	2,02,484
23-05-2020	Mohkhed	MP20HB3367	48852	26	3.648	-	3.648	2,27,982
24-05-2020	Padurna	MP34AB0357	48853	27	3.696	0	3.696	2,30,982

Date	Project	Truck No.	Challan No.	Bilty No.	Dispatch (in MT)	Stock in the plant as on date	(-) Negative stock against dispatch (In MT)	Amount in ₹
25-05-2020	Tamia	MP20HB5167	48765	34	3.552	-	3.552	2,21,982
25-05-2020	Jabalpur-2	MP20HB5157	48854	28	2.784	-	2.784	1,73,986
25-05-2020	Jabalpur-3	MP20HB5157	48855	29	2.256	-	2.256	1,40,989
25-05-2020	Jabalpur-4	MP24HB3367	48857	31	2.304	-	2.304	1,43,988
25-05-2020	Jabalpur-5	MP20GA5141	48858	32	3.048	-	3.048	1,90,485
25-05-2020	Jabalpur-6	MP20GA5141	48859	33	1.104	-	1.104	68,994
25-05-2020	Jabalpur-1	MP20GA3844	48861	35	2.232	-	2.232	1,39,489
26-05-2020	Parasia	MH40BL8183	48784	36	3.648	-	3.648	2,27,982
26-05-2020	Bhichuwa	MH40BL8183	48860	37	2.112	-	2.112	1,31,989
27-05-2020	Kirnapur	MP20HB1722	48866	42	4.68	-	4.68	2,92,477
27-05-2020	Balaghat Navin	MP20HB1722	48865	41	1.8	-	1.8	1,12,491
27-05-2020	Lanji	CG23B0381	48864	40	4.416	-	4.416	2,75,978
27-07-2020	Parasia-2	MH40BL8183	48513	140	3.216	1.203	2.013	1,25,802
27-07-2020	Maihar	MP19HA5644	48511	138	5.784	-	5.784	3,67,284
29-07-2020	Kurrai	MP20HB3367	48525	152	2.904	1.503	1.401	87,555
29-07-2020	Jamai-2	MP20HB5157	48522	149	3.6	-	3.6	2,24,982
29-07-2020	Karanjiya	MP48H0893	48521	148	2.232	-	2.232	1,39,489
30-07-2020	Parasia	MP20HB4075	48523	150	3.648	-	3.648	2,27,982
30-07-2020	Jabalpur-6	MP20GA3506,	48526	155156	1.104	-	1.104	68,994
10-09-2020	Parasia	MP20HB5167	48527	157	3.768	3.72	0.048	3,000
02-10-2020	Karanjiya	MP48H0893	56058	236	2.52	0.264	2.256	1,40,989
06-11-2020	Karanjiya	MP20HB3844	56226	353	2.568	1.896	0.672	41,997
10-12-2020	Kundam	MP20GA4392	56272	396	2.952	2.896	0.056	3,500
13-02-2021	Gotegaon	MP20HB1310	37600	972	2.952	2.896	0.056	3,500
Item:Barfi 750 gram								
22-11-2019	Chawarpatha	MP33H3387	5	405	4.05	3.57	0.48	29,520
Item: Laddu 750 gram								
26-02-2020	Katngi	CG04JD3593	232	2059	1.905	1.455	0.45	27,799
26-02-2020	Majhauri	MP20HB2817	233	2060	1.89	-	1.89	1,16,755
26-02-2020	Shahpura	MP20HB4145	234	2061	2.31	-	2.31	1,42,700
26-02-2020	Pushparajgarh	GG04MB9703	237	2063	2.91	-	2.91	1,76,230
27-02-2020	Nainpur	MP48H0893	238	722	1.92	-	1.92	1,18,608
27-02-2020	Narsinghpur	MP20HG8624	242	2065	2.46	-	2.46	1,51,967
27-02-2020	Chhindwara Rural	MP20HB2754	241	2064	1.395	-	1.395	86,176
27-02-2020	Bajag	MP20HB4979	239	723	1.305	-	1.305	80,616
27-02-2020	Samnapur	MP20HB4979	240	724	1.53	-	1.53	94,516
03-03-2020	Jabalpur-1	MP20HB4417	266	741	1.32	0.279	1.041	64,308

Date	Project	Truck No.	Challan No.	Bilty No.	Dispatch (in MT)	Stock in the plant as on date	(-) Negative stock against dispatch (In MT)	Amount in ₹
03-03-2020	Jabalpur-2	MP20HB4417	267	742	1.53	-	1.53	94,516
03-03-2020	Anooppur	MP19HA2634	268	2069	2.16	-	2.16	1,30,810
04-03-2020	Niwas	MP48H0893	271	745	0.84	-	0.84	51,891
04-03-2020	Babaichichli	MP20HB1474	272	746	1.92	-	1.92	1,18,608
04-03-2020	Balaghat	MP20HB1722	269	743	2.415	-	2.415	1,49,187
04-03-2020	Kundam	MP48H0893	270	744	1.32	-	1.32	81,543
05-03-2020	Lanji	MH30AB4333	273	2070	2.475	-	2.475	1,52,893
05-03-2020	Kirnapur	CG23CO392	274	2071	2.37	-	2.37	1,46,407
05-03-2020	Sausar	UP44T0561	276	747	1.545	-	1.545	95,442
05-03-2020	Jabalpur-4	MP20HB5167	277	748	1.29	-	1.29	79,690
05-03-2020	Jabalpur-6	MP20HB5167	278	749	1.185	-	1.185	73,203
06-03-2020	Paraswada	MP48H0893	283	752	1.395	-	1.395	86,176
06-03-2020	Shahpura	MP20HB1722	280	750	1.725	-	1.725	1,06,562
06-03-2020	Bargi	MP20GA5141	282	751	2.115	-	2.115	1,30,654
06-03-2020	Pushparajgarh	CG04MB9703	281	2072	3.18	-	3.18	1,92,581
07-03-2020	KARELI	CG04JC3654	284	2073	1.665	-	1.665	1,02,855
07-03-2020	Parasia	MP20HB4979	285	754	1.77	-	1.77	1,09,342
07-03-2020	Harai	MP20HB2021	286	2074	1.725	-	1.725	1,06,562
08-03-2020	Mawai	MP20GA5141	288	756	1.47	-	1.47	90,809
08-03-2020	Baihar	MP20HB1722	287	755	1.71	-	1.71	1,05,635
12-03-2020	Jamai	MP20HB4979	289	757	1.545	-	1.545	95,442
12-03-2020	Jamai-2	MP20GA5141	291	759	1.875	-	1.875	1,15,828
12-03-2020	Parasia-2	MP20GA5141	292	760	1.68	-	1.68	1,03,782
12-03-2020	Tamia	MP20HB1722	293	761	1.785	-	1.785	1,10,268
14-03-2020	Mohkhed	MP07HB3733	295	763	1.935	-	1.935	1,19,535
14-03-2020	Padurna	UP07BT8489	279	765	1.725	-	1.725	1,06,562
14-03-2020	Amarwada	MH18AA9675	297	766	2.235	-	2.235	1,38,067
14-03-2020	Panagar	MP20HB5167	296	764	1.755	-	1.755	1,08,415
15-03-2020	Seoni-2	MP20GA5141	301	770	1.695	-	1.695	1,04,709
15-03-2020	Lalburra	MP48H0893	294	762	2.13	-	2.13	1,31,581
15-03-2020	Bhichuwa	MP20GA5141	300	769	1.095	-	1.095	67,644
15-03-2020	Kotma	MP20HB1722	298	767	1.53	-	1.53	92,657
15-03-2020	Jaitahari	MP20HB4979	299	768	2.34	-	2.34	1,41,710
26-04-2020	Mawai	MP48H0893	48729	799	3.195	2.55	0.645	39,845
27-04-2020	Bichhiya	MP20HB5167	48731	801	5.01	2.685	2.325	1,43,627
29-04-2020	Katni	MP20HB5167	48734	803	3.63	-	3.63	2,24,243
30-04-2020	Niwas	MP20HB6255	48737	806	1.65	-	1.65	1,01,929

Date	Project	Truck No.	Challan No.	Bilty No.	Dispatch (in MT)	Stock in the plant as on date	(-) Negative stock against dispatch (In MT)	Amount in ₹
27-05-2020	Lanji	CG23B0381	48864	40	4.395	0.3	4.095	2,52,969
29-07-2020	Karanjiya	MP48H0893	48521	148	2.07	1.895	0.175	10,811
29-07-2020	Dheemarkheda	MP21G2589	48524	151	4.875	-	4.875	3,01,153
30-07-2020	Parasia	MP20HB4075	48523	150	3.45	-	3.45	2,13,124
30-07-2020	Jabalpur-6	MP20GA3506,	48526	155156	1.095	-	1.095	67,644
06-11-2020	Karanjiya	MP20HB3844	56226	353	1.365	1.125	0.24	14,826
Item: Barfi 900 gram								
15-03-2020	Kotma	Not available in the challan	229	0	0.378	0.3048	0.0732	4,502
16-03-2020	Majhauri	MP20HB4145	48651	2075	0.0072	-	0.0072	443
17-03-2020	Maihar-2	MP20HB8662	48652	772	0.27	-	0.27	16,605
26-04-2020	Mawai	MP48H0893	48668	799	0.63	0.1044	0.5256	32,324
27-05-2020	Uchehara	MP17C4781	48829	39	0.666	0.5838	0.0822	5,055
Item: Khichdi 625 gram								
04-12-2019	Katngi	CG04JC3754	39	2008	3.925	2.75	1.175	70,500
05-12-2019	Kirnapur	MH40AK2835	42	2010	4.55	1.325	3.225	1,93,500
05-12-2019	Lanji	MP20HB5038	43	2011	4.775	0	4.775	2,86,500
18-03-2020	Satna	MP09HG6017	48711	780	7.325	3.361	3.964	2,37,840
20-03-2020	Karanjiya	MP28G0999	303	788	2.5	0.005	2.495	1,49,700
20-03-2020	Rampur (Baghelan)	MP18H5171	48717	786	8.55	0	8.55	5,13,000
20-03-2020	Rampur	MP20HB6221	48718	787	7.025	0	7.025	4,34,496
23-04-2020	Ghughri	MP48H0893	48725	795	5.675	1.85	3.825	2,29,500
23-04-2020	Narayananj	MP20HB5167	48726	796	4	0	4	2,40,000
23-04-2020	Bijadandi	MP20HB5167	48727	797	4	0	4	2,40,000
25-04-2020	Nainpur	MP20HB5167	48728	798	8.075	7.825	0.25	15,000
26-04-2020	Mawai	MP48H0893	48729	799	6.075	5.925	0.15	9,000
30-07-2020	Jabalpur-6	MP20GA3506, MP04GA8411	48526	155, 156	2.3	0.807	1.493	89,580
02-10-2020	Bijadandi	MP20G7151	56056	234	0.225	0.05	0.175	10,500
02-10-2020	Karanjiya	MP48H0893	56058	236	2.625	0	2.625	1,57,500
06-11-2020	Karanjiya	MP20HB3844	56226	353	2.675	2.175	0.5	30,000
Item: Khichdi 750 gram								
23-12-2019	Lakhandaun	MH40BG4061	72	458	2.34	1.585	0.755	45,300
23-12-2019	Balaghat Navin	MP48H0893	68	454	1.38	-	1.38	82,800
21-02-2020	Lanji	MP22H2685	214	2052	2.475	2.47	0.005	300
24-02-2020	seoni	MP20GA5141	222	714	1.215	0.96	0.255	15,300
24-02-2020	Sivnee Rural-1	MP20GA5141	223	715	1.605	-	1.605	96,300

Date	Project	Truck No.	Challan No.	Bilty No.	Dispatch (in MT)	Stock in the plant as on date	(-) Negative stock against dispatch (In MT)	Amount in ₹
24-02-2020	Khair-Lanji	MP22H1755	2214	2055	1.62	-	1.62	97,200
24-02-2020	Anooppur	MP21H1354	225	2057	2.1	-	2.1	1,28,436
26-02-2020	Shahpura	MP20HB4145	234	2061	2.31	1.23	1.08	64,800
26-02-2020	Pushparajgarh	GG04MB9703	237	2063	2.91	-	2.91	1,77,976
28-07-2020	Barghat	MP22H1267	48515	142	2.385	1.025	1.36	81,600
28-07-2020	seoni	MH40BG5864	48520	147	1.335	-	1.335	80,100
28-07-2020	Dheemarkheda	MP20HB8877	48519	146	2.43	-	2.43	1,45,800
28-07-2020	Nagod-2	MP20HB5167	48517	144	1.41	-	1.41	87,209
28-07-2020	Satna	MP20GA5141	48518	145	1.77	-	1.77	1,09,475
29-07-2020	Kurrai	MP20HB3367	48525	152	1.71	-	1.71	1,02,600
29-07-2020	Jamai-2	MP20HB5157	48522	149	1.86	-	1.86	1,11,600
29-07-2020	Karanjiya	MP48H0893	48521	148	1.035	-	1.035	62,100
30-07-2020	Parasia	MP20HB4075	48523	150	1.725	-	1.725	1,03,500
30-07-2020	Jabalpur-6	MP20GA3506,	48526	155156	0.555	-	0.555	33,300
02-10-2020	Karanjiya	MP48H0893	56058	236	2.385	1.95	0.435	26,100
06-11-2020	Karanjiya	MP20HB3844	56226	353	1.365	0.405	0.96	57,600
Item: Khichdi 900 gram								
02-03-2020	Dindori	MP20HB1722	202	735	0.45	0.0094	0.4406	26,436
29-07-2020	Karanjiya	MP48H0893	48553	148	0.594	0.3232	0.2708	16,248
29-07-2020	Dheemarkheda	MP21G2589	48556	151	0.144	-	0.144	8,640
30-07-2020	Parasia	MP20HB4075	48555	150	0.018	-	0.018	1,080
30-07-2020	Jabalpur-6	MP04GA8411	48558	156	0.018	-	0.018	1,080
25-09-2020	Ghansour	MP20HB1504	48583	203	0.18	0.162	0.018	1,080
02-10-2020	Karanjiya	MP48H0893	56109	236	0.576	0.054	0.522	31,320
02-11-2020	Samnapur	MP20HB4784	56147	345	0.378	0.342	0.036	2,160
13-02-2021	Gadarwara	MP20HB1310	37536	971	0.468	0.45	0.018	1,080
Total							346.342	2,13,93,407

Appendix-2.2.5
(Reference: Paragraph No. 2.2.12.2, Page No. 60)

Details of Rewa plant showing supply of THR despite no stock

Date	Project	Truck No.	Challan No.	Bilty No.	Dispatch (in MT)	Stock in the plant as on date (in MT)	(-) Negative stock against dispatch (In MT)	Amount in ₹
Item: Halwa 600 gram								
25-09-20	SIDHI 1 GRAMNI	MP17HH1114	49365	740	4.104	3.768	0.336	21,588
01-10-20	PUSPRAJGARH	MP09HH1020	49377	749	6.816	2.928	3.888	2,49,804
28-10-20	JAWA	MP17HH0582	49279	828	6.672	5.664	1.008	64,764
14-12-20	RAMNAGAR	MP16H1437	43055	75	4.128	0.216	3.912	2,51,346
14-12-20	MAIHAR 2	MP16H1437	43057	1130	5.016	0	5.016	3,22,278
14-12-20	REWA RURAL2	MP17HH2535	43059	77	5.4	0	5.4	3,46,950
14-12-20	KUSHMI	MP17HH1811	43061	1132	4.248	0	4.248	2,72,934
14-12-20	ANOOPPUR T	UP63AT6867	43063	1134	6.048	0	6.048	3,88,584
14-12-20	KOTMA	UP63AT6867	43065	1136	5.28	0	5.28	3,39,240
31-12-20	RAIPUR KARCHULIAN 2	MP17HH1811	43071	83	2.904	0.984	1.92	1,23,360
31-12-20	RAIPUR KARCHULIAN	MP17HH1811	43073	85	5.256	0	5.256	3,37,698
31-12-20	SEEDHI RURAL 2	MP09HH1020	43075	1138	6.048	0	6.048	3,88,584
Item: Bal Aahar 600 gram								
03-11-20	KOTMA	MP17HH1229	49294	843	3.168	3.144	0.024	1,524
03-11-20	Kusmi	MP17HH0320	49296	845	3.048	0	3.048	1,93,548
04-11-20	PUSPRAJGARH	MP09HH1020	49298	847	2.616	0	2.616	1,66,116
14-12-20	KUSHMI	MP17HH1811	43061	1132	3.072	0.456	2.616	1,66,116
14-12-20	ANOOPPUR T	UP63AT6867	43063	1134	3.048	0	3.048	1,93,548
14-12-20	KOTMA	UP63AT6867	43065	1136	2.664	0	2.664	1,69,164
21-03-21	Sidhi	MP53HA1607	43411	1524	4.8	3.26	1.54	97,790
Item: Barfi 750 gram								
22-10-20	HANUMANA 2	MP17HH0320	49254	805	3.735	1.695	2.04	1,26,276
28-10-20	JAWA	MP17HH0582	49279	828	3.645	1.215	2.43	1,50,417
26-11-20	RAMPUR BAGHELAN	MP17HH0631	49205	53	3.045	0.585	2.46	1,52,274
26-11-20	BEOHARI	MP09HH1020	49300	849	3.375	0	3.375	2,08,912
05-12-20	PUSPRAJGARH	UP71AD1364	43010	1090	5.1	2.625	2.475	1,53,202
06-12-20	JAITAHRI	MP19HA0885	43012	1092	4.14	4.125	0.015	928
14-12-20	KOTMA	UP63AT6867	43065	1136	2.25	1.515	0.735	45,496
15-01-21	RAMPUR NAIKIN	MP16H1437	43279	101	2.295	1.536	0.759	46,982
15-01-21	KUSMI	MP16H1437	43281	1428	1.125	0	1.125	69,637
31-01-21	RAIPUR KARCHULIAN	MP17HH1495	43315	109	3.99	2.28	1.71	1,05,849
26-03-21	SINGROLI 1 GRAMIN	MP19HA2422	43425	1536	0.45	0.3	0.15	9,285
Item: Laddu 750 gram								
28-10-2020	BEOHARI	MP09HH1020	49277	826	3	2.76	0.24	14,868
28-10-2020	JAWA	MP17HH0582	49279	828	1.815	0	1.815	1,12,439
14-12-2020	ANOOPPUR T	UP63AT6867	43063	1134	1.515	0.855	0.66	40,887
14-12-2020	KOTMA	UP63AT6867	43065	1136	1.185	0	1.185	73,411
31-12-2020	SIDHI 2 GRAMIN	MP09HH1020	43075	1138	3.075	0.48	2.595	1,60,760

Date	Project	Truck No.	Challan No.	Bilty No.	Dispatch (in MT)	Stock in the plant as on date (in MT)	(-) Negative stock against dispatch (In MT)	Amount in ₹
Item: Barfi 900 gram								
16-10-2020	SINGROLI 3 GRAMIN	MP17HH1811	49328	798	1.944	1.8	0.144	8,914
Item: Khichadi 625 grm								
04-11-2020	PUSPRAJGARH	MP09HH1020	49298	847	2.725	1.625	1.1	68,035
14-12-2020	SINGROLI 3GRAMIN	MP09HH1020	43048	1123	3.1	2.025	1.075	66,489
14-12-2020	DEOSAR GRAMIN	MP09HH1020	43050	1125	1.975	0	1.975	1,22,154
14-12-2020	CHITRKUT GRAMIN 2	MP17HH0631	43051	1126	2.725	0	2.725	1,68,541
14-12-2020	SATNA SHAHRI	MP17HH0631	43053	1128	2.325	0	2.325	1,43,801
14-12-2020	RAMNAGAR	MP16H1437	43055	75	2.675	0	2.675	1,65,449
14-12-2020	MAIHAR GRAMIN 2	MP16H1437	43057	1130	3.15	0	3.15	1,94,827
14-12-2020	REWA GRAMIN 2	MP17HH2535	43059	77	2.825	0	2.825	1,74,726
14-12-2020	KUSMI	MP17HH1811	43061	1132	3.2	0	3.2	1,97,920
14-12-2020	ANOOPPUR T	UP63AT6867	43063	1134	3.225	0	3.225	1,99,466
14-12-2020	KOTMA	UP63AT6867	43065	1136	2.775	0	2.775	1,71,634
Item: Khichdi 900 gram								
07-01-21	CHITRANGI 2 GRAMIN	MP53HA1442	43123	1382	0.684	0.378	0.306	18,834
07-01-21	SINGROLI 3 GRAMIN	MP19HA2422	43125	1388	0.738	0	0.738	45,424
04-02-21	SINGROLI NAVEEN SHAHRI	MP19HA2422	43127	1386	0.144	0	0.144	8,863
Total							116.067	73,21,639

(Source: Information furnished by the plant)

Appendix-2.2.6
(Reference: Paragraph No. 2.2.12.2, Page No. 60)

Details of Sagar plant showing supply of THR despite no stock

Date	Project	Truck No.	Challan No.	Bilty No.	Dispatch (in MT)	Stock in the plant as on date	(-) Negative stock against dispatch (In MT)	Amount in ₹
Item: Halwa-600 gram								
09-01-2021	SAGAR GRAMIN -2	MP15AC4193	64011	1309-1310	4.272	1.68	2.592	1,66,925
09-01-2021	CHHATARPUR -1 GRA.	MP16H1975	64013	1335-1336	6.144	-	6.144	3,95,674
09-01-2021	CHHATARPUR -2 SHAH.	MP16H1975	64015	1337-1338	0.96	-	0.96	61,824
09-01-2021	CHHATARPUR -2 SHAH.	MP15HA2375	64017	1334	2.976	-	2.976	1,91,654
09-01-2021	ISHANAGAR-2	MP15HA2375	64018	1339-1340	6.048	-	6.048	3,89,491
Item; Bal Ahar-600 gram								
09-01-2021	SAGAR GRAMIN -2	MP15AC4193	64011	1309-1310	3.504	0.12	3.384	2,16,576
09-01-2021	CHHATARPUR -1 GRA.	MP16H1975	64013	1335-1336	4.848	-	4.848	3,10,272
09-01-2021	CHHATARPUR -2 SHAH.	MP16H1975	64015	1337-1338	0.96	-	0.96	61,440
09-01-2021	CHHATARPUR -2 SHAH.	MP15HA2375	64017	1334	1.536	-	1.536	98,304
09-01-2021	ISHANAGAR-2	MP15HA2375	64018	1339-1340	4.56	-	4.56	2,91,840
Item: Wheat Soya Barfi-750 gram								
09-01-2021	SAGAR GRAMIN -2	MP15AC4193	64011	1309-1310	2.055	-	2.055	1,25,766
09-01-2021	CHHATARPUR -1 GRA.	MP16H1975	64013	1335-1336	3.18	-	3.18	1,94,616
09-01-2021	CHHATARPUR -2 SHAH.	MP16H1975	64015	1337-1338	0.6	-	0.6	36,720
09-01-2021	CHHATARPUR -2 SHAH.	MP15HA2375	64017	1334	1.38	-	1.38	84,456
09-01-2021	ISHANAGAR-2	MP15HA2375	64018	1339-1340	3.03	-	3.03	1,85,436
Item:Atta Besan Laddu 750 gram								
09-01-2021	CHHATARPUR -2 SHAH.	MP16H1975	64015	1337-1338	0.6	0.225	0.375	22,538
09-01-2021	CHHATARPUR -2 SHAH.	MP15HA2375	64017	1334	0.81	-	0.81	48,681
09-01-2021	ISHANAGAR-2	MP15HA2375	64018	1339-1340	2.715	-	2.715	1,63,172
Item: Khichdi 625 gram								
09-01-2021	CHHATARPUR -2 SHAH.	MP15HA2375	64017	1334	1.3	0.825	0.475	28,738
09-01-2021	ISHANAGAR-2	MP15HA2375	64018	1339-1340	3.9	-	3.9	2,35,950
Item: Khichdi 750 gram								
08-01-2021	BALDEVGARH	MP15HA2075	64009	1332-1333	3.735	1.755	1.98	1,19,790
Total							54.508	34,29,863

Appendix-2.2.7

(Reference: Paragraph No. 2.2.12.2, Page No. 60)

Details of Shivpuri plant showing supply of THR despite not having stock

Date	Project	Truck No.	Challan No.	Bilty No.	Dispatch (in MT)	Stock in the plant as on date	(-) Negative stock against dispatch (In MT)	Amount in ₹
1: GWALIOR DIVISION								
Item: Bal Ahar 600 gram								
18-10-2020	DABRA GRAMIN-2	MP07HB1325	21811	6018	2.976	0.84	2.136	1,34,141
28-10-2020	KARERA	MP07HB4610	20382	436	4.32	1.008	3.312	2,07,993
02-01-2021	SHIVPURI SHEHRI	MP07HB4610	33366	471	3.984	3.048	0.936	58,781
08-01-2021	Bamori	MP09HG0960	33391	6147	4.056	3.6	0.456	28,637
Item: Barfi 750 gram								
13-10-2020	GWALIOR-1	MP06HC5179	21993	6003	5.685	5.25	0.435	26,600
18-10-2020	DABRA GRAMIN-2	MP07HB1325	21811	6018	3.54	1.272	2.268	1,38,688
20-10-2020	GWALIOR-3	MP07HB2265	21820	6024	4.2	0.69	3.51	2,14,637
21-10-2020	INDARGARH	MP07HB4563	21826	6028	2.865	-	2.865	1,75,195
04-01-2021	BHANDER	MP07HG5712	33378	6137	0.78	0.675	0.105	6,421
04-01-2021	INDERGARH	MP33H2242	33379	6138	0.975	0	0.975	59,621
04-01-2021	ISHAGARH	MP33H2242	33380	474	2.175	0	2.175	1,33,001
07-01-2021	PICHHORE	MP06GA0489	33388	476	1.71	0.315	1.395	85,304
Item: Halwa 600 gram								
20-10-20	SEVDA	MP07HB4563	21817	6022	8.376	8.064	0.312	19,750
20-10-20	GIRD	RJ11 GB6118	21818	6023	10.44	-	10.44	6,60,852
20-10-20	SHIVPURI SHEHRI	MP07HB4610	21819	428	8.952	-	8.952	5,66,662
20-10-20	GWALIOR-3	MP07HB2265	21820	6024	7.776	-	7.776	4,92,221
21-10-20	DATIA GRAMIN	UP93BT7154	21823	6026	7.128	1.44	5.688	3,60,050
21-10-20	PICHHORE	MP33H4376	21824	430	6.528	-	6.528	4,13,222
21-10-20	INDARGARH	MP07HB4563	21826	6028	5.616	-	5.616	3,55,493
Item: Khichadi 625 gram								
01-01-21	Chanderi	MP67H0899	33364	6126	2.725	2.025	0.7	42,385
Item: Khichadi 750 gram								
04-01-21	CHACHODA	MP07HG5712	33377	6136	5.07	0.675	4.395	2,66,117
04-01-21	BHANDER	MP33H2242	33378	6137	0.855	-	0.855	51,770
04-01-21	INDERGARH	MP33H2242	33379	6138	0.855	-	0.855	51,770
04-01-21	ISHAGARH	UP80CT6375	33380	474	1.74	-	1.74	1,05,357
Item: Khichadi 900 gram								
15-09-2020	POHARI	MP33H1909	3634	416	0.36	0.126	0.234	14,169
15-09-2020	ASHOKNAGAR GRAMIN	MP33H2094	3635	4536	0.738	-	0.738	44,686
16-09-2020	ISHAGARH	RJ28GA1146	3636	417	0.846	-	0.846	51,225
16-09-2020	POHARI	MP07HB4610	3637	418	0.36	-	0.36	21,798
Item: Laddu 750 gram								
04-09-20	POHARI	MP09HG0511	3515	404	6.495	6.435	0.06	3,708

Date	Project	Truck No.	Challan No.	Bilty No.	Dispatch (in MT)	Stock in the plant as on date	(-) Negative stock against dispatch (In MT)	Amount in ₹
05-09-20	BADARWAS	MP67H0391	3518	406	2.445	-	2.445	1,51,101
08-09-20	KHANIYADHANA	MP67H0216	3524	412	3.615	2.205	1.41	87,138
08-09-20	PICHHORE	MP08HA7111	3523	411	3.42	-	3.42	2,11,356
16-10-20	GWALIOR-5	MP07HB1954	21803	6012	2.46	0.165	2.295	1,41,831
20-10-20	SEVDA	MP07HB4563	21817	6022	2.28	1.5	0.78	48,204
20-10-20	GIRD	RJ11 GB6118	21818	6023	2.82	-	2.82	1,74,276
20-10-20	SHIVPURI SHEHRI	MP07HB4610	21819	428	2.175	-	2.175	1,34,415
20-10-20	GWALIOR-3	MP07HB2265	21820	6024	2.1	-	2.1	1,29,780
Total 1: Gwalior Division							94.108	58,68,355
2: CHAMBAL DIVISION								
Item: Bal Ahar 600 gram								
16-10-20	SHEOPUR SHEHRI	MP06HC1895	21805	6014	2.352	1.644	0.708	44,038
29-10-20	BHIND SHEHRI	RJ11GB2017	21851	440	3.96	-	3.96	2,46,312
06-11-20	KARAHAL	MP09HH0573	21862	442	5.712	3.768	1.944	1,20,917
06-11-20	VIJAYPUR 2	MP33H1361	21863	6054	4.488	-	4.488	2,79,154
Item: Barfi 750 gram								
12-10-20	BHIND GRAMIN	RJ11GA2117	21986	422	0.78	0.752	0.028	1,730
21-10-20	LAHAR	MP07HB4563	21825	6027	4.275	3.72	0.555	34,299
22-10-20	VIJAYPUR 1	RJ11GB0936	21831	6032	4.305	3.855	0.45	27,810
23-10-20	SABALGARH	RJ11GA1233	21834	6034	4.755	2.55	2.205	1,36,269
28-10-20	KHADIAHAR	MP07MH5454	21846	6041	2.475	1.335	1.14	70,452
28-10-20	MORENA SHEHRI	MP07MH5454	21847	6042	3.15	-	3.15	1,94,670
07-01-21	AMBAH	UP93AT5227	33389	6145	2.835	-	2.835	1,75,203
07-01-21	PORSA	UP93AT5227	33390	6146	4.62	-	4.62	2,85,516
Item: Barfi 900 gram								
26-09-2020	JORA	MP07HB5416	10824	5416	1.152	0.738	0.414	25,585
27-09-2020	PORSA	MP06HC2101	10825	5418	0.036	-	0.036	2,225
27-09-2020	VIJAY PUR -2	MP33H1065	10826	5420	1.674	-	1.674	1,03,453
27-09-2020	MORENA GRAMIN	RJ11GA2986	10827	5422	1.35	-	1.35	83,430
29-09-2020	KHADIAHAR	MP07GA6937	10828	5424	0.054	-	0.054	3,337
29-09-2020	VIJAY PUR -2	MP06HC6285	10829	5425	1.674	-	1.674	1,03,453
Item: Halwa 600 gram								
19-10-2020	LAHAR	MP07MH5454	21813	6019	6.216	0.024	6.192	3,91,334
19-10-2020	PAHARGARH	MP07HB1560	21814	6020	10.848	-	10.848	6,85,594
21-10-2020	LAHAR	MP07HB4563	21825	6027	7.2	-	7.2	4,55,040
Item: Khichadi 625 gram								
04-11-20	MAO	MP09HH4657	21856	6049	2.075	1.475	0.6	36,390
05-11-20	MOHANRAON	MP07HB1954	21859	6052	3.775	-	3.775	2,28,954
05-11-20	BAROHI	MP07HB1954	21860	6053	1.525	-	1.525	92,491
05-01-21	MORENA SHEHRI	RJ11GB2017	33382	6140	6	3.075	2.925	1,77,401
Item: Khichadi 750 gram								
30-10-20	JORA-2	MP07HB1017	21853	6046	1.725	1.695	0.03	1,820
30-10-20	JORA	UP93AT1637	21854	6047	2.37	-	2.37	1,43,741

Date	Project	Truck No.	Challan No.	Bilty No.	Dispatch (in MT)	Stock in the plant as on date	(-) Negative stock against dispatch (In MT)	Amount in ₹
04-11-20	GORMI	MP09HH4657	21855	6048	1.08	-	1.08	65,502
04-11-20	MAO	MP09HH4657	21856	6049	1.02	-	1.02	61,863
05-11-20	MOHANRAON	MP07HB1954	21859	6052	1.875	-	1.875	1,13,719
05-11-20	BAROHI	MP07HB1954	21860	6053	0.72	-	0.72	43,668
Item: Laddu 750 gram								
16-10-2020	SHEOPUR GRAMIN-2	MP06HC1895	21804	6013	1.335	-	1.335	81,702
16-10-2020	SHEOPUR SHEHRI	MP06HC1895	21805	6014	1.305	-	1.305	79,866
23-10-2020	SABALGARH	RJ11GA1233	21834	6034	2.385	1.14	1.245	76,194
Total 2 Chambal Division							75.33	46,73,132
Grand total 1 and 2 (Gwalior and Chambal Division)							169.438	1,05,41,487

(Source: Data provided by plant)

Appendix 2.2.8
(Reference: Paragraph No. 2.2.12.3 (A), Page No. 61)

Details of Challans having truck numbers that do not exist

Sl. No.	Challan No./ Date	Registration number of vehicle mentioned in Challan as truck	Type of vehicle as per VAHAN portal	Name of Supplier firm	Name of Project/ District where THR supplied	THR items shown in the Challan	Quantity in metric ton	Amount in ₹
1	443/ 03.06.2018	MP09HG6510	Tanker	M.P. Agrotonics Ltd.	Gangev-1, Rewa	Barfi 750, Laddu 750, Khichdi 750, Halwa 600, Balahar600, Khichdi 625	25.518	16,01,663
2	442/ 03.06.2018	MP09HG6510	Tanker	M.P. Agrotonics Ltd.	Gangev-1, Rewa	Barfi 900, Khichdi- 900	0.108	6,666
3	913/ 13.07.2019	MP20HB4290	Tanker	M.P. Agrotonics Ltd.	Raipur Karchuliyan-1, Rewa	Barfi 750, Laddu 750, Khichdi 750, Halwa 600, Balahar600, Khichdi625	30.390	19,12,115
4	1583/ 13.10.2019	CG10AC9807	Agriculture Tractor (LMV)	M.P. Agrotonics Ltd.	Gangev-2, Rewa	Barfi 750, Laddu 750, Khichdi 750, Halwa 600, Balahar600, Khichdi 625	22.521	14,12,655
5	1584/ 13.10.2019	CG10AC9807	Agriculture Tractor (LMV)	M.P. Agrotonics Ltd.	Gangev-2, Rewa	Barfi 900, Khichdi- 900	0.108	6,666
6	1585/ 13.10.2019	CG10AC9807	Agriculture Tractor (LMV)	M.P. Agrotonics Ltd.	Gangev-2, Rewa	Barfi 750, Laddu 750, Khichdi 750, Halwa 600, Balahar600, Khichdi 625	12.35	7,71,812
7	35037/ 30.04.2018	MP09HE2760	CAR	MPSAIDCL	ASHTA 2/ Sehore	Halwa 600, BalAhar 600, Barfi 750, Laddu 750	12.162	5,34,871
8	35098/ 26.05.2018	MP04K2815	Auto R. (good)	MPSAIDCL	Motiyapark/Bhopal	Halwa 600, BalAhar 600, Barfi 750, Laddu 750	28.422	17,71,661
9	35099/ 26.05.2018	MP04K2815	Auto R. (good)	MPSAIDCL	Motiyapark/Bhopal	Barfi 900	0.288	17,883
10	36999/ 10.04.2019	MP04HA0225	Car	MPSAIDCL	Gyaraspur/Vidisha	Halwa 600, BalAhar 600,	28.62	17,84,887

Sl. No.	Challan No./ Date	Registration number of vehicle mentioned in Challan as truck	Type of vehicle as per VAHAN portal	Name of Supplier firm	Name of Project/ District where THR supplied	THR items shown in the Challan	Quantity in metric ton	Amount in ₹
						Barfi 750, Laddu 750		
11	42484/ 11.07.2020	MP04HA0225	Car	MPSAIDCL	Govindpura/ Bhopal	Halwa 600, Balahar 600, Barfi 750, Laddu 750 Khichdi 750	27.396	17,06,236
12	42485/ 11.07.2020	MP04HA0225	Car	MPSAIDCL	Govindpura/ Bhopal	Barfi, 900 Khichdi900	0.252	15,509
13	37000/ 10.04.2019	MP04HA0225	Car	MPSAIDCL	Gyaraspur/ Vidisha	Barfi 900	0.234	14,530
14	37211/ 12.06.2019	JH05BA0511	M-cycle/ scooter	MPSAIDCL	Bhudni/ Sehore	Halwa 600, Balahar 600, Barfi 750, Laddu 750	18.75	11,69,177
15	37212/ 12.06.2019	JH05BA0511	M- cycle/scooter	MPSAIDCL	Bhudni/ Sehore	Barfi, 900	0.324	20,119
16	37213/ 12.06.2019	JH05BA0511	M- cycle/scooter	MPSAIDCL	Obedullaganj/ Raisen	Halwa 600	7.2	4,49,964
17	40685/ 24.10.2019	MP04RA6784	Auto.R passenger	MPSAIDCL	Vidisha Gramin/ Vidisha	Halwa 600, Barfi 750, Laddu 750	0.324	20,224
18	38192/ 17.10.2020	MP18GA3107	Tanker	MPSAIDCL	Sehore Gramin/ Sehore	Halwa 600, Balahar 600, Khichdi 625, Barfi 750	28.13	17,44,180
19	38193/ 17.10.2020	MP18GA3107	Tanker	MPSAIDCL	Sehore Gramin/ Sehore	Khichdi 900 Barfi 900	0.576	35,450
20	35178/ 11.06.2018	MP09HC0355	Car	MPSAIDCL	Banganga/ Bhopal	Halwa 600, Balahar 600, Barfi 750	15.684	9,79,428
21	35179/ 11.06.2018	MP09HC0355	Car	MPSAIDCL	Banganga/ Bhopal	Barfi 900	0.162	10,059
22	36616/ 09.12.2018	MP09HE4080	Car	MPSAIDCL	Rajgarh/ Rajgarh	Barfi 900	2.268	1,40,831
23	38342/ 08.12.2020	MP09HE9901	Car	MPSAIDCL	Govindpura/ Bhopal	Barfi 900, Khichdi 900	0.072	4,431
24	786/ 11.07.2019	MP09HE4058	Car	MPAFIL	Kolar/ Bhopal	Khichdi 900	0.36	21,958
25	36617/ 09.12.2018	MP09HE4058	Car	MPSAIDCL	Biaora/ Rajgarh	Balahar 600, Barfi 750	9.384	5,84,485
26	36615/ 09.12.2018	MP09HE4058	Car	MPSAIDCL	Rajgarh/ Rajgarh	Halwa 600, Balahar 600, Barfi 750, Laddu 750	22.182	13,83,180

Sl. No.	Challan No./ Date	Registration number of vehicle mentioned in Challan as truck	Type of vehicle as per VAHAN portal	Name of Supplier firm	Name of Project/ District where THR supplied	THR items shown in the Challan	Quantity in metric ton	Amount in ₹
27	43960/ 18.01.2021	MH14HC0160	M-Cycle/ Scooter	MPSAIDC Ltd. Dhar	Bagh, Dhar	Burfi750 Laddu750 Khichdi 750 Halwa 600 Balahar 600 Khichdi 625	28.274	16,66,005
28	43961/ 18.01.2021	MH14HC0160	M-Cycle/ Scooter	MPSAIDC Ltd. Dhar	Bagh, Dhar	Barfi 900 Khichdi 900	2.502	1,45,777
29	MPA2673/ 10.12.2018	MP09HF0357	Tanker	M.P. Agro Nutri Food Ltd. Indore	Badnawar, Dhar	Barfi 900 Khichdi 900	0.504	30,820
30	MPA2672/ 10.12.2018	MP09HF0357	Tanker	M.P. Agro Nutri Food Ltd. Indore	Badnawar, Dhar	Halwa, Balahar, Khichdi 625& 750, Barfi 750, Laddu 750	15.354	9,50,345
31	884/ 07.08.2018	UP77L1548	Pulser Motor cycle	M.P. Agrotonics Ltd. Mandideep, Raisen	Nagaud-1, Satna	Halwa, Balahar, Khichdi 625 & 750, Barfi 750, Laddu750	11.5	7,21,205
32	885/ 07.08.2018	UP77L1548	Pulser Motor cycle	M.P. Agrotonics Ltd. Mandideep, Raisen	Nagaud-1, Satna	Khichdi 900 Barfi 900	2.52	1,55,547
33	730/ 10.07.2018	HR73A8549	Three Wheeler (Passenger) (3WT)	M.P. Agrotonics Ltd. Mandideep, Raisen	Satna-2, Satna	Halwa, BalAhar, Khichdi625& 750, Barfi750, Laddu750	27.2690	17,16,396
34	731/ 10.07.2018	HR73A8549	Three Wheeler (Passenger) (3WT)	M.P. Agrotonics Ltd. Mandideep, Raisen	Satna-2. Satna	Khichdi900 and Barfi900	0.3960	24,443
35	882/ 07.08.2018	UP77L1548	Pulser Motor cycle	M.P. Agrotonics Ltd. Mandideep, Raisen	Nagaud-2, Satna	Halwa, BalAhar Khichdi625& 750, Barfi750, Laddu750	15.8060	9,94,830
36	883/ 07.08.2018	UP77L1548	Pulser Motor cycle	M.P. Agrotonics	Nagaud-2, Satna	Khichdi900 Barfi900	0.5760	35,554

Sl. No.	Challan No./ Date	Registration number of vehicle mentioned in Challan as truck	Type of vehicle as per VAHAN portal	Name of Supplier firm	Name of Project/ District where THR supplied	THR items shown in the Challan	Quantity in metric ton	Amount in ₹
				Ltd. Mandideep, Raisen				
37	3417/11.03.2019	MP09HG2901	Truck (RIG)	M.P. Agro Nutri Foods Ltd, Indore	Ranapur, Jhabua	Halwa, BalAhar Khichdi625&750, Barfi750, Laddu750	28.4	17,58,358
38	MPR26/03.04.2019	RJ14GB2351	Line Trolley	KDMR	Amarwada/ Chhindwara	Barfi 750 Laddu 750 Khichdi 750 Halwa 600 Balahar 600 Khichadi 625	32.853	20,18,131
39	35774/24.08.2020	MP 09 G 7396	Motor Cycle	MPSAIDCL	Makhan/ Khandwa	Barfi 750 Laddu 750 Khichdi 750 Halwa 600 BalAhar 600 Khichdi 625	19.345	11,95,928
40	35775/24.08.2020	MP 09 G 7396	Motor Cycle	MPSAIDCL	Makhan/ Khandwa	Barfi 900 Khichdi 900	0.378	23,121
Total							479.462	2,95,57,100

(Source: Challans furnished by plants and DPOs)

Appendix-2.2.9
(Reference: Paragraph No. 2.2.12.3 (B), Page No. 61)
Details of Challans having truck numbers records of
which not found at VAHAN portal

Sl. No.	Challan No./ Date	Registration number of vehicle mentioned in Challan as truck	Type of vehicle as per VAHAN portal	Name of Supplier firm	Name of Project/ District where THR supplied	THR items shown in the Challan	Quantity in metric ton	Amount in ₹
1	37341/ 18.07.2019	MP09GA4694	No record found	MPSAIDCL	Ichhawar/ Sehore	Halwa 600, BalAhar 600, Barfi 750, Laddu 750	28.578	17,82,442
2	40598/ 05.10.2019	RJ17GB0877	No record found	MPSAIDCL	Sironj/ Vidisha	Halwa 600, BalAhar 600, Barfi 750, Laddu 750	29.088	18,12,095
3	36749/ 14.01.2019	RJ09CG2769	No record found	MPSAIDCL	Khilchipur/ Rajgadh	Halwa 600, BalAhar 600, Barfi 750, Laddu 750	29.481	18,39,013
4	42167/ 15.03.2020	MP06HA0246	No record found	MPSAIDCL	Nasrullaganj/ Sehore	Khichdi 625, Laddu 750, Khichdi 750	21.235	12,95,687
5	42390/ 24.06.2020	CG04E6070	No record found	MPSAIDCL	Gyaraspur/ Vidisha	Halwa 600, BalAhar 600, Barfi 750, Laddu 750 Khichdi 625, Khichdi 750	24.673	15,23,378
6	42413/ 30.06.2020	RJ17GB5345	No record found	MPSAIDCL	Khilchipur/ Rajgarh	Halwa 600, BalAhar 600, Khichdi 625, Laddu 750	27.16	16,77,028
7	41125/ 31.03.2021	MP09HG9559	No record found	MPSAIDCL	Biaora/ Rajgarh	Halwa 600, BalAhar 600, Khichdi 625, Barfi 750, Laddu 750, Khichdi 750	26.217	16,20,310
8	36750/ 14.01.2019	RJ09CG2769	No record found	MPSAIDCL	Khilchipur/ Rajgarh	Barfi 900	2.538	1,57,597
9	37342/ 18.07.2019	MP09GA4694	No record found	MPSAIDCL	Ichhawar/ Sehore	Barfi 900	0.072	4,471
10	40599/ 05.10.2019	RJ17GB0877	No record found	MPSAIDCL	Sironj/ Vidisha	Barfi 900	4.014	2,49,249
11	42168/ 15.03.2020	MP06HA0246	No record found	MPSAIDCL	Nasrullaganj/ Sehore	Barfi 900, Khichdi 900	1.224	75,331

Sl. No.	Challan No./ Date	Registration number of vehicle mentioned in Challan as truck	Type of vehicle as per VAHAN portal	Name of Supplier firm	Name of Project/ District where THR supplied	THR items shown in the Challan	Quantity in metric ton	Amount in ₹
12	42383/ 23.06.2020	MP16HC1748	No record found	MPSAIDCL	Vidisha Gramin/ Vidisha	Barfi 900, Khichdi 900	1.008	62,037
13	279/ 24.03.2020	UP70BT8489	No record found	MAASSM	Pandhurna/ Chhindwara	Barfi 750 Laddu 750 Khichdi 750 Halwa 600 Balahar 600 Khichadi 625	21.489	13,24,952
14	56223/ 04.11.2020	UP70BT8489	No record found	MPSAIDCL	Pandhurna/ Chhindwara	Barfi 750 Laddu 750 Khichdi 750 Halwa 600 Balahar 600 Khichadi 625	23.634	14,56,992
15	MPR228/ 05.06.2019	RJ37GC2122	No record found	KDMR	Jamai-2/ Chhindwara	Barfi 750 Laddu 750 Khichdi 750 Halwa 600 Balahar 600 Khichadi 625	23.299	14,36,393
16	MPS155/ 05.06.2019	RJ37GC2122	No record found	KDMR	Jamai-2/ Chhindwara	Barfi 900 Khichadi900	0.90	54,675
17	363/ 24.01.2020	GJ20X1294	No record found	MAASSM	Meghnagar/ Jhabua	Barfi 900 Khichdi 900	7.920	4,84,308
18	443/ 24.01.2020	GJ20X1294	No record found	MAASSM	Meghnagar/ Jhabua	Barfi 750 Laddu 750 Khichdi 750 Halwa 600 BalAhar 600 Khichdi 625	32.562	20,21,394
19	54578/ 09.09.2020	MH14B2386	No record found	MPSAIDCL	Rama/Jhabua	Barfi 750 Laddu 750 Khichdi 750 Khichdi 625	21.69	13,20,096
20	54579/ 09.09.2020	MH14B2386	No record found	MPSAIDCL	Rama/Jhabua	Barfi 900	8.550	5,25,825
21	36210/ 04.05.2021	MP41H1369	No record found	MPSAIDCL	Badwani/ Badwani	Barfi 750 Laddu 750 Khichdi 750 Halwa 600 BalAhar 600 Khichdi 625	25.313	15,59,713
22	1590/ 02.11.2018	RJ20GF9375	No record found	MPATL	Teonthar/ Rewa	Barfi 900 Khichdi 900	3.456	2,13,322
23	1853/ 10.12.19	TS07UV2220	No record found	M.P. Agrotonics	Amarpatan/ Satna	Barfi-750 Laddu-750	2.849	1,76,525

Sl. No.	Challan No./ Date	Registration number of vehicle mentioned in Challan as truck	Type of vehicle as per VAHAN portal	Name of Supplier firm	Name of Project/ District where THR supplied	THR items shown in the Challan	Quantity in metric ton	Amount in ₹
				Ltd. Mandideep, Raisen		Khichdi-750 Halwa-600 Bal ahar-600 Khichdi-625		
24	1851/ 10.12.19	TS07UV2220	No record found	M.P. Agrotonics Ltd. Mandideep, Raisen	Maihar-2/ Satna	Barfi-750 Laddu-750 Khichdi-750 Halwa-600 Bal ahar-600 Khichdi-625 Barfi-900 Khichdi-900	34.875	21,96,499
25	1852/ 10.12.19	TS07UV2220	No record found	M.P. Agrotonics Ltd. Mandideep, Raisen	Maihar-2/ Satna	Weat Soya Barfi-900 Khichdi-900	2.268	1,39,992
Total							404.093	2,50,09,324

(Source: Challans furnished by plants and DPOs)

Appendix-2.2.10
(Reference: Paragraph No. 2.2.12.4 (B), Page No. 67)

**Details of cases where quantity of THR mentioned in the challans verified
despite not receiving at projects**

Sl. No.	Challan No./ Date	Name of the Supplier firm	Project Office with district name	Beneficiary category	Item name	Item quantity as per challan in bags	Actual quantity received as per stock register of PO	Difference in bags	Quantity in MT	Amount in ₹
1	347/ 02.08.2018	KDMR	Parasiya-2, Chhindwara	Women	Khichdi- 750	125	0	125	1.875	1,12,500
2	667/ 31.10.2018	KDMR	Chhindwara (Urban), Chhindwara	Women	Laddu- 750	152	0	152	2.28	1,40,847
3	495/ 30.11.2018	KDMR	Chhindwara (Rural), Chhindwara	Girls	Barfi-900	3	0	3	0.054	3,321
					Khichdi- 900	3	0	3	0.054	3,240
4	MPR151/ 10.05.2019	KDMR	Chhindwara (Urban), Chhindwara	Children	Haluwa- 600	170	0	170	4.08	2,54,980
5	MPR444 & 480 12.08.2019 & 28.08.2019	KDMR	Sausar, Chhindwara	Women	Khichdi- 750	246	245	1	0.015	900
6	MPR661/ 01.12.2019	KDMR	Chaurai, Chhindwara	Children	Khichdi- 625	187	183	4	0.1	6,000
7	48530/14.0 9.20	MPSAID CL	Parasiya-2, Chhindwara	Children	Balahar- 600	195	183	12	0.288	17,999
8	44805/20.0 9.20	MPSAID CL	Tamia, Chhindwara	Children	Haluwa- 600	293	223	70	1.679	1,04,929
9	56098/ 21.10.20	MPSAID CL	Harrari, Chhindwara	Children	Balahar- 600	165	164	1	0.024	1,500
				Women	Barfi-750	265	263	2	0.03	1,848
10	56306/ 27.11.2020	MPSAID CL	Amarwada, Chhindwara	Girls	Barfi-900	1	0	1	0.018	1,107
11	39342/19.0 9.2018	MPSAID CL	Banganga, Bhopal	Women	Barfi	374	314	60	0.9	55,886
12	35066/17.0 5.2018	MPSAID CL	Banganga, Bhopal	Girls	Barfi	9	0	9	0.162	10,059
13	35196/15.0 6.2018	MPSAID CL	Chandwad, Bhopal	Women	Laddu	188	0	188	2.82	1,75,108
14	20984/14.0 4.2018	MPSAID CL	Govindpura, Bhopal	Children	Bal Ahar	431	0	431	10.344	6,46,448
15	596/11.07. 2018	MPSAID CL	Govindpura, Bhopal	Girls	Khichdi	40	0	40	0.72	43,916
16 17	729/07.08. 2018	MPSAID CL	Govindpura, Bhopal	Children	Khichdi	226	0	226	5.65	3,41,797
				Women	Khichdi	240	0	240	3.6	2,19,582
	730/07.08. 2018	MPSAID CL	Govindpura, Bhopal	Girls	Khichdi	14	0	14	0.252	15,371
18	39010/21.0 6.2018	MPSAID CL	Kolar, Bhopal	Women	Laddu	179	0	179	2.685	1,66,725

Sl. No.	Challan No./ Date	Name of the Supplier firm	Project Office with district name	Beneficiary category	Item name	Item quantity as per challan in bags	Actual quantity received as per stock register of PO	Difference in bags	Quantity in MT	Amount in ₹
19	192/20.05.2018	MPSAID CL	Motia Park, Bhopal	Women	Khichdi	191	0	191	2.865	1,74,751
20	2003/10.10.2018	MPANF L	Rama, Jhabua	Children	Halwa	94	0	94	2.256	1,41,000
					Bal Ahar	97	0	97	2.328	1,47,828
					Khichdi	294	0	294	7.35	4,46,880
				Women	Barfi	4	0	4	0.06	3,690
					Laddu	4	0	4	0.06	3,630
					Khichdi	2	0	2	0.03	1,824
21	1684/5.11.2018	M.P. Agrotomics Ltd.	Sirmour-2, Rewa	Women	Barfi	246	0	246	3.69	2,28,411
					Laddu	98	0	98	1.47	91,067
					Khichdi	98	0	98	1.47	90,919
				Children	Halwa	250	0	250	6.00	3,85,500
					Bal Ahar	100	0	100	2.40	1,52,400
					Khichdi	100	0	100	2.50	1,54,625
22	1894/10.12.2018	M.P. Agrotomics Ltd.	Rewa Rural-2, Rewa	Girls	Barfi	5	0	5	0.09	5,571
					Khichdi	5	0	5	0.09	5,540
23	2259/04.02.2019	M.P. Agrotomics Ltd.	Hanumana-1, Rewa	Girls	Barfi	6	0	6	0.108	6,685
					Khichdi	6	0	6	0.108	6,647
24	29/06.05.2018	MP Agrotomics Ltd, Raisen	Chitrakoot-1, Satna	Children	Bal Ahar-600	76	70	6	0.1440	9,144
25	1951/12.12.2019	-do-	Nagaud-1, Satna	Children	Khichdi-625	305	286	19	0.475	29,379
26	48863/26.05.2020	MPSAID CL, Mandala	Uchehara, Satna	Women	Khichdi-750	201	191	10	0.1500	9,277
27	48709/18.03.2020	-do-	Nagaud-2, Satna	Women	Barfi-750	189	0	189	2.8350	1,75,486
					Laddu-750	189	0	189	2.8350	1,75,628
					Khichdi-750	94	0	94	1.4100	87,208
				Children	Halwa-600	212	0	212	5.0880	3,26,904
					Bal Ahar-600	106	0	106	2.5440	1,61,544
					Khichdi-625	212	0	212	5.3000	3,27,805
				Girls	Barfi 900	14	0	14	0.2520	15,599

Sl. No.	Challan No./ Date	Name of the Supplier firm	Project Office with district name	Beneficiary category	Item name	Item quantity as per challan in bags	Actual quantity received as per stock register of PO	Difference in bags	Quantity in MT	Amount in ₹
28	48654/18.03.2020	-do-	Nagaud-2, Satna		Khichdi-900	14	0	14	0.2520	15,511
29	48993/22.07.2020	-do-	Ramnagar, Satna	Women	Barfi-750	352	0	352	5.2800	3,26,832
					Laddu-750	352	0	352	5.2800	3,27,096
					Khichdi-750	176	0	176	2.6400	1,63,284
				Children	Halwa-600	417	0	417	10.0080	6,43,014
					Bal Ahar-600	208	0	208	4.9920	3,16,992
					Khichdi-625	417	0	417	10.4250	6,44,786
30	43295/27.01.2021	MPSAID CL, Rewa	Rampur Baghelan-2, Satna	Women	Barfi-750	43	0	43	0.6450	39,925
					Laddu-750	38	0	38	0.5700	35,312
					Khichdi-750	33	0	33	0.4950	30,616
				Children	Halwa-600	50	0	50	1.2000	77,100
					Bal Ahar-600	41	0	41	0.9840	62,484
					Khichdi-625	35	0	35	0.8750	54,119
31	43296/27.01.2021	MPSAID CL, Rewa	Rampur Baghelan-2, Satna	Girls	Barfi 900	6	0	6	0.1080	6,685
					Khichdi-900	8	0	8	0.1440	8,863
32	43112/06.01.2021	-do-	Nagaud-2, Satna	Women	Barfi-750	71	0	71	1.0650	65,923
					Laddu-750	56	0	56	0.8400	52,038
					Khichdi-750	55	0	55	0.8250	51,026
				Children	Halwa-600	79	0	79	1.8960	1,21,818
					Bal Ahar-600	57	0	57	1.3680	86,868
					Khichdi-625	48	0	48	1.2000	74,220
33	43113/06.01.2021	-do-	Nagaud-2, Satna	Girls	Khichdi-900	2	0	2	0.0360	2,228
					Wheat Soya Barfi-900	5	0	5	0.0900	5,540
34	43374/09.02.2021	-do-	Nagaud-2, Satna	Women	Barfi-750	40	0	40	0.6000	37,140
					Laddu-750	42	0	42	0.6300	39,029

Sl. No.	Challan No./ Date	Name of the Supplier firm	Project Office with district name	Beneficiary category	Item name	Item quantity as per challan in bags	Actual quantity received as per stock register of PO	Difference in bags	Quantity in MT	Amount in ₹
					Khichdi-750	28	0	28	0.4200	25,977
				Children	Halwa-600	38	0	38	0.9120	58,596
					Bal Ahar-600	23	0	23	0.5520	35,052
					Khichdi-625	22	0	22	0.5500	34,017
35	1039/05.08.2019	MP Agronotics Limited	Nagaud-2, Satna	Women	Barfi-750	169	0	169	2.5350	1,56,916
					Laddu-750	85	0	85	1.2750	78,986
					Khichdi-750	85	0	85	1.2750	78,859
				Children	Halwa-600	203	0	203	4.8720	3,13,026
					Bal Ahar-600	101	0	101	2.4240	1,53,924
					Khichdi-625	101	0	101	2.5250	1,56,171
36	1040/05.08.2019	MP Agronotics Limited	Nagaud-2, Satna	Girls	Khichdi-900	19	0	19	0.3420	21,170
					Wheat Soya Barfi-900	19	0	19	0.3420	21,050
37	677 dated 06.07.2019	MPAFIL	Kolaras, Shivpuri	Children	Halwa-600	118	0	118	2.832	1,79,266
					Bal Ahar-600	118	0	118	2.832	1,77,850
38	52 dated 09.05.2018	MPAFIL	Badarwas, Shivpuri	Children	Khichdi-625	100	0	100	2.500	1,51,375
39	1048 dated 06.10.2018	MPAFIL	Badarwas, Shivpuri	Women	Barfi-750	155	0	155	2.325	1,42,174
					Laddu-750	155	0	155	2.325	1,43,685
				Children	Halwa-600	190	0	190	4.560	2,88,648
					Khichdi-625	190	0	190	4.750	2,87,613
40	1360 dated 04.11.2019	MPAFIL	Shivpuri (Rural)	Girls	Barfi-900	113	0	113	2.034	1,24,379
					Khichdi-900	113	0	113	2.034	1,23,159
41	33702 dated 02.12.2020	MPSAID CL	Shivpuri (Rural), Shivpuri	Children	Khichdi-625	186	185	1	0.025	1,514
42	33710/04.12.2020	MPSAID CL	Shivpuri (U), Shivpuri	Women	Laddu-750	98	96	2	0.03	1,854

Sl. No.	Challan No./ Date	Name of the Supplier firm	Project Office with district name	Beneficiary category	Item name	Item quantity as per challan in bags	Actual quantity received as per stock register of PO	Difference in bags	Quantity in MT	Amount in ₹
43	33990/ 29.01.2021	MPSAID CL	Shivpuri (U), Shivpuri	Women	Khichdi- 750	212	209	3	0.045	2,725
44	MPA 2672/ 10.12.2018	MP Agro Nutri Foods Ltd.	Badnawar- 2, DHAR	Children	Halwa- 600	211	0	211	5.064	3,16,500
					Bal Ahar- 600	105	0	105	2.52	1,60,020
					Khichdi- 625g.	105	0	105	2.625	1,59,600
				Women	Soya Barfi 750	171	0	171	2.565	1,57,748
					Atta Besan Laddu 750	86	0	86	1.29	78,045
					Khichdi 750g.	86	0	86	1.29	78,432
45	MPA 2673/ 10.12.2018	MP Agro. Nutri foods Ltd.	Badnawar-2 DHAR	Girls	Soya Barfi 900g.	14	0	14	0.252	15,498
					Khichdi 900g.	14	0	14	0.252	15,322
46	226/ 15.05.2018	MPATL	Sagar Rural- 2, Sagar	Women	Barfi 750	10	0	10	0.15	9,180
					Laddu 750	10	0	10	0.15	9,015
					Khichdi 750	10	0	10	0.15	9,075
				Children	Halwa 600	10	0	10	0.24	15,456
					Bal Ahar 600	10	0	10	0.24	15,360
					Khichdi 625	10	0	10	0.25	15,125
Total						12,842	2,612	10,230	205.34	1,27,89,816

(Source: Challans provided by DPOs and stock register furnished by CDPO)

Appendix-2.2.11
(Reference: Paragraph No. 2.2.12.5, Page No. 68 and 69)

Details of suspected payment to SHGs

Sl. No.	Account No.	IFSC	Name in physical bill	Name in epayment	Name in the bank	Amount credited in ₹	Bill number through which credited
1	37121991954	SBIN0030088	Maa vaishno devi, Parul, Girja	Bhoori Jatav	Miss Bhoori Jatav	67,014	20007480232
						58,559	20007599288
						28,456	20006632844
						30,176	20006843263
2	3680760747	CBIN0282774	Ganga, Poonam, Pavan paterianath, Banjara Baba	Tadarth Samiti	Gram Sabha Swasth Tadarth Samiti	34,614	20006632844
						8,984	20006843263
						42,486	20007480232
						24,624	20007599288
3	63038861016	SBIN0030088	Jai Thakur Baba,, Jai Kamlesh, Shri Sai Nath and Priyanka	Priyanka Gochoni	Priyanka SHG	38,580	20006632844
						12,285	20006843263
						50,624	20007480232
						27,926	20007599288
4	63023524237	SBIN0030088	Jai Shiv, Sonu, Chanda, Saraswati, Jabahar Lal Nehru, Jyoti,	Joti badera	Jyoti SHG	37,177	20006632844
						21,200	20006843263
						56,182	20007480232
						39,389	20007599288
5	63024264196	SBIN0030088	Little, Jai Santoshi Maa, Ganesh	Gadesa Darguwa	Ganesh SHG	13,494	20006843263
						76,430	20007480232
						25,745	20007599288
6	3465268583	CBIN0282774	Ganga, Deepika, Khati Baba, Deepak, Jai Shri Ram, Jai Maa, Diman Baba,	Jai Ma Shg	Jai Maa SHG pagara	71,929	20006632844
						67,809	20007480232
						1,22,471	20007599288
7	3455599208	CBIN0282774	Sandesh, Rahul, Jai Durge, Dhai Mahadev, Radha Swami	Sandesh	Sandesh SHG Chandawani	17,979	20006843263
						97,719	20007480232
						38,458	20007599288
8	3452024027	CBIN0282774	Jai Mahadev Tapkeshwar, Van Devi, Maa SHG, Jai Mata Di, Jai Gond Baba, Sidhh Baba, Nandini	Jai Mata Di	Jai Mata Di	75,638	20006632844
						12,020	20006843263
						70,281	20007480232
						67,319	20007599288
9	63022771720	SBIN0030088	Shri Ram, Saraswati, Himansh, Siddheshwar,	Shri Ram	Shri Ram SHG Kararkheda	28,598	20006632844
						12,129	20006843263
						38,944	20007480232
						27,285	20007599288
10	3452029354	CBIN0282774	Bhole Baba, Jai Khati Baba, Sai Baba,	Jai Mahadev Tapkeshwar	Jai Mahadev SHG	19,509	20006632844
						7,722	20006843263
						22,060	20007480232
						49,431	20007599288
11	33385854165	SBIN0030088				27,388	20006632844

Sl. No.	Account No.	IFSC	Name in physical bill	Name in epayment	Name in the bank	Amount credited in ₹	Bill number through which credited
			Sonam, Laxmi, Gopal, Priyanka, Hira, Jai Karila, Baba, Sonam, Jai Karila	Jai Kali Heerapur	Gram Sabha Swasthya Tadarth Samiti Hirapur	57,309	20007480232
12	33572542211	SBIN0030088	Jai Maa Durge, Chanda, Shri Ram, Maharana Pratap	Gram Sabha Swasthya Tadarth Samiti Kachhaua First	Gram Sabha Swasthya Tadarth Samiti	32,232	20006632844
						28,076	20007480232
13	35562884808	SBIN0030088	Jai Durge, Manisha, Mahima, Vaishali,	Manisha	Manisha SHG Gram Salaiya	23,283	20006843263
						75,055	20007480232
						22,626	20007599288
14	33394159137	SBIN0030088	Jay Shiv, Tadarth Samiti, Ambedakar	Gram Sabha Swasthya Tadarth Samiti Budhon Karera	Gram Sabha Swasthya Tadarth Samiti Budhon	27,123	20006632844
						7,020	20006843263
						32,973	20007480232
						13,441	20007599288
15	3804047398	CBIN0281940	Varsha, Badi Mata,	Maa Ratanghar	Jai Maa Ratangharh	30,847	20006632844
						5,772	20006843263
						34,806	20007480232
						13,328	20007599288
16	33392226663	SBIN0030088	Tadarth Samiti, Dhai Mahadev, Shankar,	Gram Sabha Swasthya Tadarth Samiti Khod Second	Gram Sabha Swasthya Tadarth Samiti	14,664	20006843263
						45,832	20007480232
						83,713	20007599288
17	33973134057	SBIN0030088	Khedapati, Anshika, Jai MAA, Preeti,	Preeti	Preeti SHG	48,939	20006632844
						12,322	20006843263
						50,678	20007480232
						21,665	20007599288
18	39026856237	SBIN0030088	Jay nayak, Jai Shiv Shankar, Krishna, Thakur Baba,	Jai Shiv Shankar	Jay Nayak SHG	20,894	20006632844
						8,992	20006843263
						24,728	20007480232
						13,438	20007599288
19	3465261190	CBIN0282774	Ganga, Jay Nirmal Devi, Jay Khati Baba, Bade Baba, Maa Annapoorna	Satyam	Satyam SHG Bhonti	33,638	20006632844
						6,594	20006843263
						41,841	20007480232
						1,06,234	20007599288
20	53021034997	SBIN0030088	Jay Thakur Baba, Jay Shiv Shakti,	Jai Maa Mhila Shg Bacharon Further, in this account drought relief also credited.	Mr President JMM SHG Wachron P	38,272	20006632844
						9,109	20006843263
						42,114	20007480232
21	33386344506	SBIN0030088	Khati Baba, Manisha, Mahila Kaveer Panthi,	Tadarth Samiti	Gram Sabha Swasthya Tadarth Samiti Jarai	14,418	20006632844
						14,419	20007480232
22	3458743422	CBIN0281940		Siddhi Vinayak		16,593	20006632844

Sl. No.	Account No.	IFSC	Name in physical bill	Name in epayment	Name in the bank	Amount credited in ₹	Bill number through which credited
			Mahadev, Siddhi Vinayak		Siddhi Vinayak	5,772	20006843263
						20,332	20007480232
						34,133	20007599288
23	63016185724	SBIN0030333	Kanha, Manshapurna, Mahadev,Pooja, Khati Baba, Siradhna	Mansha Poorna Semri 02	Mansha Puran SHG Semari	33,900	20006632844
						12,324	20006843263
						40,332	20007480232
						22,117	20007599288
24	33386798072	SBIN0030088	Ram Raja Sarkar	Gram Sabha Swasthya Tadarth Samiti Gurkudbaya	Gram Sabha Swasthya Tadarth Samiti Gurkudbaya	2,382	20006632844
						5,148	20006843263
						2,382	20007480232
						6,203	20007599288
25	33386483119	SBIN0030088	Jharnapuri, Tadarth Samiti	Gram Sabha Swasthya Tadarth Samiti Masuda	Gram Sabha Swasthya Tadarth Samiti	20,750	20006632844
						6,240	20006843263
						26,470	20007480232
						13,614	20007599288
26	33385906873	SBIN0030088	Mahila Kaveer Panthi, Surai Sarkar,Shouryan	Matra Sheyoni Samti Khachuya	Gram Sabha Tadarth Samiti Kachhowa	12,490	20006632844
						12,491	20007480232
27	35371177421	SBIN0030088	Ma Peetambra, Jabharlal, Jay Khati Baba	Ma Peetambra	Maa Peetambara SHG	27,144	20006632844
						12,948	20006843263
						35,178	20007480232
						34,280	20007599288
28	3466169896	CBIN0281940	Mahila, Saraswati, Shri Ram,	Saraswati	Saraswati SHG	18,185	20006632844
						5,460	20006843263
						14,098	20007480232
						14,884	20007599288
29	3415588137	CBIN0281940	Vidhya, Khedapati, Radha Krishna	Khedapati	Jai Khedapati	43,800	20006632844
						17,316	20006843263
						55,742	20007480232
						35,593	20007599288
30	3403880452	CBIN0282774	Pooja, Khati Baba,	Tapkeshwar Hathiya	Tapkeshwar SHG	19,056	20006632844
						11,360	20006843263
						27,158	20007480232
						29,911	20007599288
31	33385739720	SBIN0030088	Maa Bijasen, Jay Shiv Shakti	Gram Sabha Swasthya Tadarth Samiti Bachron	Gram Sabha Swasthya Tadarth Samiti Bachron	17,660	20006632844
						17,664	20007480232
32	80031740090	SBIN0RRMBG B	Savitri, Khedapati maa,	Khedapati Maa	Khedapati Maa	10,876	20006632844
						4,212	20006843263
						14,161	20007480232
						10,744	20007599288
33	63048360142	SBIN0030333		Laxmi Barela		50,429	20006632844

Sl. No.	Account No.	IFSC	Name in physical bill	Name in epayment	Name in the bank	Amount credited in ₹	Bill number through which credited
			Santoshi maiyaa, Laxmi, Bajrang, Ganesh, Poonam		Laxmi SHG Naya Gaon	6,240	20006843263
						45,869	20007480232
						11,650	20007599288
34	33872105122	SBIN0030088	Jan Jagriti, Mahila Harijan, Sidhsheshwar,	Sidesewr Paesewar	Sidheshwar SHG	13,692	20006632844
						17,240	20006843263
						32,203	20007480232
						14,435	20007599288
35	3451373943	CBIN0282774	Dhai Mahadev, Jai Maa, Jai Maa Kali	Jai Kali Maa	Jai Kali Maa SHG	28,890	20006632844
						15,795	20006843263
						34,953	20007480232
						24,484	20007599288
36	33394160607	SBIN0030088	Jay Ganesh Baba, Jai Santoshi Maa, Little	Gram Sabha Swasthya Tadarth Samiti Barela	Gram Sabha Swasthya Tadarth Samiti Barela	48,618	20006632844
37	3537807740	CBIN0282774	Rahul, Sandesh, Jay Durge	Jai durge	Jai Durge	12,558	20006843263
						12,064	20007480232
						19,078	20007599288
						48,436	20006632844
38	3123452027	CBIN0282774	Shankar, Dhai Mahadev, Poonam, Maa Santoshi,	Ponam Shg Khoda	Poonam SHG Khod	32,747	20006632844
						4,992	20006843263
						9,828	20007480232
						10,957	20007599288
39	38674931656	SBIN0030088	Viashali, Mahima, Manisha, Jai durge,	Jay Maa Veshno	Maa Vaishno SHG Salaiya	55,443	20006632844
						7,486	20007599288
40	33394162413	SBIN0030088	Dhai Mahadev, Radha Swami	Gram Sabha Swasthya Tadarth Samiti Udaypuraa	Gram Sabha Swasthya Tadarth Samiti Udaypura	24,019	20006632844
						11,558	20007480232
						20,283	20007599288
41	33386343035	SBIN0030088	Gopal, Laxmi, Baba	Gram Sabha Swasthya Tadarth Samiti Khairwas	Gram Sabha Swasthya Tadarth Samiti Kherwas	21,718	20006632844
42	3463891271	CBIN0282774	Late Vijayraje Scindhia, Jai Mata Di	Jai Mata Di	Jai Mata Di Chinnodi	7,915	20006632844
						5,148	20006843263
						4,485	20007480232
						11,915	20007599288
43	33385499936	SBIN0030088	Maa Gayatri	Matra Sahyogni Samiti Bhagwa	Gram Sabha Swasthya Tadarth Samiti Bhagva	2,010	20006632844
						5,265	20006843263
						16,945	20007480232
						14,327	20007599288
44	37094062511	SBIN0030088	Shankar	Gram Sabha Swasthya	Gram Sabha Swasthya	9,998	20006632844
						8,520	20006843263
						6,435	20007480232

Sl. No.	Account No.	IFSC	Name in physical bill	Name in epayment	Name in the bank	Amount credited in ₹	Bill number through which credited
				Tadarth Samiti Tapariyan Khod	Tadarth Samiti Khod	11,900	20007599288
45	33394142566	SBIN0030088	Jai Ratangarh Mata	Gram Sabha Swasthya Tadarth Samiti Sadmayapur	Gram Sabha Swasthya Tadarth Samiti Sadmayapur	4,580	20006632844
						3,120	20006843263
						7,834	20007480232
						9,519	20007599288
46	417102010981 972	UBIN0541711	Shiv Baba SHG	Kiran SHG Dhandar	Deepak Sen Son of Surendra Sen	9,210	20007163941
						7,042	20007613815
						26,910	20008122846
47	466402010019 170	UBIN0546640	Laxmi SHG Pahadiya	Laxmi SHG Pahadiya	Shweta Tiwari	5,699	20006230994
						3,156	20006427455
						14,467	20006496210
						13,102	20007061885
						15,134	20007111901
						7,988	20007163941
						7,659	20007613815
						9,421	20008100453
						24,832	20008122846
						11,964	20008693638
						10,652	20008711044
						3,836	20008753703
						6,872	20009022695
48	397402010110 753	UBIN0539741	Satya SHG Umariha	Satya SHG Umariha	Vandana Singh W/o Anjani Singh	500	20006194453
						4,652	20006230994
						500	20006249930
						2,269	20006426583
						500	20006454118
						8,554	20006516634
						500	20006914921
						25,701	20007061885
						24,356	20007111901
						500	20007386361
						5,837	20007613815
						1,000	20007637609
						20,368	20007646427
						19,155	20008122846
						11,058	20008693858
9,629	20008723738						
8,038	20008739862						
1,000	20008878109						
500	20008997584						
4,340	20009022722						
Total						44,88,614	

Appendix-2.2.12

(Reference: Paragraph No. 2.2.12.6, Page No. 69)

Details of payments made against RTE despite availability of THR

Sl. No.	Name of Projects	THR received/distributed at Projects (in MT)	Month in which THR received at the Projects	Month in which RTE provided	No. of benefitted beneficiaries (in a month)		Amount in ₹		Total amount in ₹
					Children of age group 6 months to 3 years	Pregnant/lactating mother/ adolescent girls	Children of age group 6 months to 3 years @₹7.81 per day	Pregnant/lactating mother/ adolescent girls @₹9.38 per day	
1	Khaniyadhana, Shivpuri	116.144	July 2020	August 2020	14,010	5,662	92,149	6,89,132	7,81,281
2	Khaniyadhana, Shivpuri			September 2020	5,319	0	3,11,452	0	3,11,452
3	Khaniyadhana, Shivpuri			September 2020	14,010	5,662	1,15,147	6,94,131	8,09,278
4	Kolaras, Shivpuri	38.166	July 2020	August 2020	9,099	3,521	1,47,468	82,779	2,30,247
5	Kolaras, Shivpuri			September 2020	21,639	10,395	1,69,001	97,505	2,66,506
6	Karera, Shivpuri	47.688	July 2020	August 2020	9,233	4,039	3,67,437	1,19,792	4,87,229
7	Karera, Shivpuri			September 2020	9,233	4,039	2,50,225	1,19,145	3,69,229
8	Pichhore, Shivpuri	45.271	July 2020	September 2020	11,778	4,727	3,65,258	1,75,528	5,40,786
9	Berasia-1, Bhopal	13.944	03.04.20	April 2020	1,422	577	1,17,348	64,473	1,81,821
10	Berasia-1, Bhopal	14.504	10.05.2020	May 2020	15,300	23,317	1,17,810	2,14,516	3,32,326
11	Berasia-2, Bhopal	10.301	10.05.2020	May 2020	0	675	0	6,210	6,210
12	Phanda, Bhopal	26.24	09.05.2020	May 2020	36,030	17,148	2,77,431	1,57,762	4,35,193
13	Govindpura, Bhopal	41.978	09.05.2020	May 2020	3,632	1,904	27,966.4	17,516.8	45,483.2
14	J.P.Nagar, Bhopal	32.707	11.05.2020	May 2020	6,489	3,696	49,965.3	34,003.2	83,968.5
15	Kolar, Bhopal	33.155	06.05.2020	May 2020	9,584	8,480	73,796.8	78,016	1,51,812.8
16	Berasia-2, Bhopal	19.466	02.07.2020	July 2020	89	42	685.3	386.4	1,071.7
17	Phanda, Bhopal	26.24	23.07.2020	July 2020	55,258	28,584	4,25,487	2,62,973	6,88,460
18	Govindpura, Bhopal	41.978	11.07.2020	July 2020	3,413	1,706	26,280.1	15,695.2	41,975.3
19	J.P.Nagar, Bhopal	32.707	23.07.2020	July 2020	1,408	792	10,841.6	7,286.4	18,128
20	Kolar, Bhopal	33.155	10.07.2020	July 2020	9,940	7,740	76,538	71,208	1,47,746

Sl. No.	Name of Projects	THR received/distributed at Projects (in MT)	Month in which THR received at the Projects	Month in which RTE provided	No. of benefitted beneficiaries (in a month)		Amount in ₹		Total amount in ₹
					Children of age group 6 months to 3 years	Pregnant/lactating mother/adolescent girls	Children of age group 6 months to 3 years @₹7.81 per day	Pregnant/lactating mother/adolescent girls @₹9.38 per day	
21	Jhabua	38.68	12.03.2020	April 2020	19,763	15,933	1,54,349	1,49,452	3,03,801
22	Jhabua	81.839	01.05.2020 & 04.05.2020	May 2020	18,873	12,476	1,42,491	1,12,908	2,55,399
23	Jhabua	120.519	05.07.2020	July 2020	19,703	13,875	1,48,758	1,25,569	2,74,326
24	Jhabua	64.642	29.08.2020	August 2020	27,686	15,814	2,09,029	1,43,117	3,52,146
25	Jhabua	24.948	16.09.2020	September 2020	27,665	14,324	2,08,871	1,29,632	3,38,503
Total					3,50,576	2,05,128			74,54,378.5

(Source: Information furnished by DPOs, rates of RTE payment as per order no. 541 dated 27.03.2020 of WCD Dept.)

Appendix-2.2.13

(Reference: Paragraph No. 2.2.12.7 (A), Page No. 71)

Details of supply orders of THR which found deficient in protein, calorie and micronutrients and amount withheld from bills on this account

Plant	Supply order No. of Directorate	Date of Supply order	Quantity of THR supplied (in MT)	Amount of THR (₹ in crore)	Amount paid after withholding 15 per cent (₹ in crore)	Amount withheld (₹ in crore)
Dewas	1039	28.02.2019	263.08	1.63	1.38	0.25
	1600	28.03.2019	1,029.78	6.34	5.39	0.95
	2176	29.04.2019	1,091.88	6.75	5.74	1.01
	2727	01.06.2019	1,835.16	11.35	9.65	1.7
	3240	27.06.2019	2,326.58	14.41	12.25	2.16
	4070	27.07.2019	1,851.23	11.45	9.73	1.72
	4206	13.08.2019	1,852.21	11.45	9.73	1.72
	5206	28.09.2019	2,210.71	13.62	11.58	2.04
	5715	30.11.2019	2,179.67	13.51	11.48	2.03
	6244	31.10.2019	1,735.51	10.73	9.12	1.61
	6244	27.12.2019	1,712.55	10.59	9	1.59
Dhar	3240	27.06.2019	292.40	1.81	1.54	0.27
	3464	29.06.2019	262.65	1.63	1.39	0.24
	4070	27.07.2019	1,317.60	8.14	6.92	1.22
	4206	13.08.2019	1,317.62	8.14	6.92	1.22
	5206	28.09.2019	1,568.35	9.66	8.21	1.45
	5715	30.11.2019	2,481.02	15.36	13.06	2.3
	6244	31.10.2019	2,025.97	12.52	10.64	1.88
	6244	27.12.2019	2,000.79	12.36	10.51	1.85
Mandla	5715	30.11.2019	1,938.56	11.95	10.16	1.79
	6244	31.10.2019	755.26	4.65	3.96	0.69
	6244	27.12.2019	1,583.84	9.77	8.3	1.47
Hoshangabad	3240	27.06.2019	333.24	2.07	1.76	0.31
	4070	27.07.2019	275.98	1.71	1.45	0.26
	4206	13.08.2019	275.98	1.71	1.45	0.26
	5206	28.09.2019	313.44	1.94	1.65	0.29
	6244	31.10.2019	492.66	3.06	2.6	0.46
	5715	30.11.2019	575.45	3.57	3.03	0.54
	6244	27.12.2019	476.00	2.95	2.51	0.44
Sagar	6244	31.10.2019	439.42	2.73	2.32	0.41
	5715	30.11.2019	818.27	5.09	4.33	0.76
	6244	27.12.2019	671.45	4.17	3.55	0.62
Total			38,304.31	236.82	201.31	35.51

(Source: Records provided by Directorate)

Appendix-2.2.14

(Reference: Paragraph No. 2.2.12.8, Page No. 73 and 74)

Details of penalties not deducted from firms on delayed supply of THR

District	Name of the firm	No. of supply orders against which supply was delayed between 1 to 21 days	Quantity of THR delayed supplied (in MT)	Delayed by (in days)	Penalty not deducted (₹ in crore)	No. of supply orders against which supply was delayed by 22 days or more	Quantity of THR delayed supplied (in MT)	Delayed by (in days)
Bhopal	MPAFIL	15	659.885	1 to 17	0.27	-	-	-
Chhindwara	KDMR	16	2,037.308	1 to 19	0.89	01	16.508	23
Dhar	MPANFL	18	2,185.893	1 to 21	0.91	01	8.196	27
Jhabua	MPANFL	11	1,248.234	1 to 17	0.54	-	-	-
Rewa	MPATL	20	5,587.356	1 to 21	2.46	02	51.46	36 to 37
Sagar	MPATL	16	2,246.955	1 to 16	0.92	-	-	-
Satna	MPATL	20	3,483.719	1 to 18	1.30	08	1556.997	22 to 73
Other Districts: Challans obtained from Directorate	BAFL, FOFJ, KDMR, MPAFIL, MPANFL, MPATL	22	11,508.57	1 to 19	5.56	01	31.753	22 to 24
Total		138			12.85	13		

Appendix-2.2.15
(Reference: Paragraph No. 2.2.12.8, Page No. 74)

Details of loss of the Government due to non-provision of penalty clause in the agreement entered into with MPSAIDCL

District	Name of the firm	No. of supply orders against which supply was delayed between 1 to 21 days	Quantity of THR delayed supplied (in MT)	Delayed by (in days)	Penalty not deducted (₹ in crore)	No. of supply orders against which supply was delayed by 22 days or more	Quantity of THR delayed supplied (in MT)	Delayed by (in days)
Bhopal	MPSAIDCL	30	5,775.762	1 to 21	3.53	12	1,415.807	22 to 56
Chhindwara	MAASSM & MPSAIDCL	09	958.975	1 to 21	0.93	11	2,919.318	22 to 72
Dhar	MPSAIDCL /SRLM	09	1,826.49	1 to 21	1.22	08	1,738.17	22 to 50
Jhabua	MPSAIDCL /SRLM	12	3,826.521	1 to 21	2.57	12	2,355.809	22 to 50
Rewa	MPSAIDCL	06	1,372.491	1 to 21	1.17	09	2,094.77	22 to 64
Sagar	MAASSM & MPSAIDCL	05	1,122.076	5 to 21	1.01	07	1,595.359	22 to 74
Satna	MPSAIDCL	06	806.176	3 to 21	0.59	01	43.321	26 to 67
Other Districts: Challans obtained from Directorate	MPSAIDCL	01	1,148.894	11 to 21	1.10	01	1,661.867	22 to 50
Total		78			12.12	61		

Appendix-2.2.16
(Reference: Paragraph No. 2.2.15.1, Page No. 80)
Details of amount paid to SRLM

(₹ in crore)

Sl. No.	Bill No./ Date	Particulars	Amount of advance
1.	792/ 04.01.2019	To provide THR from plant established at Dewas	21.10
2.	358/ 29.07.2019	To provide THR from plant established at Dhar	25.00
3.	359/ 29.07.2019	To provide THR from plant established at Hoshangabad	5.50
4.	813/ 13.11.2019	To provide THR from plant established at Sagar	10.00
5.	814/ 13.11.2019	To provide THR from plant established at Mandla	10.00
6.	1014/17.12.2019	To provide THR from plant established at Mandla	8.00
7.	1013/17.12.2019	To provide THR from plant established at Dhar	5.00
8.	1012/17.12.2019	To provide THR from plant established at Sagar	10.40
9.	1138/17.01.2020	To provide THR from plant established at Shivpuri	26.00
10.	1139/17.01.2020	To provide THR from plant established at Rewa	20.00
Total			141.00

(Source: Records furnished by Directorate)

Glossary of Abbreviations

2.1 Audit on up-gradation of rural roads under *Pradhan Mantri Gram Sadak Yojana*

Sl. No.	Abbreviations	Full form
1.	AM	Assistant Manager
2.	BRRP	Block Rural Road Plan
3.	CBR	California Bearing Ratio
4.	CC	Cement Concrete
5.	CDs	Cross Drainages
6.	CEO	Chief Executive Officer
7.	CGM	Chief General Manager
8.	CUCPL	Comprehensive Up-gradation cum Consolidation Priority Lists
9.	DGS&D	Directorate General of Supplies and Disposals
10.	DISHA	District Vigilance and Monitoring Committee/District Development Co-ordination and Monitoring Committee
11.	DPRs	Detailed Project Reports
12.	DRRP	District Rural Road Plan
13.	GeM	Government e Marketplace
14.	GFR	General Financial Rules
15.	GM	General Manager
16.	GoI	Government of India
17.	GoMP	Government of Madhya Pradesh
18.	GrAMs	Gramin Agricultural Markets
19.	GSB	Granular-Sub-Base
20.	IRC	Indian Road Congress
21.	JPs	Janpad Panchayats
22.	KM	Kilometer
23.	LD	Liquidated Damages
24.	LoA	Letter of acceptance
25.	LSBs	Long Span Bridges
26.	MD	Miscellaneous Deposit
27.	MLAs	Members of Legislative Assembly
28.	MoRD	Ministry of Rural Development
29.	MP LUN	Madhya Pradesh Laghu Udhog Nigam

Sl. No.	Abbreviations	Full form
30.	MPRCP	Madhya Pradesh Road Connectivity Programme
31.	MPRRDA	Madhya Pradesh Rural Road Development Authority
32.	MPs	Members of Parliament
33.	MRL	Major Rural Links
34.	MT	Metric Ton
35.	NABL	National Accreditation Board for Testing and Calibration Laboratories
36.	NIT	Notice Inviting Tender
37.	NQM	National Quality Monitor
38.	NRRDA	National Rural Roads Development Authority
39.	OMMAS	Online Monitoring, Management and Accounting System
40.	PCI	Pavement Condition Index
41.	PD A/c	Personal Deposit Account
42.	PHE	Public Health Engineering
43.	PIU	Project Implementation Units
44.	PMGSY	Pradhan Mantri Gram Sadak Yojana
45.	PRDD	Panchayat and Rural Development Department
46.	PWD	Public Works Department
47.	QCR	Quality Control Register
48.	SBD	Standard Bidding Document
49.	SLSC	State Level Standing Committee
50.	SQC	Supervision and Quality Control
51.	SQM	State Quality Monitors
52.	SSR	Standard Schedule of Rates
53.	STA	State Technical Agency
54.	ToR	Term of Reference
55.	TR	Through Routes

2.2 Audit on Take Home Ration

Sl. No.	Abbreviations	Full form
1.	AASR	Anganwadi Annual Survey Report
2.	ACS	Additional Chief Secretary
3.	AMPR	Anganwadi Monthly Progress Report
4.	AWC	Anganwadi Centre
5.	AWH	Anganwadi Helper
6.	AWW	Anganwadi Worker
7.	CDPO	Child Development Project Officer
8.	DDO	Drawing and Disbursement Officer
9.	DPO	District Programme Officer
10.	FSSA	Food Safety and Standards Act, 2006
11.	FSSAI	Food Safety and Standards Authority of India
12.	GoI	Government of India
13.	GoMP	Government of Madhya Pradesh
14.	ICDS	Integrated Child Development Services
15.	IMR	Infant Mortality Rate
16.	MIS	Management Information System
17.	MMR	Maternal Mortality Ratio
18.	MPSAIDCL	Madhya Pradesh State Agro Industries Development Corporation Limited
19.	MPSCSCL	Madhya Pradesh State Civil Supplies Corporation Limited
20.	MPSRLM	Madhya Pradesh State Rural Livelihood Mission
21.	MSP	Minimum Support Price
22.	MT	Metric Ton
23.	NABL	National Accreditation Board for Testing and Calibration Laboratories
24.	NFSA	National Food Security Act
25.	NIT	Notice Inviting Tender
26.	OOSAG	Out-Of-School Adolescent Girls
27.	RDA	Recommended Dietary Allowance
28.	RTE	Ready To Eat
29.	SAG	Scheme for Adolescent Girls

Sl. No.	Abbreviations	Full form
30.	SHG	Self Help Group
31.	SNP	Supplementary Nutritional Programme
32.	SRS	Sample Registration System
33.	TCS	Treasury Computerization System
34.	THR	Take Home Ration
35.	WBNP	Wheat Based Nutrition Programme
36.	WCD	Women and Child Development

