SUPREME AUDIT INSTITUTION OF INDIA

लोकहितार्थ सत्यनिष्ठा

Dedicated to Truth in Public Interest

Report of the Comptroller and Auditor General of India on Local Bodies for the period ended March 2023

Government of Chhattisgarh

Report No. 7 of 2026

(Local Government)

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Comptroller and Auditor General of India
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PREFACE

This Report for the period ended March 2023 has been prepared for submission to the Governor of Chhattisgarh under the CAG's DPC Act, 1971.

The Report contains significant results of the audit of the Panchayati Raj Institutions (PRIs) and Urban Local Bodies (ULBs) in the State.

The issues noticed in the course of test audit for the period 2022-23 as well as those issues which came to notice in earlier years but could not be dealt with in the previous Reports have also been included, wherever necessary.

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

Overview

This Report contains three chapters. Chapter I deals with Introduction to the Local Government in the State and its Audit. Chapter II features Performance Audit Report on Implementation of 73rd Constitutional Amendment Act and Chapter III includes two Audit Paragraphs pertaining to Urban Local Bodies.

A chapter-wise summary of major audit findings is presented below:

1. Introduction to the Local Government in the State and its Audit

- Despite the implementation of online accounting through the e-Gram Swaraj Portal in April 2020, the Panchayati Raj Institutions (PRIs) continue to maintain their accounts manually on cash-basis for funds received from own revenue sources, devolved from the State Finance Commission (SFC), and from various schemes. Presently, only the funds devolved from the Central Finance Commission (CFC) are being accounted for in the *e-Gram Swaraj* Portal.

(Paragraph 1.5.1)

- In Urban Local Bodies (ULBs), a single-entry cash-based accounting system is currently being followed for the preparation of books of accounts. The migration to double-entry accrual-based accounting was initiated in January 2023, however, it was still in progress for the financial years 2022–23 and 2023–24.

(Paragraph 1.5.2)

2. Performance Audit – Panchayati Raj Institutions

2.1 Implementation of 73rd Constitutional Amendment Act

The 73rd Constitutional Amendment Act, 1992, was enacted to strengthen the rural local self-government by establishing a three-tier *Panchayati Raj* system at the village, block, and district levels. The Act provides regular elections through the State Election Commission, reservation of seats for Scheduled Castes, Scheduled Tribes, and women, and the establishment of institutions such as the State Finance Commission and District Planning Committees (DPCs).

In compliance with the provisions of the Act, the Government of Chhattisgarh enacted the *Chhattisgarh Panchayat Raj Adhiniyam, 1993,* which accorded constitutional status to *Panchayati Raj Institutions* (PRIs). In line with the 29 functions enlisted in the 11th Schedule of the Constitution (Article 243G), guiding principles for the devolution of functions and responsibilities were issued in August 1998 by Government of Madhya Pradesh, with subsequent revisions following the formation of new state of Chhattisgarh. Major audit findings are as follows:

- The Chhattisgarh Panchayat Raj Act, 1993, mandated all 29 functions enlisted in the 11th Schedule to be devolved to PRIs, and the Activity-Mapping exercise in 2006-07 also proposed to devolve 12 functions to PRIs, however, the operational framework for functional devolution was not in place and the PRIs still remain inadequately equipped to discharge the responsibilities envisaged under the Constitution.

(Paragraph 2.9.2)

- 22 posts of Elected Representatives (three posts of *Sarpanch* and 19 posts of *Panch*) were lying vacant in 21 test-checked GPs for more than 6 months and were yet to be filled as of March 2024.

(Paragraph 2.10.3)

- The mandated District Planning Committee (DPC) meetings were not convened during the period 2018-23.

(Paragraph 2.11.2)

- No amount was found to be transferred to PRIs against the assigned revenues such as land revenue, cess on land revenue and excise surcharge. Only ₹ 398.20 crore was transferred to PRIs as assigned revenue under Minor Mineral Royalties and Stamp and Registration fee during 2018-23.

(Paragraph 2.12.3(A))

- Transfers from the State's Own Tax Revenue (SOTR) during 2018-23, fell short by ₹ 3,243.46 crore from the SFC recommended devolution amount.

(Paragraph 2.12.3(B))

- In test-checked 36 GPs, none of the Gram Sabha meetings had fulfilled the required quorum. Moreover, no action was found to be taken against the responsible incumbents for non-compliance with quorum requirements even in the subsequent Gram Sabha meetings.

(Paragraph 2.13.1)

- Test-checked ZPs/JPs/GPs had not prepared annual accounts in the prescribed format.

(Paragraph 2.13.3)

- Overall, out of 2,260 sanctioned posts in the Directorate and ZPs/JPs, 872 (39 *per cent*) were filled, leaving 1,388 posts (61 *per cent*) vacant and at GP level 10,378 Sachivs were deployed against 11,656 sanction posts with shortfall of 1,278 Sachivs.

(Paragraph 2.14.1)

- In the test-checked ZPs/JPs/GPs, meetings of the standing committees were not held in a time bound manner as prescribed in the Rules.

(Paragraph 2.16.4)

3. Audit of Urban Local Bodies

This chapter comprises two Audit Paragraphs pertaining to Urban Local Bodies.

- Loss of potential revenue of ₹ 39.11 lakh from rent due to delay in allotment of shops constructed in the *Subhash Dwar* Business Complex by Municipal Corporation, Rajnandgaon.

(Paragraph 3.1)

- Failure to enforce contractual provisions and non-recovery of liquidated damages amounting to ₹ 5.18 crore from contractors for delayed and incomplete execution of water supply infrastructure under NPPs Janjgir-Naila and Akaltara.

(Paragraph 3.2)

Chapter I
Introduction to the Local Government in the State and its Audit

CHAPTER I

Introduction to the Local Government in the State and its Audit

1.1 Introduction

To promote greater autonomy at the grassroots level and to involve people in the identification and implementation of developmental programs, the 73rd Constitutional Amendment Act (CAA), 1992 and the 74th CAA, 1992 were promulgated. These acts confer constitutional status on Panchayati Raj Institutions (PRIs) and Urban Local Bodies (ULBs), respectively.

Article 243G authorises State Legislatures to enact laws granting PRIs the necessary powers and authority to function as institutions of self-government, and Article 243W empowers State Legislatures to enact laws enabling ULBs to function as self-governing institutions.

The State of Chhattisgarh, with Raipur as its capital, came into existence on 1 November 2000 by the separation of 16 districts from Madhya Pradesh. There are 33[1] districts in the State as of March 2023.

Accordingly, Chhattisgarh initially adopted Madhya Pradesh's Panchayat Raj system as a transitional arrangement. The State modified the *Madhya Pradesh Panchayat Raj evam Gram Swaraj Adhiniyam, 1993* and adopted it as the *Chhattisgarh Panchayat Raj Adhiniyam (CGPRA), 1993* for PRIs, governing the functional and fiscal domain of Panchayats. In ULBs, the Madhya Pradesh Municipal Corporation Act, 1956 and the Madhya Pradesh Municipalities Act, 1961 were adopted (August 2001) and modified as the Chhattisgarh Municipal Corporation Act (CGMCA), 1956 and the Chhattisgarh Municipalities Act (CGMA), 1961 in Chhattisgarh to consolidate and amend the laws relating to Municipal Corporations and Municipalities, and making better provision for the organisation and administration of Municipal Corporations and Municipalities.

1.1.1 State Profile

Chhattisgarh, located in central India, covers almost 4.11 *per cent* of the country's area (135,192 sq. km.) and 2.11 *per cent* of the country's total population (2.55 crore). As per the Census 2011, out of the total population of 2.55 crore in the State, the rural population is 1.96 crore (77 *per cent*) and the urban population is 59 lakh (23 *per cent*).

In accordance with Article 243B, PRIs are organised into three tiers, viz., Zila Panchayat (ZP) at the District level, Janpad Panchayat (JP) at the Block (intermediate) level and Gram Panchayat (GP) at the Village level.

[1] 1. Balod 2.Baloda Bazar 3. Balrampur 4. Bastar 5. Bemetara 6. Bijapur 7. Bilaspur 8. Dantewada 9. Dhamtari 10. Durg 11. Gariaband 12. Gaurela-Pendra-Marwahi 13. Janjgir-Champa 14. Jashpur 15. Kabirdham 16. Kanker 17. Khairagarh-Chhuikhadan-Gandai 18. Kondagaon 19. Korea 20. Korba 21. Mahasamund 22. Mohla-Manpur-Ambagarh Chowki 23. Manendragarh-Chirmiri-Bharatpur 24. Mungeli 25. Narayanpur 26. Raigarh 27. Raipur 28. Rajnandgaon 29. Sakti 30. Sarangarh-Bilaigarh 31. Sukma 32. Surajpur 33. Surjguja

In accordance with Article 243Q, ULBs are organised into three types: *Nagar Panchayats* (NPs) for transitional areas, *Nagar Palika Parishads* (*NPPs*) for smaller urban areas, and Municipal Corporations (MCs) for larger urban areas.

The basic information about the State of Chhattisgarh is given in **Table 1.1** below**:**

Table 1.1: Basic information about the State

PRIs		ULBs	
Particulars	**Figures**	**Particulars**	**Figures**
Rural population (Crore)	1.96	Urban population (Crore)	0.59
Rural Literacy rate (*per cent*)	66	Urban Literacy rate (*per cent*)	84
Sex ratio (females per thousand males)	1,001	Sex ratio (females per thousand males)	956
Zila Panchayat (Number)	27	Municipal Corporation (Number)	14
Janpad Panchayat (Number)	146	Nagar Palika Parishad (Number)	44
Gram Panchayat (Number)	11,656	Nagar Panchayat (Number)	112

(*Source: Census 2011 final figures of the GoI website, Administrative report (2022-23) of PRDD and UADD*)

1.2 Organisational Setup

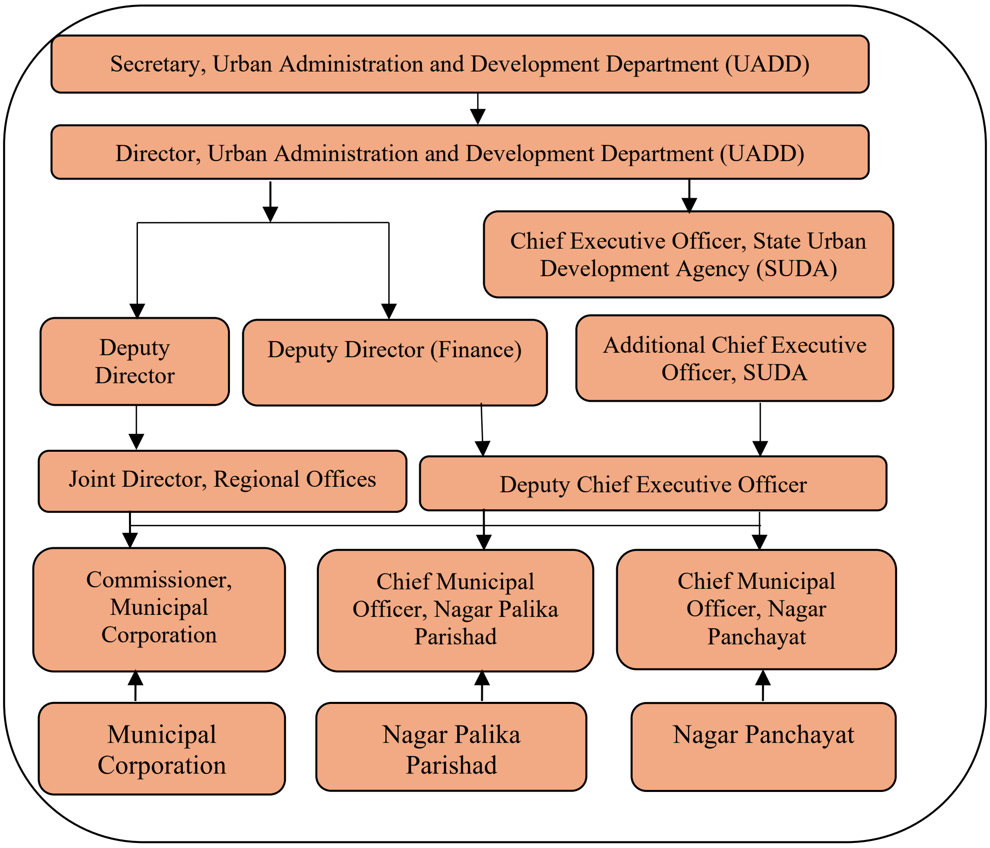
1.2.1 Organisational Setup of PRIs

The PRIs are under the administrative control of the Panchayat and Rural Development Department (PRDD) of the Government of Chhattisgarh (GoCG). The activities of the PRIs in the State are regulated according to the provisions of the *CGPRA*, 1993. The Act and the Rules/Bylaws made thereunder provide for executive/administrative as well as elected bodies to discharge their duties in carrying out the administration of PRIs. The organisational structure of governance at the State, District, Block, and Village levels is discussed in Paragraph 2.4 of Chapter II of this report.

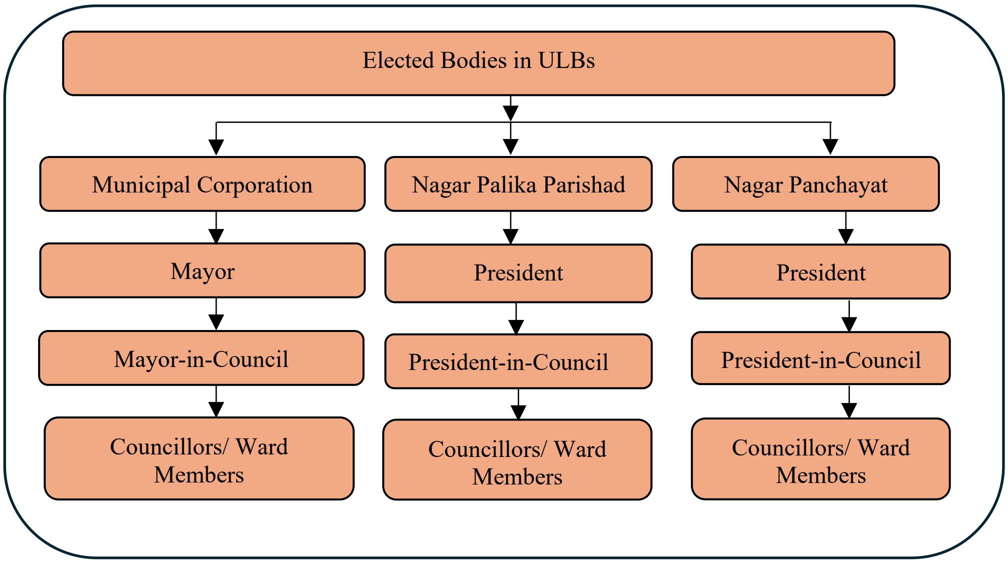
1.2.2 Organisational Setup of ULBs

ULBs are under the administrative control of the Urban Administration and Development Department (UADD) of the GoCG. The activities of the ULBs in the State are regulated by the provisions of the CGMCA, 1956, and the CGMA, 1961. The Act and the Rules/Bylaws made thereunder provide for executive/administrative as well as elected bodies to discharge their duties in carrying out the administration of the ULBs. The organisational structure of governance at the State, MC, NPP and NP levels is given below:

Organisational Chart of ULBs (Executive/Administrative)



Organisational Chart of ULBs (Elected members)



The UADD oversees policy, coordination, and supervision of the ULBs, under the administrative control of the Secretary at the State level and operational leadership of the Director. The Director is assisted by senior officials for finance, administration, and infrastructure, with regional monitoring handled by Joint Directors.

The State Urban Development Agency (SUDA), Chhattisgarh, constituted under the UADD, primarily functions as the State-level Nodal Agency for preparing urban development plans through various state-level/district-level agencies, along with providing the required guidance, implementing schemes launched by the Central and State Government through ULBs/Special Purpose Vehicles (SPVs) and ensuring the management and maintenance of all resources and assets generated or created under these schemes.

At the ULB level, Municipal Commissioners and Chief Municipal Officers appointed by the State, manage administration and execution, reporting to the UADD via Regional Joint Directors.

Mayors and Presidents are directly elected; heads of Corporations and Councils/Panchayats, respectively, lead the Mayor-in-Council/President-in-Council and are key in setting priorities and approving budgets. Ward Councillors represent local interests and oversee project execution.

1.3 Powers and Functions of PRIs and ULBs

1.3.1 Powers and Functions of PRIs

The PRIs in the State are organised into three categories, i.e., ZPs, JPs and GPs and the State Government has defined the functions of the ZPs, JPs and GPs under Sections 52, 50 and 49 respectively, of the *CGPRA*, 1993. Further, the powers of the PRIs are set out in Sections 54 to 68 of the Act. Details of the power and function of executives and elected members at each level are summarised in the following paragraphs:

1.3.1.1 Zila Panchayat

1.3.1.1 (i) Powers and Functions of Chief Executive Officer at ZP level

ZPs are the first tier of PRIs at the district level. Section 69 (3) of the Act states that the State Government shall appoint a Chief Executive Officer (CEO) for every ZP as administrative head and may also appoint one or more Additional CEOs, who shall discharge such functions and perform such duties as may be assigned to them by the CEO. The CEO is responsible for taking action based on the resolutions of ZP and supervising, controlling and coordinating the execution of all activities at ZP, JP and GP level such as preparing budget for the planned development of the district and utilisation of the resources, drawing up annual plans for the economic development of the district and social justice of the citizens, drawing and disbursing money out of the ZP funds as per the financial rules and ensuring implementation of any schemes entrusted by the Central or State Government, appropriation of the grants received from the Central or State Government to the JPs and GPs as per the specified criteria.

1.3.1.1 (ii) Powers and Functions of President and Vice-President at ZP level

As per Section 29 of the Act, every ZP shall consist of members elected from the constituencies, who are empowered under Section 32 of the Act to elect a President and a Vice-President.

The President shall be responsible for carrying out the activities based on the resolutions of the ZP, presenting matters to the ZP for its approval, compliance with all directions issued by the State Government and all functions assigned to the ZP under Section 52 of the Act. He is also responsible for convening ZP meetings, ensuring the upkeep of records and registers and issuing cheques for payment, etc.

1.3.1.2 Janpad Panchayat

1.3.1.2 (i) Powers and Functions of Chief Executive Officer at JP level

The Janpad Panchayats (JPs) are the intermediate tier of PRIs at the block level. Section 69 (2) of the Act states that the State Government shall appoint a CEO as the administrative head for every JP and may also appoint one or more additional CEOs, who shall discharge such functions and perform such duties as may be assigned to them by the CEO. The CEO is responsible for taking action based on the resolution of JP, supervising and controlling the execution of all JP activities, and drawing and disbursing funds from JP's funds in accordance with the financial rules. The JPs have the least source of their own revenue and are primarily dependent on the block grants received from ZP.

1.3.1.2 (ii) Powers and Functions of President and Vice President at the JP level

As per Section 22 of the Act, every JP shall consist of members elected from the constituencies, who shall elect a President and a Vice-President under Section 25 of the Act.

The President is responsible for carrying out the activities based on the resolutions of the JP, all directions issued by the State Government, and all functions assigned to the JP under Section 50 of the Act. He is also responsible for convening meetings of JP, ensuring upkeep of records and registers, issuing cheques for payment, making suitable arrangements for rural development, agriculture, social forestry, animal husbandry and pisciculture, health and hygiene, adult education and cooperative work, etc.

1.3.1.3 Gram Panchayat

1.3.1.3 (i) Powers and Functions of the Secretary at the GP level

The GPs are the last tier of PRIs at the grassroots level. Section 69(1) of the Act states that the State Government or the prescribed authority may appoint a Secretary for a GP or a group of two or more GPs. The Secretary is responsible for recording the proceedings of the Gram Sabha and meetings of the GP, regulating the functioning of the GP, maintaining all the official records in the GP, preparing an annual plan of the GP, preparing estimates of revenue and expenditure, recovering taxes, fees and other dues of the GP, etc.

The Secretary is also responsible for supervising cleanliness and hygiene, drinking water, lighting on village roads, and the implementation of social welfare programs, as well as any other activities entrusted to the Secretary by the State Government, ZP or JP.

1.3.1.3 (ii) Powers and Functions of the Sarpanch and Up-Sarpanch at GP level

As per Section 13 of the Act, every GP shall consist of elected *Panchs* and a *Sarpanch*. The *Sarpanch* is elected in accordance with the provisions of Section 17 of the Act.

The *Sarpanch* shall be responsible for carrying out the activities based on the resolutions of the GP, all directions issued by the State Government, and all functions assigned to the GP under Section 49 of the Act. He would be responsible for ensuring proper maintenance of records and registers, authorising payments, issuing cheques and refunds, and related tasks.

1.3.2 Powers and Functions of ULBs

Article 243X of the Constitution of India envisages that the State Legislature may vest power in ULBs to impose various taxes for revenue collection. This constitutional provision has been incorporated in Clause 132 of the CGMCA, 1956, and Clause 127 of the CGMA, 1961.

The ULBs in the State are organised into three categories, i.e., MCs, *NPPs*, and *NPs*, and the State Government has defined the powers and functions of MCs, *NPPs*, and *NPs* under Sections 66 and 67 of the CGMCA, 1956, and Sections 123 and 124 of the CGMA, 1961. Details of the power and function of executives and elected members at each level are summarised in the following paragraphs.

1.3.2.1 Powers and Functions of the Mayor and Councillors at the MC level

As per Section 9 of the CGMCA, 1956, an MC comprises a Mayor and Councillors, directly elected by citizens. Under Section 37, the Mayor-in-Council (MIC) is constituted for every MC to execute policy and oversee governance, functioning similarly to a local cabinet.

Elected Councillors actively participate in passing municipal bylaws, setting development priorities, and approving budgets to ensure essential civic services. The Mayor and MIC oversee service delivery and urban governance. Councillors represent ward interests in planning, address grievances, and ensure transparency by holding the executive accountable. Through various committees, they provide oversight of departmental functioning.

Councillors serve on various standing committees such as Finance, Health, Public Works, Education, and Sanitation, which examine sector-specific issues and make recommendations to the full Council. These committees enable decentralised governance and ensure detailed scrutiny of departmental matters.

1.3.2.2 Powers and Functions of the President and Councillors at NPP and NP level

Under Section 19 of the CGMA, 1961, *NPPs* and *NPs* governing small or transitional urban areas are composed of a President and Councillors, all of whom are directly elected. Section 70 provides for the formation of the President-in-Council (PIC), which is similar in function to MICs in Corporations.

The President and Councillors set local policies, oversee budgeting and planning, and address public grievances. Through PIC and Council meetings, they ensure community participation and monitor the timely execution of civic projects.

Councillors in Councils and NPs also participate in subject-specific committees that supervise functions of various departments. These committees are essential for decentralised oversight and ensure that elected representatives remain involved in administrative and developmental affairs.

1.4 Brief Overview of Devolution

The 73rd and 74th amendments of the Constitution, incorporating the 11th and 12th Schedules, cast certain obligatory functions on PRIs and ULBs, respectively. Article 243G empowers states to assign PRIs responsibilities for economic development and social justice across 29 functions listed in the 11th Schedule. Similarly, Article 243W empowers states to assign ULBs with responsibilities for economic development and social justice across 18 subjects listed in the 12th Schedule.

PRIs- The status and audit observations on devolution of 29 functions in respect of PRIs have been discussed in Paragraph 2.9.2 of Chapter II of this report.

ULBs- As per the fourth State Finance Commission (SFC) Report (January 2024), the mandatory and discretionary functions of MCs, *NPPs*, and *NPs* are specified in Sections 66 and 67 of the CGMCA, 1956, and in Sections 123 and 124 of the CGMA, 1961, respectively. These mandatory and discretionary functions also include those related to 18 subjects of the 12th Schedule. The works related to these 18 subjects were being carried out by the ULBs in Chhattisgarh even before the 74th Constitutional Amendment.

1.5 Maintenance of Accounts

1.5.1 Maintenance of Accounts by PRIs

According to Model Accounting System (MAS) for PRIs issued (2009) jointly by the Comptroller and Auditor General (C&AG) of India and Ministry of Panchayati Raj (MoPR), Government of India, the accounts of any PRI would consist of Annual Receipt and Payment Account (Form-I) duly supported by Consolidated Abstract (Form-II), Reconciliation Statement (Form-III), Statement of Receivables and Payables (Form-IV), Register of Immovable Property (Form-V), Register of Movable Property (Form-VI), Inventory Register (Form-VII) and Register of Demand, Collection and Balance (Form-VIII). The MoPR had incorporated the MAS in the PRIs Accounting Software (*PRIASoft*), and thereafter, *PRIASoft* has been amalgamated into the *'e-GramSwaraj'*- a single-stop IT platform catering to various requirements of panchayats. In Chhattisgarh, online accounting in *the e-GramSwaraj* Portal was implemented from April 2020. As of now, in *e-GramSwaraj*, five formats (I, II, III, VII, VIII) are available.

According to information provided by the PRDD, Chhattisgarh, PRIs maintain their accounts on cash-basis. Further, the accounting for the funds devolved from the Central Finance Commission (CFC) is being done on the *e-GramSwaraj* Portal. In contrast, the accounting for funds received from the SFC, own revenue sources, and from various schemes is being done manually.

The existing system for maintaining accounts in PRIs is in accordance with the Chhattisgarh Gram/Janpad/Zila Panchayat (Accounts) Rules, 1999. The audit observations related to preparation of PRIs' accounts have been discussed in Paragraph 2.13.3 of Chapter II of this report.

As per Section 23(xi) of the Chhattisgarh State Audit Act, 1973, the Chhattisgarh State Audit (CSA) must provide a certificate regarding the correctness of the annual accounts.

The Panchayat Directorate stated (June 2024) that certification of 11,818 PRIs' accounts for the year 2022-23 had been completed, and no accounts were pending for certification. However, from the details provided (July 2024) by CSA, it was noticed that only 10,268 PRIs accounts were certified for the year 2022-23. As such, the difference in the status of accounts certification given by the Panchayat Directorate and the CSA needs to be reconciled by the department. Reply is awaited (November 2025).

1.5.2 Maintenance of Accounts by ULBs

The Government of India, in consultation with the C&AG, had formulated (December 2004) the National Municipal Accounts Manual (NMAM) with a double-entry system for greater transparency and control over finances. Further, Section 125-B of the CGMCA, 1956 and Section 119-B of the CGMA, 1961, also provide that the State Government shall prescribe and maintain a manual to be called the Chhattisgarh Municipal Accounts Manual (CGMAM) containing details of all financial matters and procedures relating thereto in respect of municipal bodies. Accordingly, CGMAM and Chart of Accounts had been prepared in line with NMAM 2004 but their implementation is currently pending approval from the GoCG.

The SUDA informed (March 2024) that all ULBs are currently preparing the books of accounts under a single-entry cash-based accounting system. These are being migrated to double-entry accrual-based accounting by chartered accountancy firms. This migration to accrual-based accounting for ULBs' books and records was initiated in January 2023. As of March 2024, the financial statements for 2021-22 have been migrated, but those for 2022-23 and 2023-24 were still in progress.

UADD stated (June 2024) that the preparation of 162 out of the total 170 ULBs accounts for the year 2022-23 was completed.

Further, the Director, CSA, stated (August 2024) that certification of 84 out of 170 ULBs accounts for the year 2022-23 was completed.

1.6 Audit Arrangement

1.6.1 Primary Auditor

The Chhattisgarh Sthaniya Nidhi Sampariksha Adhiniyam, 1973, was enacted to provide for and regulate the Audit of local funds under the management or control of local authorities in the State. The State Government designated Chhattisgarh State Audit (CSA) (February 2004) as the primary auditor for the

Audit of the accounts of the PRIs and ULBs.

PRIs- The status of PRIs audited by the CSA and audit observations have been discussed in Paragraph 2.13.4 of Chapter II of this report.

ULBs- As per information provided (August 2024) by the Director, CSA, Audit of 33 out of 170 ULBs accounts for the year 2022-23 was completed.

1.6.2 *Status of Audit Reports prepared by CSA and discussion in Public Accounts Committee (PAC)*

Section 8-A (1) and (2) of the Chhattisgarh State Audit Act, 1973 state that the annual report of the Director, CSA on the Audit of local authority, shall be submitted to the State Government (Finance Department), and then the State Government (Finance Department) shall cause, the Annual Report as soon as it is received to be laid before the State Legislature.

The status of the preparation of the audit report by the CSA on the local bodies during 2018-23 is shown in **Table 1.2** below:

Table 1.2: Status of Audit Report prepared by the CSA (as of September 2025)

Sl. No.	Period of Audit Report	Date of Submission of Audit Report to the State Government	Date of Placing the report in the State Legislature	Date of Discussion in PAC
1.	2018-19	19/02/2020	09/06/2020	Not discussed yet
2.	2019-20	12/11/2021	13/12/2021	
3.	2020-21			
4.	2021-22	20/01/2023	28/02/2023	
5.	2022-23	19/04/2024	15/07/2024	

(Source: Information provided by CSA)

1.6.3 *Test check of PRIs and ULBs by C&AG under Technical Guidance and Support (TGS)*

As part of the test check of Primary Audit Institutions (PAIs), the Accountant General (AG) Audit conducts an audit of selected units that the PAIs have already audited. As per Regulation 120(5) of the Regulations on Audit and Accounts 2020, the C&AG conducts such test checks to provide technical guidance to PAIs.

During the year 2022–23, out of the units audited by the CSA, a total of 108 PRIs and ULB units were selected for the test check of PAI under the TGS arrangement.

1.7 Response to Audit Observations

The C&AG was entrusted (October 2011) with the Audit of LBs by the GoCG under sub-section (1) of Section 20 of the C&AG's (Duties, Powers and Conditions of Service) Act, 1971. The entrustment read with Regulation 120 of the Regulations on Audit and Accounts, 2020, provides for suitable technical guidance and support to the Primary Auditor of LBs, *viz*., the Directorate of Local Fund Audit (DLFA), to strengthen financial management and accountability in the LBs.

1.7.1 Response to Audit Observation of PRIs

During the period 2018-19 to 2022-23, 197 PRIs units were audited, and 197 Inspection Reports (IRs) containing 2,258 audit observations were issued by the office of the AG (Audit), Chhattisgarh.

The details of outstanding audit observations which appeared in the C&AG's Local Bodies Audit Reports during 2017-18 to 2021-22 are shown in **Table 1.3** below**:**

Table 1.3: Outstanding Audit Observations of C&AG's Local Bodies Audit Report for the year from 2017-18 to 2021-22 w.r.t. PRIs

Sl. No.	Audit Report for the year	Date of laying in the State Legislature	No. of Audit Paragraphs for discussion	No. of audit paragraphs discussed in PAC	No. of audit paragraphs outstanding	No. of audit paragraphs settled	No. of audit paragraphs on which an Action Taken Note was issued
1	2017-18	No separate Local Bodies Audit Report					
2	2018-19						
3	2019-20						
4	2020-21						
5	2021-22	19.03.2025	01	Nil	01	Nil	Nil

1.7.2 Response to Audit Observation of ULBs

During the period 2018-19 to 2022-23, Audits of 145 ULB units were undertaken, and 145 IRs were issued by the office of the AG (Audit), Chhattisgarh, resulting in 1,523 audit observations.

The details of outstanding audit observations which appeared in the C&AG's Local Bodies Audit Reports during 2017-18 to 2021-22 are shown in **Table 1.4** below:

Table 1.4: Outstanding Audit Observations of C&AG's Local Bodies Audit Report for the year from 2017-18 to 2021-22 w.r.t. ULBs

Sl. No.	Audit Report for the year	Date of laying in the State Legislature	No. of Audit Paragraphs for discussion	No. of audit paragraphs discussed in PAC	No. of audit paragraphs outstanding	No. of audit paragraphs settled	No. of audit paragraphs on which an Action Taken Note was issued
1.	2017-18	No separate Local Bodies Audit Report					
2.	2018-19						
3.	2019-20	26.07.2022	10	Nil	10	Nil	Nil
4.	2020-21	No separate Local Bodies Audit Report					
5.	2021-22	19.03.2025	31	Nil	31	Nil	Nil
Total			**41**		**41**		

1.8 Social Audit

A Social Audit, an audit of a scheme/programme, is conducted jointly by government functionaries and the people, especially those affected by or intended beneficiaries of the scheme/programme.

The Director is the head of Chhattisgarh Social Audit Unit (CSAU) and facilitates the conduct of Social Audit of Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) works and other rural development schemes by Gram Sabha (GS) with the help and support of resource persons (members of GS/Beneficiaries) identified by the State SAU at the district and village levels in all panchayats of State at least once in every six months, in conformity with GoI's Social Audit Standards and Chhattisgarh Social Audit Rules, 2015.

The Resource Persons, along with the primary stakeholders, shall verify the records related to payments, procurement of materials, and other financial transactions, and convene GS to discuss the findings of the Social Audit and to review compliance with the findings. The Social Audit unit consolidates all the findings and prepares a Social Audit report. On the last day, a special GS is organised, during which the Social Audit findings are read out and the necessary action is recommended by the GS.

1.8.1 Important observations during social Audit by SAU

As per Report No. 9.2.4, generated from the MGNREGA website, social audits conducted by SAUs across various districts of Chhattisgarh revealed significant irregularities. The categories of major findings noticed have been listed in ***Appendix* 1.1.**

Further, the audit observations on the status of social audits conducted during the years 2018-19 to 2022-23 are discussed in Paragraph 2.11.3.1 of Chapter II of this report.

1.9 Financial Reporting

The main sources of revenue for PRIs and ULBs are government assistance/grants and own revenue. Government assistance/grants comprise funds released by the State Government and the Government of India (GoI) on the recommendations of the SFC/CFC, as well as funds received for implementing various schemes. Own revenue sources of PRIs and ULBs comprise the tax and non-tax revenues they realise.

GPs collect taxes and fees like property tax, tax on cleaning of private toilets, light tax, tax on persons carrying out any profession/trade, market fees, and fees on registration of animals sold in any market, etc., as obligatory taxes. In addition, some optional taxes and fees may be levied by GPs.

ULBs collect various taxes, such as property tax, water tax, entertainment tax, user charges for water supply, drainage, or sewerage disposal/treatment, and door-to-door collection of solid waste, etc.

Year-wise revenue receipts and utilisation by PRIs and ULBs during the period 2018-19 to 2022-23 are shown in following **Tables 1.5** and **1.6** respectively.

Table 1.5: Receipts (R) and Utilisation (U) of funds by PRIs

(₹ in crore)

Sl. No.	Source of Revenue	2018-19		2019-20		2020-21		2021-22		2022-23	
		R	U	R	U	R	U	R	U	R	U
1.	Own revenue	107.38	107.38	113.02	113.02	103.30	103.30	107.83	107.83	124.82	124.82
2.	Assigned Revenue	89.56	89.29	74.61	55.44	99.03	98.82	65.00	65.00	70.00	70.00
3.	State Government Schemes	128.67	113.95	123.09	120.31	122.28	120.88	122.70	119.75	219.74	216.86
4.	State Finance Commission	859.49	839.09	751.46	750.47	616.30	606.38	729.45	652.37	1209.36	1209.10
5.	Central Scheme	17.58	4.36	18.20	17.54	6.73	6.73	13.22	13.22	00.00	0.00
6.	Central Finance Commission	1,052.23[2]	949.46	1,415.89	1,285.76	1,454.00	171.97	1,075.00	1,145.85[3]	1,114.00	1,766.02
Total revenue		**2,254.91**	**2,103.53**	**2,496.27**	**2,342.54**	**2,401.64**	**1,108.08**	**2,113.20**	**2,104.02**	**2,737.92**	**3,386.80**

(Source: Information provided by Directorate Panchayat, Raipur)
Note: State schemes include state grants and grant-in-aid

Table 1.6: Receipts (R) and Utilisation (U) of funds by ULBs

(₹ in crore)

Sl. No.	Source of Revenue	2018-19		2019-20		2020-21		2021-22		2022-23	
		R	U	R	U	R	U	R	U	R	U
1.	**Own revenue**	611.58	582.27	577.41	475.37	654.44	608.92	851.36	780.83	1,265.38	1,067.52
2.	**Assigned Revenue**	1,525.50	895.16	1,120.32	1,120.32	1,125.31	1,125.31	1,112.76	1,112.76	1,142.57	1,142.57
3.	**State Government Schemes**	519.70	72.43	289.47	259.47	436.94	373.28	545.44	545.24	4,909.28	4,263.95
4.	**State Finance Commission**	299.76	299.76	320.73	320.73	443.93	443.93	451.45	451.45	423.00	423.00
5.	**Centrally Sponsored Scheme**	1,259.25	936.99	1,689.95	649.30	1,306.28	1,108.10	1,386.88	882.25	1,964.12	1,623.45
6.	**Central Finance Commission**	282.04	282.04	381.09	381.09	700.00	700.00	530.00	530.00	543.50	543.50
Total revenue		**4,497.83**	**3,068.65**	**4,378.97**	**3,206.28**	**4,666.90**	**4,359.54**	**4,877.89**	**4,302.53**	**10,247.85**	**9,063.99**

(Source: Information provided by UADD, Raipur)
Note: own revenue includes tax, non-tax and other receipts.

1.9.1 Recommendations of the SFC and Release of SFC Funds

As per Articles 243I and 243Y of the Constitution of India, the SFC is to be constituted every five years to recommend the devolution of funds from the State Government to Local Bodies and suggest measures for augmenting their own resources. Accordingly, the GoCG has constituted four SFCs since the formation of the State in the year 2000.

2 Includes interest ₹ 4.37 crore for delayed release of grants to PRIs.
3 During 2021-22, balance of previous year is utilised in the current year and similarly for 2022-23 also.

1.9.1.1 Recommendations of the SFCs in respect of PRIs and ULBs and acceptance by the State Government

SFCs had made various recommendations to the State Government. The summarised status of recommendations made by each SFC for PRIs and ULBs and accepted by the State Government is shown in **Table 1.7** below:

Table 1.7: Details of recommendations and acceptance

Sl. No.	Particular	First SFC (2005-12)	Second SFC (2012-20)	Third SFC (2020-26)	Total
1.	Accepted	33	95	34	162
2.	Accepted with amendments	06	11	03	20
3.	Decision after examination or after discussion with the concerned departments	03	04	02	09
4.	Not accepted	32	30	19	81
Total		74	140	58	272

(Source: Information taken from the fourth SFC Report)

A key financial recommendation of all the SFCs has been the allocation of a fixed percentage of the State's Own Net Tax Revenue (SOTR) to PRIs and ULBs. Details are discussed below:

1.9.1.2 Devolution of SOTR to PRIs

Devolution of SOTR to PRIs, as recommended by the SFCs and accepted by the State Government, has been presented in **Table 1.8 below:**

Table 1.8: Devolution of SOTR to PRIs accepted by the State Government as per the recommendation of SFCs

(in per cent)

Sl. No.	State Finance Commission	Date of Constitution	Award Period	Recommendation of Devolution by SFC	Devolution accepted by the State Government
1	**First**	22.08.2003	2005-12	6.63	4.79
2	**Second**	23.07.2011	2012-20	6.15	6.15
3	**Third**	20.01.2016	2020-26	6.91	6.91

(Source: Third and Fourth State Finance Commission Report of Chhattisgarh)

The status of funds flow of the SOTR devolution accepted, actual budget allocated and released to PRIs by the State Government and observations of Audit have been discussed in Paragraph 2.12.3 (B) of Chapter-II of this report.

1.9.1.3 Devolution of SOTR to ULBs

The devolution of SOTR to ULBs, as recommended by SFCs and accepted by the State Government, is detailed in the following **Table 1.9**.

Table 1.9: Devolution of SOTR to ULBs accepted by the State Government as per the recommendation of SFCs

(in per cent)

Sl. No.	State Finance Commission	Date of Constitution	Award Period	Recommendation of Devolution by SFC	Devolution accepted by the State Government
1	**First**	22.08.2003	2005-12	1.66	1.21
2	**Second**	23.07.2011	2012-20	1.85	1.85
3	**Third**	20.01.2016	2020-26	2.09	2.09

(Source: Fourth State Finance Commission Report)

As per the records furnished by UADD, Raipur, and the Finance Accounts of the Chhattisgarh State, the SOTR funds to be devolved for the year 2022-23, as per the accepted percentage, were ₹ 2,237.21 crore. However, the State Government allocated and released only ₹ 1,938.87 crore.

1.9.2 Recommendations of the CFC and Release of CFC Funds

1.9.2.1 14th Finance Commission (14th FC) Grants

14th FC had recommended two types of grants, namely, Basic Grant (BG) and Performance Grant (PG), for PRIs and ULBs. The purpose of the BG is to provide unconditional support to the GPs and municipalities for delivering the basic functions assigned to them under their respective statutes. In case of PG, a detailed procedure for disbursal of PG to ULBs and PRIs (on revenue improvement) shall be designed by the State Government concerned, subject to certain eligibility criteria.

The details of allotment and expenditure of the 14th FC grants in PRIs are given in the **Table 1.10** below:

Table 1.10: Details of allocation and expenditure of 14th FC grants in PRIs

(₹ in crore)

Year	Component	Recommended Allocation as per 14th FC	Actual release by GOI to GOCG	Release to PRIs by GOCG	Expenditure
2018-19	BG	1,047.86	1,047.86	1,047.86[4]	949.46
	PG	132.16	00	00	00
2019-20	BG	1,415.89	1,415.89	1,415.89	1,285.76
	PG	173.05	00	00	00
Total		**2,768.96**	**2,463.75**	**2,463.75**	**2,235.22**

(*Source: Information provided by Panchayat Directorate, Raipur*)

The audit observation regarding the delay in the State Government's release of grants to PRIs has been discussed in Paragraph 2.12.5 (A) of Chapter II of this report.

The details of allocation and release of 14th FC grants in ULBs during the period 2018-19 to 2019-20 are given in following **Table 1.11**:

[4] Additionally, GoCG had paid an amount of ₹ 4.37 crore as interest to PRIs on account of delayed release of 14th CFC grants during the year 2018-19.

Table 1.11: Details of allocation and expenditure of 14th FC grants in ULBs

(₹ in crore)

Year	Component	Recommended Allocation as per 14th FC	Actual release by GOI to GOCG	Release to ULBs by GOCG	Expenditure
2018-19	BG	282.04	282.04	282.04	282.04
	PG	80.03	00	00	00
2019-20	BG	381.09	381.09	381.09	381.09
	PG	104.80	00	00	00
Total		**847.96**	**663.13**	**663.13**	**663.13**

(*Source: Information provided by UADD, Raipur*)

1.9.2.2 15th Finance Commission (15th FC) Grants

15th FC had recommended two types of grants, namely, Tied grants and Untied grants. Tied grants (60 *per cent*) are earmarked for drinking water, sanitation and rainwater harvesting, while untied grants (40 *per cent*) are to be utilised at the discretion of PRIs for improving basic services and by the ULBs on felt needs under the 18 functions included in the 12th Schedule of the Constitution.

The details of allotment and expenditure of the 15th FC grant in PRIs for the period 2020-21 to 2022-23 are given in the **Table 1.12** below:

Table 1.12: Details of allocation and expenditure of 15th FC grant in PRIs

(₹ in crore)

Year	Component	Recommended Allocation as per 15th FC	Actual release by GOI to GOCG	Release to PRIs by GOCG	Expenditure
2020-21	Tied Grant	727.00	727.00	727.00	171.97
	Untied Grant	727.00	727.00	727.00	
2021-22	Tied Grant	645.00	645.00	645.00	1,145.85[5]
	Untied Grant	430.00	430.00	430.00	
2022-23	Tied Grant	668.40	668.40	668.40	1,766.02
	Untied Grant	445.60	445.60	445.60	
Total		**3,643.00**	**3,643.00**	**3,643.00**	**3,083.84**

(*Source: Information provided by Panchayat Directorate, Raipur*)

The details of the allotment and expenditure of the 15th FC grant in ULBs for the period 2020-21 to 2022-23 are given in the following **Table 1.13**:

[5] During 2021-22, balance of previous year was utilised in the current year and similarly for 2022-23 also.

Table 1.13: Details of allocation and expenditure of 15th Finance Commission grants in ULBs

(₹ in crore)

Sl. No.	Year	Recommended Allocation as per 15th FC	Actual Release to State Government by GoI	Actual Release to ULBs by the State Government	Total Expenditure
1.	2020-21	700.00	700.00	700.00	700.00
2.	2021-22	530.00	530.00	530.00	530.00
3.	2022-23	549.00	543.50	543.50	543.50
Total		**1,779.00**	**1,773.50**	**1,773.50**	**1,773.50**

(*Source: Information provided by UADD, Raipur*)

In addition, the State Government received (30 May 2022) ₹ 14.70 crore as an incentive for achieving the best performance in maintaining ambient air quality in cities.

1.10 Acknowledgement

The office of the Accountant General (Audit), Chhattisgarh, acknowledges the cooperation and assistance rendered by the officials of PRDD, UADD, CSA and field-level officials of PRIs and ULBs.

Chapter II
Performance Audit on Implementation of 73rd Constitutional Amendment Act

CHAPTER II

Performance Audit on Implementation of 73rd Constitutional Amendment Act

Executive Summary

Government of India (GoI) enacted the 73rd Constitutional Amendment Act (73rd CAA), 1992 (came into effect from April 1993) to strengthen the local self-government at Panchayats. The main features of 73rd CAA are to establish three-tier structure panchayat at village, block and district levels; constitution of State Election Commission for conducting regular election in panchayats every five years; proportionate seat reservation for SC, ST and women; constitution of State Finance Commission, Gram Sabha (GS) at Gram Panchayat (GP) level. In addition, constitution of District Planning Committee (DPC) for comprehensive planning of the district.

Government of Madhya Pradesh enacted the Madhya Pradesh Panchayat Raj evam Gram Swaraj Adhiniyam, 1993, which came into force in January 1994. After bifurcation of Madhya Pradesh, this Act was adopted by the newly formed State of Chhattisgarh in November 2000, and the Act came to be known as the *Chhattisgarh Panchayat Raj Adhiniyam*, 1993 (*CGPRA*). It accorded constitutional status to the Panchayati Raj Institutions (PRIs), included provision for constitution of Standing Committee (SC) at each PRI level for the preparation of budget, annual accounts and development plans; supervisory power to Zila Panchayats (ZPs) and Janpad Panchayats (JPs) and executional power to GPs.

In view of devolution of 29 functions enlisted in the 11th Schedule referenced by Article 243G of the Constitution, to Panchayats, Government of Madhya Pradesh (undivided state of Madhya Pradesh) issued (August 1998) guiding principles to the departments for devolution of programme, activities and responsibilities to Panchayats. Subsequently, after bifurcation the new Government of Chhattisgarh (GoCG) initiated (2006-07) activity mapping process for devolution of powers, activities, staff and budget to the three-tier PRIs as per the state specific needs.

The Performance Audit (PA), covering the period 2018-23 examined the status of devolution and functioning of PRIs in the State. Audit observed that although the CGPRA 1993 provides for devolution of all 29 functions enlisted in the 11th Schedule and the activity-mapping exercise in 2006-07 also identified 12 functions for transfer to PRIs, however, the operational framework for functional devolution was not in place and the PRIs remain inadequately equipped to discharge the responsibilities envisaged under the Act.

Audit further observed deficiencies in institutional arrangements. Vacancies existed in elected posts at the GP level in test-checked GPs. Meetings of the DPC were not conducted as prescribed.

In respect of financial devolution, no amount was transferred to PRIs against assigned revenues such as land revenue, cess on land revenue and excise surcharge during 2018–23. Further, the transfer from State's Own Tax

Revenue to PRIs was less than the State Finance Commission recommended devolution amount, resulting in a cumulative shortfall of ₹ 3,243.46 crore over the five-year period (2018-23).

Audit scrutiny revealed weaknesses in participatory and financial management processes. In the test-checked GPs, GS meetings did not meet the prescribed quorum requirements. Annual accounts were not prepared by test-checked ZPs, JPs and GPs in the prescribed formats. Audit coverage by the Chhattisgarh State Audit was significantly below the total number of PRIs during 2018-22.

Shortages of staff at the ZP and JP levels were noted. Further, meetings of SCs in the test-checked PRIs were not held within the prescribed time frame as laid down in the Rules.

2.1 Introduction

According to the 2011 Census, 76.76 *per cent* of Chhattisgarh's population lives in rural areas. Panchayati Raj Institutions (PRIs) needed to perform effectively as vibrant democratic units of local self-government. Therefore, provisions relating to governance in rural areas were incorporated into the Constitution of India through an amendment.

The 73rd Constitutional Amendment Act (CAA) was passed by the Parliament in 1992 and came into effect on 24 April 1993. This Act provided a Constitutional status to PRIs and added a new Chapter to the Constitution called 'Part IX: The Panchayats'.

In view of this, a new Act, namely, the *Madhya Pradesh Panchayat Raj evam Gram Swaraj Adhiniyam*, was enacted in 1993 in line with the 73rd CAA. After bifurcation of the State of Madhya Pradesh, the new State of Chhattisgarh was formed. Chhattisgarh adopted the pattern, systems, procedures, and executive rules of Madhya Pradesh relating to Panchayat Raj as a transitory arrangement. Government of Chhattisgarh (GoCG) incorporated the statutory provisions of the *Madhya Pradesh Panchayat Raj evam Gram Swaraj Adhiniyam, 1993*. It adopted this as the *Chhattisgarh Panchayat Raj Adhiniyam (CGPRA*), 1993. The *CGPRA*, 1993 governs the functional and fiscal domain of the panchayats in the State.

2.2 Profile of PRIs in Chhattisgarh

The PRIs are under the administrative control of the Panchayat and Rural Development Department (PRDD), GoCG. The activities of the PRIs in the State are regulated according to the provisions of the *CGPRA*, 1993.

According to Sections 49, 50 and 52 of the Act, three-tier units have been assigned to panchayats. Under this mechanism, Gram Panchayats (GPs) are implementing units, Janpad Panchayats (JPs) are administrative units (monitoring units) and Zila Panchayats (ZPs) are administrative, coordinating and controlling units of Panchayats.

The number of ZPs, JPs and GPs in the State as of March 2023 are shown in **Table 2.1** below:

Table 2.1: Three tier institutions of PRIs as of March 2023

Sl. No.	Description	Count
1	No. of Districts	33
2	No. of Zila Panchayats	27[1]
3	No. of Janpad Panchayats	146
4	No. of Gram Panchayats	11,656

(Source: Administrative Report 2022-23 of PRDD)

[1] The ZPs for six newly created districts were constituted through a Gazette Notification dated 13 September 2024 by GoCG.

2.3 Power and Function of PRIs

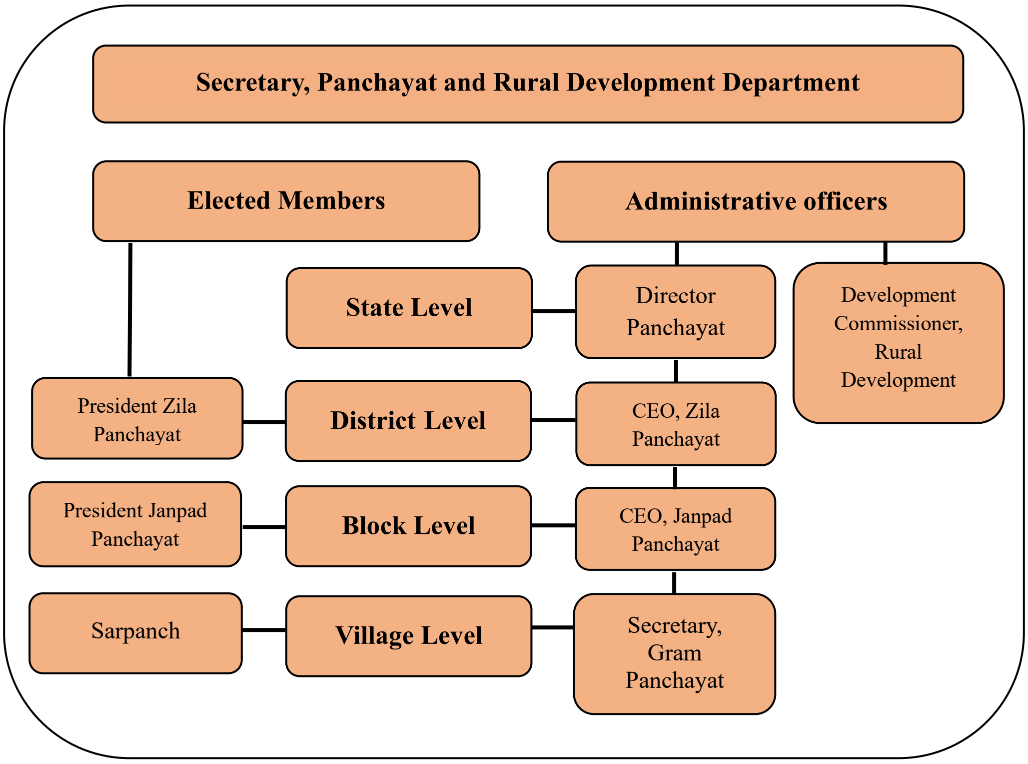
The *CGPRA,* 1993, envisages provisions for the smooth functioning of ZPs, JPs and GPs. At the district level, ZPs are entrusted with supervisory powers to monitor JPs and GPs. JPs at the block level ensure the execution of schemes, works and projects. GPs at the village level prepare the annual socio-economic plan and execute various schemes.

Besides, there are provisions for the constitution of the District Planning Committees (DPCs) to consolidate the plans prepared by the panchayats for overall development of the district and the Standing Committees (SCs) for the preparation of development plans, budgets, and annual accounts for the PRIs.

2.4 Organisational Structure

The organisational structure of governance at the State, District, Block, and Village levels is given below:

Organisational Chart of PRIs



At the **State Level**, the Principal Secretary, PRDD is the administrative head, responsible for policy formulation, overall supervision, and coordination of PRIs in the State. Under the Principal Secretary, two budget controlling officers function:

Director Panchayat – Responsible for overseeing all developmental activities of PRIs, guiding district administrations, and ensuring that state policies are implemented uniformly.

Development Commissioner – Primarily responsible for the execution and monitoring of Centrally Sponsored Schemes (CSS) and major state-funded schemes, providing technical guidance, and evaluating outcomes.

2.5 Audit Objective

We aimed to assess whether:

1. PRIs have been empowered by the State Government to discharge their functions/responsibilities effectively through creation of appropriately designed institutions/institutional mechanisms and they function as a third tier of an effective representative local self-government,
2. The devolution of funds, functions and functionaries is as per the 73rd CAA,
3. The devolved functions were effectively implemented by the PRIs and adequate monitoring mechanism was in existence,
4. Adequate efforts have been made to develop desired capacity building for PRIs to perform their functions and
5. PRIs have been empowered to access adequate financial resources to discharge the functions devolved to them and powers to raise funds have been effectively utilised to raise adequate financial resources.

2.6 Audit Criteria

The audit criteria were derived from the following:

1. 73rd Constitutional Amendment Act, 1992.
2. *Chhattisgarh Panchayat Raj Adhiniyam*, *1993* and rules made there under.
3. Notifications, Circulars, Orders/Instructions issued by the State/Central Government and PRDD Chhattisgarh.
4. Central and State Finance Commissions Reports.

2.7 Audit Scope and Methodology

The Performance Audit (PA) covered a period of five years, i.e. from 2018-19 to 2022-23. Audit test checked the records of PRIs (8 ZPs, 17 JPs and 85 GPs) in eight selected[2] districts out of total 33 districts in the State. (Details shown in ***Appendix 2.1***).

Audit test checked the offices of the Director, PRDD, at the State Level; the Chief Executive Officer (CEOs), ZPs at the district level, the CEOs, JPs, at the block level, and the Sachivs, GPs, at the village level.

An Entry Conference was held with the Principal Secretary, PRDD, GoCG on 3 August 2023, in which audit objectives, methodology, criteria and sample for the PA were discussed.

The Exit Conference to discuss audit findings was held with the Principal Secretary, PRDD, GoCG on 20 June 2025. The department furnished (July 2025)

[2] Balod, Bemetara, Bilaspur, Dhamtari, Kanker, Korea, Kondagaon and Mahasamund. The eight districts were selected by Simple Random Sampling without Replacement (SRSWOR) method.

its reply after the exit conference, which has been suitably incorporated in the respective paragraphs.

2.8 Acknowledgement

The office of the Accountant General (Audit), Chhattisgarh acknowledges the cooperation and assistance rendered by the officials of the PRDD, Chhattisgarh State Audit and field level officials of PRIs.

Audit Findings

Audit noticed following issues after analysing the records and data collected during the PA:

2.9 Compliance to provisions of 73rd CAA

2.9.1 Comparison of State Legislations with 73rd CAA

The 73rd CAA, 1992, envisages the devolution of 29 functions to PRIs in conformity with the 11th Schedule, as referenced in Article 243G of the Constitution. In line with this provision, the GoCG enacted the *CGPRA,* 1993. The *CGPRA*, 1993 includes the devolution of these 29 functions to PRIs. The comparison of State legislation with the provisions of the 73rd CAA is given in **Table 2.2** below:

Table 2.2: Comparison of the State legislation with the provisions of 73rd CAA

Provisions of the Constitution		**Provisions in the *CG Panchayat Raj Adhiniyam* (*CGPRA*), 1993**	
Article	**Title**	**Sections**	**Rules for the same and title thereof**
Article 243A	Powers and functions of GS	3, 5a, 6 (a, b), 7, 129 (b and c)	CG Gram Sabha (Meeting Procedure), 1994
Article 243B	Constitution of Panchayats	8 to 13, 27, 125, 127, 29- ZP	CG Panchayat (Power and Responsibility of *Sarpanch* and *Up-Sarpanch* of GP, President and Vice-President of JP and ZP) Rules, 1994
Article 243C	Composition of Panchayats	22, 112	CG (Change of boundaries, displacement or replacement of Headquarters) Rules, 1994
Article 243D	Reservation of seats	13 (4, 6) (GP), 17, 23 and 25 (JP), 30 (ZP), 32, 129 b (4)	CG Panchayat Election Rules, 1995
Article 243E	Duration of Panchayats	9, 20, 34 (read with 37)	Separate Rules have not been framed for Article 243E
Article 243F	Disqualifications for membership	21-GP, 28-JP 35-ZP (read with 36), 39 and 40-All tiers	Chhattisgarh Panchayat (No-confidence Motion against *Sarpanch* and *Up-Sarpanch* of GP, President and vice-president of JP and ZP) Rules, 1994
Article 243G	Powers, authority and responsibilities of Panchayats to	7, (2, 2a and 3), 38, Chapter -5	• CG Panchayat (Power and Responsibility of *Sarpanch* and *Up-Sarpanch* of GP, President and

	enable them to function as institutions of Self-Government	and 6, 6a, 48, 49, 89, 129d and 129f	Vice-President of JP and ZP) Rules, 1994 • CG Panchayat (Transfer of Immovable Property) Rules, 1994 • Chhattisgarh Janpad Panchayat and Zila Panchayat Standing Committees (Election of Members, Powers and Functions and Term of Members and Procedure for the Conduct of Business) Rules, 1994
Article 243H	Power to impose taxes and funds of Panchayats	110, 115, 116, 123, 124, Chapter -7 and 9	• Chhattisgarh Gram Sabha Optional Taxes and Fees (Condition and Exception) Rules, 1996 • CG Panchayat (Imposition, Assessment, Collection and Regulation of Taxes) Rules, 1995 • CG Janpad Panchayat (Imposition of development Tax on Agriculture land) Rules, 1999
Article 243I	Constitution of Finance Commission to review financial position	*Chhattisgarh Vitta Ayog Adhiniyam, 1994*	No Rules framed
Article 243J	Maintenance of Accounts and Audit of accounts of Panchayats	73(1), (2) and (3) and 129	• CG GP (Budget Estimate) Rules, 1997 • CG JP (Budget Estimate) Rules, 1997 • CG ZP (Budget Estimate) Rules, 1997 • CG Panchayat Audit Rules, 1997 • CG GP (Accounting) Rules, 1999 • CG JP (Accounting) Rules, 1999 • CG ZP (Accounting) Rules, 1999 • CG GP (Annual Report and Administrative Report), 1998 • CG JP and ZP (Annual Report and Administrative Report), 1998
Article 243K	Elections to the Panchayats	17(read with18), 19, 23, 25, 30 and 32, (read with 41) Chapter 4, 47b, 121 and 122	CG Panchayat Election Rules, 1995
Article 243O	Bar to interference by courts in electoral matters	Section 121	CG Panchayat (Election petitions, corruption and disqualification for membership) Rules, 1995
Article 243ZD	Committee for District Planning	CG District Planning Committee Act, 1995.	CG District Planning Committee (Procedure for conducting business) Rules, 1995

(Source: 73rd CAA, CGPRA and Rules made thereunder)

Further, the *Chhattisgarh Panchayat Nirvachan Yachika Pratibhuti Nikshep* (Vidhimanyakaran) *Adhiniyam,* 1996; *Chhattisgarh Gram Nyayalay*

Adhiniyam, 1996; *Gram Nyayalay Adhiniyam,* 2008; *Pashu Atichar Adhiniyam, 1871* were enacted/adopted by the GoCG.

It is evident from the above that the State Government had suitably aligned the *CGPRA*, 1993 with the provisions of the 73rd CAA through the framing of 93 rules ***(Appendix 2.2)***, notifications, and bylaws. This reflected the State Government's commitment towards establishing a legislative framework for PRIs.

In line with the intended objective of devolution of the 29 functions enlisted in the 11th Schedule, to PRIs, the State Government (undivided state of Madhya Pradesh) issued guiding principles in August 1998. These principles guided departments on the devolution of programmes, activities and responsibilities to panchayats. Subsequently, after bifurcation, the new state of Chhattisgarh initiated the activity mapping process in 2006-07. This process covered the devolution of powers, activities, staff, and budgets to the three-tier PRIs, as per the state-specific needs.

However, still the PRIs remained inadequately equipped to discharge the responsibilities envisaged under the 73rd CAA, as discussed in subsequent paragraphs.

2.9.2 Actual status of devolution of functions, funds and functionaries to PRIs

Audit test-checked the files related to devolution of functions/activities, functionaries and funds, orders/instructions issued and other relevant records. The status in respect of devolution of functions/activities, funds and functionaries is shown in **Table 2.3** below:

Table 2.3: The status of devolution of functions, funds and functionaries

Sl. No.	Events for devolution	Action taken	Audit Remarks
1	Issuance of guiding principles	Government of Madhya Pradesh (before formation of separate state of Chhattisgarh) issued guiding principles in 1998 to departments concerned for devolution of programme, activities and responsibilities to Panchayats.	--
2	Activity mapping	After bifurcation of Madhya Pradesh, newly formed state of Chhattisgarh directed its departments for activity mapping to devolve powers, activities, staff and budget to the three-tier Panchayat Raj Institutions.	In compliance with the said directions, 15 departments prepared (2006-07) activity mapping for 12 out of the 29 functions enlisted in the 11th schedule (details shown in ***Appendix 2.3***). However, no Executive order was issued to formalise the process[3].
3	Road map for devolution	A road map was issued by Ministry of Panchayati Raj (MoPR), GoI during 2011 and the GoCG also, in association with Society for Participatory Research in Asia prepared (2012) a Road Map for the period 2013-20 which catered to the issues pertaining to devolution of functions to PRIs in Chhattisgarh.	On being asked the present status of implementation of the road map, the Director, Panchayat replied (November 2025) that the functions of departments have been transferred to the PRIs, but the departments have not provided any functionaries or funds for these subjects. Due to which, PRIs are unable to play an active and effective role in local development and administration to function as units of local self-governance.
4	Transfer of functional responsibility	An Inter Departmental Committee constituted (December 2016) by PRDD for transfer/handing-over/devolution of various programmes/ activities/schemes to PRIs, noted that no action was taken by the departments in this regard. As such, the committee directed the departments concerned for revision of activity mapping done earlier in 2006-07 for actual handing over of their plan/programme/activities to the Panchayats and subsequently issue notifications/orders for transfer of funds, functions and functionaries to PRIs by February 2017.	On being asked the present status of compliance with the directions of the said Committee, the Director, Panchayat replied (November 2025) that most of the 29 subjects of the 11th Schedule had been transferred by the departments, but they had not provided human resources and funds to the PRIs. Further, it stated that initiatives will be taken regarding delegation of powers related to 29 subjects by convening a meeting of the Inter-Departmental Committee under the chairmanship of the Chief Secretary, GoCG.

(Source: Records of PRDD)

3 As per para 4.27 of Third SFC report (September 2018).

Information was sought in May 2024 from 23 departments[4] of the State Government to ascertain the actual status of devolution. The information sought covered: (a) present status of activity mapping of tasks, (b) present status of transfer of programs, functions and powers by the departments, and (c) official notifications issued for such transfers. However, only four departments responded[5]. None provided adequate or specific details on activity mapping or the transfer of the functions to the PRIs.

Hence, audit resorted to obtaining the on-ground information regarding status of devolution from the test-checked PRIs. The concerned CEOs/Sachivs from seven ZPs, 12 JPs and 64 GPs responded. They replied that orders from the Director, Panchayat in this regard were awaited and funds, works, employees were not transferred by other departments. This indicates lack of clarity regarding functional responsibilities and non-operationalisation of the framework for transfer of funds, functions and functionaries to PRIs with respect to the 29 functions enlisted in the 11th Schedule.

On being pointed out the State Government accepted and stated (July 2025) that the departments concerned with the functions enlisted in the 11th Schedule, transfer only activities to PRIs, but funds and functionaries are not being transferred by them. Further action would be taken by holding an inter-departmental meeting for the transfer and implementation of all the 29 subjects mentioned in the 11th Schedule as per rules.

The current status of devolution can be summarised as follows:- "The *CGPRA*, 1993, mandated all 29 functions enlisted in the 11th Schedule to be devolved to PRIs. The Activity-Mapping exercise in 2006-07 also proposed to devolve 12 functions. However, the operational framework for devolution was not in place. As such, the PRIs remain inadequately equipped to discharge the responsibilities envisaged under the Act".

2.10 Institutional empowerment for effective implementation of provisions of 73rd CAA

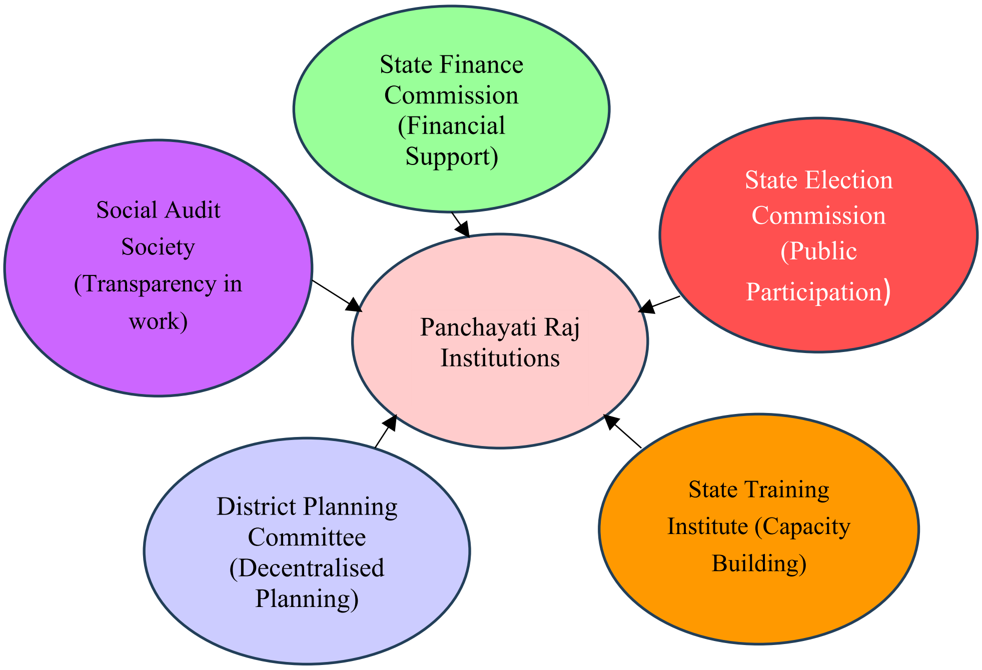
The Articles 243I, J and K were added to the Constitution by the 73rd CAA. These articles establish institutional mechanisms for the effective and smooth functioning of PRIs. The provisions include financial devolution, public participation, social audit and capacity building by formation of institutions. In addition, the Article 243 ZD provides for the constitution of a DPC for the comprehensive planning of the district.

The above arrangements are represented in the **Chart 2.1** below:

[4] Departments discharging various functions of the State Government: Labour Department, Women and Child Development Department, Agriculture Department, Village Industries Department, Animal Husbandry Department, Energy Department, Water Resources Department, Fisheries Department, Food and Civil Supplies Department, Sports and Youth Welfare Department, Public Health Engineering Department, Art and Culture Department, Social Welfare Department, Public Health and Family Welfare, Technical Education, Industries Department, Registration and Co-operative Societies, Forest and Climate Change Department, Mining Department, Public Works Department

[5] Labour Department, Energy Department, Sports and Youth Welfare Department and Forest Department

Chart 2.1: Showing the Institutional empowerment for strengthening of PRIs



(Source: Compiled by Audit)

The status of Institutes constituted under the provisions of 73rd CAA and their working are discussed in the succeeding paragraphs:

2.10.1 Constitution of State Finance Commission

Article 243I of the Constitution read with para 3 of the *Chhattisgarh Vitta Ayog Adhiniyam, 1994*, mandates the constitution of the State Finance Commission (SFC). The SFC is to be constituted every five years. Its purpose is to recommend the devolution of funds from the GoCG to Local Bodies (LBs) and to suggest measures to augment their own resources. The GoCG has constituted four SFCs since the State's formation. The status of the constitution of SFCs, submission of their recommendations and acceptance by the GoCG are detailed in **Table 2.4** below:

Table 2.4: Status of SFCs, submission of reports and acceptance of recommendations by GoCG

SFC	Due date for constitution of SFC (1st April of the Financial Year)	Actual Date of constitution	Delay in constitution of SFC (in days)	Date of submission of reports by SFC	Acceptance of recommendations by the GoCG	Time taken in acceptance of SFC recommendations (in days)	Award Period
First	2001-02	22.08.2003	873	30.05.2007	July-2009	886	2007-12
Second	2006-07	23.07.2011	1,939	31.03.2013	July-2013	92	2012-20
Third	2011-12	20.01.2016	1,541	30.09.2018	October-2019	366	2020-26
Fourth	2016-17	29.07.2021	1,731	14.02.2024	January-2025	322	2026-30

(Source: Records of State Finance Commission)

It is evident from the above table that the GoCG constituted all the SFCs with delays. The delays ranged from 873 to 1,939 days. The GoCG also took 92 to 886 days in acceptance of the recommendations of the SFC reports.

The delay in constitution of SFCs and acceptance of their recommendations may delay the intended benefits to PRIs from favourable recommendations made by the SFCs.

2.10.2 State Election Commission

Article 243K and Article 243 ZA were added to the Constitution by 73rd CAA and 74th CAA respectively. The Chhattisgarh State Election Commission (SEC) was constituted in September 2002 in compliance with these provisions. Further, *Chhattisgarh Panchayat Nirvachan Niyam, 1995* was framed to conduct regular elections in a fair and transparent manner in the PRIs.

Statement of Elected Representatives (ERs) as per the PRI elections held in 2019-20 is given in **Table 2.5** below:

Table 2.5: Statement showing the details of ERs in ZPs, JPs and GPs

Name of PRI	Elected represe-ntative	Male					Female					Total ERs
		SC	ST	OBC	UR	Total	SC	ST	OBC	UR	Total	
ZP	President	1	6	3	2	12	2	7	4	2	15	27
	Member	18	68	26	55	167	27	84	31	64	206	373
JP	President	1	40	3	11	55	10	54	13	14	91	146
	Member	143	536	204	444	1,327	191	600	225	490	1,506	2,833
GP	Sarpanch	539	3,274	715	1,225	5,753	574	3,342	744	1,251	5,911	11,664
	Panch	7,569	30,367	9,066	24,817	71,819	11,198	35,630	13,233	28,845	88,906	1,60,725
Total		**8,271**	**34,291**	**10,017**	**26,554**	**79,133**	**12,002**	**39,717**	**14,250**	**30,666**	**96,635**	**1,75,768**

(Source: Administrative Report of Director Panchayat)

The above table shows that the State has put in place the institutional arrangements envisaged under Articles 243D[6] and 243K[7] of the Constitution as the representation of backward classes and women in PRIs was broadly in compliance with the provisions. Notably, women were elected in more than 55 *per cent* of the total posts across all tiers. The inclusion of SC, ST, and OBC categories was proportionate to their population share. This fulfilled the constitutional mandate for inclusive and equitable representation in local self-governance. However, Audit also observed the following: -

2.10.3 Non-fulfilment of vacant posts of ERs

As per Section 13 (2) of the *CGPRA*, 1993, posts of *Sarpanch* and *Panch* that remain vacant after elections should be filled within six months through fresh elections. Further, Section 38 of the Act addresses casual vacancies. A casual vacancy is deemed to have been created if a panchayat office-bearer dies, resigns, faces a no-confidence motion, is removed, or becomes a member of the legislative assembly or parliament before completing his/her term. This vacancy must be filled as soon as possible by holding an election in accordance with the provisions of the Act.

On scrutiny of records, Audit noticed that in test-checked 21 GPs, 22 posts (03 posts of *Sarpanch* and 19 posts of *Panch)* were lying vacant. These posts remained vacant for more than six months and were yet to be filled till the time

[6] Reservations of seats in different tiers of PRIs
[7] Elections to panchayats

of Audit (January-March 2024). Details in this regard have been shown in the ***Appendix 2.4.***

The State Government stated (July 2025) that, as per Section 42 of the Act, the SEC is responsible for preparing electoral rolls and conducting elections. Accordingly, elections were being held for ZPs, JPs, and GPs. Vacancies arising from death, resignation, or removal were filled promptly in accordance with the rules.

The State Government's reply is not acceptable as it states that vacancies arising from death, resignation, or removal were filled promptly. However, no supporting document was furnished such as election notifications, SEC orders, or dates of bye-elections.

2.11 Capacity building of ERs and PRI officials

2.11.1 State Institute of Rural Development

Established in February 2011, the Thakur Pyarelal State Institute of Panchayat and Rural Development (SIPRD), Nimora, Raipur, is an autonomous body that trains and builds the capacity of ERs and officials of the three tiers of panchayats. It is overseen by a committee chaired by the Minister of PRDD and funded by the GoCG and the GoI.

SIPRD works with five Regional/Panchayat Training Centres (RTCs/PTCs) and Extended Training Centres (ETCs) across the State, as well as 21 District Panchayat Resource Centres (DPRCs) and 146 Block Panchayat Resource Centres (BPRCs). These institutions design training courses for ERs and PRI officials, prepare annual training calendars, and conduct the trainings accordingly.

2.11.1.1 Status of trainings conducted for ERs and PRI Officials

The GoI, Ministry of Panchayati Raj (MoPR) introduced the National Capacity Building Framework 2014 (NCBF) to guide capacity building and training for ERs and functionaries of PRIs. Audit of the SIPRD, the Panchayat Directorate, and selected ZPs and JPs revealed the following:

- No documentary evidence was produced to show that key NCBF-mandated processes, such as Training Need Analysis (TNA), preparation of Annual Action Plans based on TNA, and impact assessment of training, were carried out. Only consolidated trainee figures (ERs and PRI officials) for 2018-23 were provided.
- Training records for functionaries were not maintained in the test-checked[8] four ZPs and 13 JPs, except in ZP Balod and JP Narharpur. Even in these two units, during 2018-23, ER participation was low (ranging between 4 and 53 *per cent* in JP Narharpur, and 37 and 96 *per cent* in ZP Balod).

The State Government stated (July 2025) that SIPRD conducts training for ERs and PRI officials under schemes of the PRDD, submits annual action plans to the MoPR under the *Rashtriya Gram Swaraj Abhiyan,* and conducts training at

[8] ZPs- Balod, Bilaspur, Bemetara, Korea, and JPs- Narharpur, Bhanupratappur, Antagarh, Dondi, Kota, Bemetara, Saja, Kondagaon, Baikunthpur, Khadgawan, Makdi, Kurud and Magarlod

State, district, and block levels after approval. It further stated that training follows the prescribed calendar, missed subjects are covered in later sessions, and adherence to the calendar has improved. It reported that 1.69 lakh participants were trained in 2023-24 and 0.90 lakh in 2024-25.

However, the reply is not acceptable as no supporting documents have been furnished regarding annual action plans and the ZP/JP-wise training records for the audit period.

2.11.2 District Planning Committee

In pursuance of Article 243 ZD of the Constitution, the DPC Act, 1995 was enacted (May 1995) by the erstwhile Madhya Pradesh State Legislature which was adopted by the State of Chhattisgarh. DPC was to be constituted with 10 to 20 elected members of ZPs and ULBs, including two members nominated by the GoCG. DPC would be headed by a Minister of State, nominated by the State Government as its Chairman. DPC is responsible for consolidating the development plans prepared by panchayats and municipalities and preparing a draft on the District Development Plan (DDP) for the district. The District Collector, as the Member Secretary of the DPC, shall be responsible for maintaining all records, preparing the agenda for meetings, maintaining the district database, and maintaining lists of existing amenities in PRIs. CEO, ZPs/ JPs and Secretary of GPs, after preparation of District Panchayat Development Plans (DPDPs)/ Block Panchayat Development Plans (BPDPs) and Gram Panchayat Development Plans (GPDPs), forward the same to the DPC after the approval from the General Body/Gram Sabha. The DPC should conduct meetings at least once every quarter to review the schemes/programmes implemented in the districts and send regular progress reports to the State Government.

On scrutiny of information collected from the District Planning and Statistical Officers (DPSOs), audit observed in eight selected districts that though DPCs were constituted, no meetings were conducted against the required 160 meeting[9] during the period from 2018-23. Reasons for non-conduct of meetings were not available.

Further, in test checked eight districts, none of the DPCs had prepared the DDP after consolidating the development plans received from the panchayats and municipalities.

The State Government replied (July 2025) that all the District Collectors have been directed to prepare Annual Plans. However, due to the separate preparation of GPDP, JPDP and ZPDP, the preparation of the DDP has lost its relevance. Further, all the district-level plans are monitored by the District Development Coordination and Monitoring Committee.

The State Government's reply is not acceptable as separate preparation of GPDPs, JPDPs, and ZPDPs does not render the DDP irrelevant, and the non-preparation of the DDP does not align with the mandate under Article 243ZD of the Constitution. The core function of DPCs is to consolidate

9 8 districts * 4 Quarters/Year* 5 years

these individual plans of PRIs and ULBs into an integrated DDP, ensuring a balance.

2.11.3 Social Audit Unit

Article 243 J of the 73rd CAA provides that the State may, by law, make provisions for the audit of panchayat accounts. Social Audit is a participatory process empowering communities to review State Government programmes for transparency and accountability, distinct from formal financial audits conducted by authorities. Established in 2013, the Chhattisgarh Social Audit Unit (CSAU), chaired by the Chief Secretary and composed of officials, experts, and civil society members, institutionalises this process. Further, as mandated by the Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) Act, 2005, and the CSAU byelaws, biannual audits (Rule 5 of MGNREGA-CSAU Rules, 2015) are required to be conducted in every GP through Block Social Audit Facilitators, ensuring that development schemes, particularly for marginalised groups, are implemented as intended. Further, under the Rule 11 (b) of MGNREGA-CSAU Rules, 2015, remedial action shall be taken within 15 days for issues arising from social audit reports.

2.11.3.1 Status of Social Audit

Audit noticed that the CSAU prepared annual calendars for social audits of the works executed in GPs under various schemes. The status of social audits planned and executed during 2018-23 is given in the following **Table 2.6**:

Table 2.6: Status of Social Audit planned, executed and shortfall

Sl. No.	Year	No. of GPs[10]	Targets of social audit to be conducted	Planned against targets (percent)	Achievement against planned (percent)	Shortfall against targets (percent)
1	2018-19	10,976	21,952	6,561 (30)	6,490 (99)	15,462 (70)
2	2019-20	10,978	21,956	6,951 (32)	6,635 (95)	15,321 (70)
3	2020-21	11,464	22,928	11,295 (49)	0 (0)	22,928(100)
4	2021-22	11,664	23,328	11,494 (49)	7,996 (70)	15,332 (66)
5	2022-23	11,658	23,316	11,480 (49)	4,506 (39)	18,810 (81)
Total			**1,13,480**	**47,781 (41)**	**25,627 (54)**	**87,853 (77)**

(Source: MIS records furnished by CSAU)

It is evident from the above table that CSAU planned only 47,781 (41 *per cent*) social audits of GPs, falling short of the required 1.13 lakh social audits as per provisions. Further, only 25,627 (54 *per cent*) social audits were conducted by CSAU against the plan. Thus, there was shortfall of 77 *per cent* of social audit during 2018-23 against the targets.

In response, CSAU cited lack of personnel, the impact of the Covid-19 pandemic, and the enforcement of election code of conduct as reasons for the non-conduct of social audit as per the stipulated norms. Further, the State Government stated (July 2025) that schemes implemented by PRIs are approved by the GS, and where mandated, social audits are conducted by the CSA Unit.

[10] As per Administrative Report 2022-23, Total GPs as of March 2023 is 11,656.

However, the *CGPRA*, 1993 does not contain a separate provision for an independent social audit.

The reply is not acceptable as constraints such as shortage of personnel, impact of the Covid-19 pandemic, and election-related restrictions cannot justify non-compliance with the statutory requirement of conducting social audits.

2.11.3.2 Action taken on Social Audit Reports

After the approval of social audit report by GS, the District Programme Coordinator shall be responsible for initiating action on all persons indicated responsible in the report within 15 days from the date of exit conference.

The year-wise details of issues, recoverable amount, outstanding issues and amount thereof are shown in following **Table 2.7**:

Table 2.7: Status of issues raised in Social Audit and settled during 2018-23

(₹ in crore)

Year	Total Issues	Issues settled	Issues outstanding	Recoverable Amount	Recovered Amount	Outstanding recoverable Amount
2018-19	17,242	12,203	5,039	15.41	3.46	11.95
2019-20	13,860	8,769	5,091	11.67	3.81	7.86
2020-21	0	0	0	0	0	0
2021-22	16,987	8,354	8,633	16.08	3.27	12.81
2022-23	11,298	2,773	8,525	8.7	2.27	6.43
Total	**59,387**	**32,099**	**27,288**	**51.86**	**12.81**	**39.05**

(Source: Data made available by CSAU)

It is evident from the above table that out of ₹ 51.86 crore, only ₹ 12.81 crore (25 *per cent*) could be recovered till August 2024, and the amount of ₹ 39.05 crore (75 *per cent*) related to 27,288 issues remained un-recovered.

Thus, non-settlement of issues raised in social audit reports, indicates inadequate follow-up and action taken by the CSAU.

Reply of the Director, CSAU is awaited and the State Government also did not address this issue in its reply (July 2025).

2.11.3.3 Short transfer of mandated funds to Social Audit Units

According to Rule 15 of the MGNREGA Chhattisgarh Social Audit Rules, 2015, it is mandated to allocate a minimum of 0.5 *per cent* and a maximum of one *per cent* of the total annual expenditure under the MGNREGA as the Social Audit Fund. This fund will be derived from six *per cent* of MGNREGA's administrative costs, as stipulated by the Ministry of Rural Development. Its primary purpose is to facilitate the conduction of social audits for the MGNREGA projects. The Commissioner of MGNREGA will proactively disburse funds to the CSAU to ensure seamless social auditing implementation.

The year-wise comparison of funds to be transferred to CSAU and actual funds transferred is shown in **Table 2.8** below:

Table 2.8: Insufficient funds released to the SAU

(₹ in crore)

Year	Total expenditure of MGNREGA	Funds to be transferred to Social Audit Unit (0.5 *per cent* of total expenditure)	Actual transfer to Social Audit Unit	Amount of short transfer to SAU (*per cent*)
2018-19	3,054.64	15.27	7.03	8.24 (53.97)
2019-20	3,225.88	16.13	7.61	8.52 (52.82)
2020-21	4,144.77	20.72	13.91	6.81 (32.88)
2021-22	3,556.94	17.78	0	17.78 (100.00)
2022-23	4,168.06	20.84	13.39	7.45 (35.75)
Total	**18,150.29**	**90.74**	**41.94**	**48.81 (53.79)**

(Source: Director CSAU)

It is evident from the above table that Commissioner, MGNREGA had to transfer a total of ₹ 90.74 crore to the CSAU against the total expenditure of ₹ 18,150.29 crore as MGNREGA Social Audit Fund for the period 2018-23. However, only ₹ 41.94 crore were transferred in the same period, resulting in a shortfall of ₹ 48.81 crore (53.79 *per cent*).

Reply of the Director, CSAU is awaited and the State Government also did not address this issue in its reply (July 2025).

2.11.3.4 Non-conduct of Social Audit of other government programmes/schemes

As per the objectives set under the bylaws of the CSAU, the unit has been entrusted with the responsibility of conducting social audits not only under MGNREGA but also for other government programmes and schemes benefiting the underprivileged. In line with these provisions, the CSAU was required to conduct social audits for schemes such as *Swachh Bharat Mission-Gramin*, *Rurban Mission*, District Mineral Funds, *Godhan Nyay Yojana, Pradhan Mantri Awas Yojana-Gramin* etc.

Audit observed that the CSAU conducts social audits for MGNREGA. Further, regarding other schemes, CSAU furnished information that social audit work has been done only as a pilot in 78 GPs of *Swachh Bharat Mission-Gramin* and 14 GPs of *Rurban Mission Yojana*. Proposal for budget and expenditure to be incurred in execution of social audit of District Mineral Foundation Trust, *Godhan Nyay Yojana*, *Pradhan Mantri Awas Yojana*-Urban and *Pradhan Mantri Awas Yojana-Gramin* was sent to nodal departments of concerned schemes. However, only *Pradhan Mantri Awas Yojana-Gramin* was approved for social audit by the concerned nodal department.

By not extending social audits to other programmes, beneficiaries may be denied the chance to form part of the participatory processes and public hearings.

Reply of the Director, CSAU is awaited and the State Government also did not address this issue in its reply (July 2025).

2.12 Revenue profile of PRIs

Article 243 H of the Constitution of India provides power to panchayats to impose taxes and envisages that the State Government would provide grant-in-aid and assign revenue which is collected as duty, toll and fee as specified by the law. In pursuance of Article 243H, the GoCG made provisions under Section 77 of the *CGPRA*, 1993 to provide power to PRIs for the levy and collection of taxes in their jurisdiction. In line with the above provisions, a separate set of rules, namely, the Chhattisgarh Gram Panchayat Compulsory Tax and Fees (Condition and Exceptions) and Chhattisgarh Gram Panchayat Alternative Tax and Fees (Condition and Exceptions) Rules, 1996, were framed. Further, the Central Finance Commission (CFC) and the SFC also recommended providing grants to ensure the smooth functioning of PRIs.

2.12.1 Sources of Revenue

There are mainly three sources of funds for PRIs, viz. (a) Government grants CFC/SFC (b) own revenue and (c) assistance under various central/state sponsored schemes. Government grants CFC/SFC are based on the recommendations of CFCs and SFCs constituted from time to time. Further, own revenue consists of taxes and fees collected by PRIs themselves, as per the provisions of the *CGPRA*, 1993. Diagrammatic representation of sources of funds for PRIs is shown in **Chart 2.2 below**:

Chart 2.2: Sources of funds for PRIs

(Source: Compiled by audit)

The details of financial assistance to PRIs in the State during 2018-23 are given in **Table 2.9** below:

Table 2.9: Status of financial assistance to PRIs during 2018-23

(₹ in crore)

Year	CFC Grant	SFC Grant		State Grant	Assistance under various schemes		Total
		State Own Tax Revenue	Assigned Revenue		Central sponsored schemes	State sponsored schemes	
2018-19	1,052.23	859.49	89.56	105.73	17.58	22.94	**2,147.53**
2019-20	1,415.89	751.46	74.61	105.77	18.20	17.32	**2,383.25**
2020-21	1,454.00	616.30	99.03	107.19	6.73	15.09	**2,298.34**
2021-22	1,075.00	729.45	65.00	114.87	13.22	7.83	**2,005.37**
2022-23	1,114.00	1,209.36	70.00	211.47	0	8.27	**2,613.10**
Total	**6,111.12**	**4,166.06**	**398.20**	**645.03**	**55.73**	**71.45**	**11,447.59**

(*Source: Information issued by Director, Panchayat and compiled by Audit)*

Audit observations in this regard are discussed below:

2.12.2 Dependency on grants/assistance from State/Central Government instead of own revenue

PRIs are endowed with powers to collect several taxes and fees to function as a unit of local self-government. However, they also receive financial assistance in the form of grants from the State Government and Central government. Own revenue and financial assistance during the period 2018-23 is shown in the following **Table 2.10**:

Table 2.10: Release of CFC, SFC grants and own revenue of PRIs during 2018-23

(₹ in crore)

Sl. No.	Year	Own Revenue of PRIs (Percentage)	CFC/SFC Grants and assistance received from State/Central Government (Percentage)	Total Receipts
1	2018-19	107.38 (4.76)	2,147.53 (95.24)	2,254.91
2	2019-20	113.02 (4.53)	2,383.25 (95.47)	2,496.27
3	2020-21	103.30 (4.30)	2,298.34 (95.70)	2,401.64
4	2021-22	107.83 (5.10)	2,005.37 (94.90)	2,113.20
5	2022-23	124.82 (4.56)	2,613.10 (95.44)	2,737.92
Total		**556.35 (4.63)**	**11,447.59 (95.37)**	**12,003.94**

(Source: Director, Panchayat)

It is evident from the above table that, out of the total receipts of ₹ 12,003.94 crore, PRIs own revenue generated was only 4.63 *per cent* of the total receipts during 2018-23, with the remaining being grants devolved from the SFC and CFC. Further, during this period, funding from the GoCG and GoI increased by 22 *per cent*, while the growth in own revenue collection was a modest 16 *per cent*.

The State Government accepted and stated (July 2025) that efforts are underway to strengthen tax revenue collection in PRIs by filling vacant posts of Tax Assessment Officer and the development of training modules through a Master Trainer Network by the MoPR. Though tax collection declined during 2020-21 and 2021-22 due to COVID-19, it has since improved in 2022-23.

2.12.3 Inadequate financial assistance provided by State Government to PRIs.

Financial assistance to PRIs is provided from both Central and State sources, mainly in the form of CFC grants, SFC grants, share of SOTR, assigned revenues such as land revenue, royalty and excise revenue, along with funds released under central and state sponsored schemes.

(A) Short transfer of assigned revenue by State Government to PRIs

GPs receive assigned revenue from GoCG in the form of distribution of certain taxes. The main components of assigned revenue as provisioned in the *CGPRA*, 1993, are land revenue, land revenue cess and additional stamp duty. Besides revenues assigned under the *CGPRA*, 1993, several other revenues are also assigned for transfer to PRIs through the Chhattisgarh Minor Mineral Rules, 1996, and the Chhattisgarh Excise Act, 1915[11]. These Rules and the Act together provide for the devolution of revenue such as land revenue, land revenue cess, royalty on minor minerals, and surcharge on excise duty, to PRIs. Regarding total collections against these assigned revenues, no information was furnished by the Director, Finance Department, GoCG.

The status of actual transfer of assigned revenue to PRIs during 2018-23 is shown in **Table 2.11** below:

Table 2.11: Status of actual transfer of Assigned Revenue to PRIs

(₹ in crore)

Assigned Revenue	2018-19	2019-20	2020-21	2021-22	2022-23	Total
Minor Mineral Royalties	64.56	19.17	38.25	0	Not furnished	121.98
Stamp and Registration Fee	25.00	55.44	60.78	65.00	70.00	276.22
Land revenue	0	0	0	0	0	0
Cess on land revenue	0	0	0	0	0	0
Excise surcharge	0	0	0	0	0	0
Total	**89.56**	**74.61**	**99.03**	**65.00**	**70.00**	**398.20**

(Source: Director Panchayat)

Audit observed that ₹ 398.20 crore was transferred to three-tier panchayats during 2018-23 as assigned revenue. Further, no amount was found to be transferred against land revenue, cess on land revenue and excise surcharge.

The State Government accepted and stated (July 2025) that PRIs receive funds based on the recommendations of SFC, from which amounts of land revenue, cess on land revenue, and excise surcharge, are provided to the PRDD through

[11] Gazette notification no. 312 dt. 07.12.2010

the Finance Department. However, these funds are not being released from the government level.

(B) Short devolution of State Own Tax Revenue (SOTR) to PRIs

As per the recommendations of the second SFC (award period 2012-20) and third SFC (award period 2020-26), the GoCG had to provide 6.15 *per cent* and 6.91 *per cent* share respectively of SOTR as financial assistance to PRIs.

Audit noticed that the devolution of funds to PRIs from the net SOTR, was short of the accepted recommendations of the SFC as shown in the following **Table 2.12**:

Table 2.12: Shortfall in transfer from SOTR funds by GoCG to PRIs

Year	Amount of SOTR (₹ in crore)	Net SOTR[12] (₹ in crore)	Funds to be devolved as per SFC		Funds devolved (₹ in crore)	Short fall in devolution (₹ in crore)	Percentage of Shortfall
			Accepted Percentage	Amount (₹ in crore)			
2018-19	21,427.26	18,855.99	6.15	1,159.64	859.49	300.15	25.88
2019-20	22,117.85	19,463.71	6.15	1,197.02	751.46	445.56	37.22
2020-21	22,889.20	20,142.50	6.91	1,391.85	616.3	775.55	55.72
2021-22	27,083.73	23,833.68	6.91	1,646.91	729.45	917.46	55.70
2022-23	33,122.31	29,147.63	6.91	2,014.10	1,209.36	804.74	39.95
Total	**1,26,640.35**	**1,11,443.51**		**7,409.52**	**4,166.06**	**3,243.46**	**43.77**

(Source: Finance Accounts of respective years)

It is evident from above table that, the GoCG though accepted SFC recommendations to devolve 6.15 and 6.91 *per cent* of the SOTR, yet there was short devolution of funds of ₹ 3,243.46 crore to the PRIs during 2018-23 against the recommended amount.

The State Government did not furnish any specific reply (July 2025) on the issue.

2.12.4 Non-transfer of special grant to GPs for women empowerment

Third SFC recommended a special grant of ₹ 50 lakh for each GP where women are elected to two-thirds or more of the total posts of GPs for women empowerment. As per Action Taken Report of the third SFC recommendations, the GoCG accepted (October 2019) this recommendation.

During scrutiny of records in the test-checked 85 GPs, it was observed that eight GPs[13] fulfilled the criteria for election of women to two-thirds or more of the

[12] As per the Second and Third SFC, Net SOTR is arrived at by deducting 10 *per cent* of SOTR for three taxes (Land Revenue, Tax on Goods and passengers and other taxes on commodity and services) and two *per cent* for expenditure of GoCG for collection of taxes.

[13] Amoda (78 *per cent*, Narharpur, Kanker), Bharitola (66.67 *per cent*, Dondi, Balod), Amrucasa (75 *per cent*, Dondi, Balod), Mulla (70 *per cent*, Bhanupratappur, Kanker), Laripur (70 *per cent*, Pathalgaon, Mahasamund), Kekrakholi (70 *per cent*, Magarlod, Dhamtari), Chandrasur (67 *per cent*, Magarlod, Dhamtari), and Bhagat Saraipali (70 *per cent*, Saraipali, Mahasamund)

total posts of GPs. However, none of these GPs received such grants, as no sanction for these grants was issued.

The State Government accepted (July 2025) that an amount of ₹ 50 lakh incentive was provisioned for GPs with more than two-thirds women representatives but not released yet.

2.12.5 Release of funds received from Central Finance Commission grants to PRIs

(A) Delay in release of 14th CFC Grants

As per the conditions laid down by CFC, the state is required to transfer the received amount, to PRIs within 15 days of receipt from GoI. In case of delay, the State Government shall have liability to pay interest at bank rate of RBI, for the number of days of delay.

During scrutiny of records at the Directorate Panchayat, audit noticed that the GoCG had paid an amount of ₹ 4.37 crore as interest to PRIs on account of delayed release of 14th CFC grants during the year 2018-19, as detailed in **Table 2.13** below:

Table 2.13: Statement showing the details of the grants disbursement and delay

(₹ in crore)

Year	Instalment	CFC grant released by GoI	Date of receipt in a/c of GoCG	Amount released to PRIs	Date of release to PRIs	Delay in days	Penal interest released on account of delay
2018-19	1st	523.93	06.09.2018	523.93	14.09.2018	No delay	NA
	2nd	523.93	26.02.2019	523.93	01.03.2019 and 01.05.2019	49 days	4.37

(Source: Information provided by Panchayat Directorate)

The State Government accepted (July 2025) that the release of 14th CFC funds was delayed due to technical issues.

(B) Partial release of 14th CFC Performance Grants to PRIs

The 14th CFC recommended a total performance grant of ₹ 524.41 crore to the PRIs of Chhattisgarh for the period 2016-20 with the following conditions:

i. Making available reliable data on all receipts and expenditure through audited accounts; and
ii. Improvement in own revenues.

Audit noticed that out of the total recommended amount, ₹ 219.21 crore was released by the GoI, and this was limited to the financial years 2016-17 and 2017-18. No performance grant was released for the years 2015-16, 2018-19 and 2019-20. As a result, a significant portion of the recommended grant of ₹ 305.20 crore remained unreleased.

On being pointed out, the State Government stated (July 2025) that the GoCG had sent demand letter after fulfilling the conditions for the performance-based grant for its release. However, GoI did not release any such grant to any state including Chhattisgarh.

Reply of the State Government is not acceptable as it's claim that all conditions for the release of the performance grant were fulfilled, is not substantiated, particularly with respect to audit coverage, as the required number of PRI units were not audited by the CSA during these periods (refer Paragraph 2.13.4 of this chapter) which was one of the eligibility criteria for release of performance grant. Further, no supporting documents have been furnished regarding the demand letter sent to GoI.

2.13 Implementation of provisions of 73rd CAA in PRIs

2.13.1 Meetings conducted in GPs

Article 243A, referenced by the 73rd CAA and read with Sections 6 and 7 of the *CGPRA*, 1993 provide powers to Gram Sabha to conduct its business. As per Section 129-A of the *CGPRA*, 1993, Gram Sabha is a body consisting of persons whose names are included in the electoral rolls relating to the area of a panchayat at the village level. Further, Section 6 (1) of *CGPRA*, 1993 envisages that Gram Sabha meetings should be held quarterly (January, April, July and October) and as per Section 7(2) of the Act, annual Gram Sabha meeting should be conducted at least three months before the next financial year. During annual Gram Sabha meeting, annual account, budget for next year and administrative report of GP pertaining to previous year would be discussed.

According to Section 6(2)(a) of the *CGPRA*, 1993, a quorum for any Gram Sabha meeting requires one-tenth (1/10) of the total members, including at least one-third female members. If a quorum is not present, the meeting can be adjourned, and the next meeting can be held without quorum requirements. Further, as per Section 6 (3), if the quorum is not met in three consecutive meetings, the concerned *Panch/Sarpanch* will be notified, and they will have two additional Gram Sabhas to meet the quorum. Failure to do so may result in action against the concerned *Panch/Sarpanch*, including removal from their posts.

Audit noticed in test-checked 36 GPs[14], during examination of the GS registers, that none of the meetings had fulfilled the required quorum, even in the next two GSs after three consecutive meetings without quorum. No action was found to be taken against the responsible incumbents in the GPs.

The State Government accepted and stated (July 2025) that instructions and guidelines were issued to PRIs to ensure quorum in the meetings of the GS and in the scheduled areas. Due to lack of knowledge of the rules, quorum was not maintained for the meetings of the GSs.

[14] Baikunthpur (Aani, Murma, Pipra, Karji), Khadgawan (Tatgaon, Pondi, Katkona, Funga, Gilibandh), Makdi (Sodma, Karmari, Binjoli, Torandi), Antagarh (Talabeda, Tadoki, Kadaikhodra, Bondenar, Kolar), Gurur (Usarwara, Sarbada, Armarikala, Basin, Balodgahan), Dondi(Armurkasha, Kushumkasha, Bharritola, Dhowni B, Pusawad), Narharpur (Amoda, Babushaletola, Markatola), Bhanupratappur (Iragaon, Kacche, Mulla, Salhe, Sambalpur)

2.13.2 Rotation for constitution of JP

As per Section 22 of the *CGPRA*, 1993, every JP shall be constituted, consisting of the elected members from the constituencies, the members of the State Legislative Assembly whose constituencies fall within the JP and one-fifth of the *Sarpanchs* in the territorial area of a JP, would also be members on rotation basis for a period of one year, as the prescribed authority may determine by drawing lots; provided that a *Sarpanch* who is a member of this committee under the clause for one term shall not be eligible to become a member for another term and a *Sarpanch* who is a member under this clause shall not be a member of the other committees constituted under Section 47 of the Act.

Audit noticed in the test-checked JPs for the period 2018-23 that JPs were constituted, but rotation of one-fifth of *Sarpanches* every one year was not done in any JP (except in JP, Gurur, District Balod, where orders were issued regarding rotation in 2020-21 and 2021-22) as per the provisions.

Thus, the representation of all *Sarpanches* in JPs was not ensured to facilitate their participation in planning and development done in the territorial area of JP.

The State Government accepted and stated (June 2025) that instructions have been issued (June 2025) to all the Collectors to ensure that action is taken in accordance with the Act.

2.13.3 Non-preparation of Accounts by PRIs as per prescribed formats

Article 243J, in pursuance of the 73rd CAA provides for maintenance of accounts by the panchayats and auditing of such accounts. In accordance with the provision, the GoCG incorporated ZP/JP/GP (Budget Estimate) Rules, 1997 and ZP/JP/GP (Accounts) Rules, 1999 for maintenance of accounts in PRIs. Further, Sections 7 (2) and 73 of the *CGPRA*, 1993, envisage preparation of budget and annual accounts.

On the recommendations of the 11th CFC, the CAG prescribed budget and accounting formats (eight[15]) in 2002. Subsequently, Model Accounting System (MAS)[16] issued in 2009 jointly by the MoPR and the CAG, was adopted by GoCG in 2010 for implementing in PRIs.

Audit noticed that the test-checked 23 PRIs (ZPs-7[17], JPs-16[18]) were maintaining only cashbook (Format IV) for recording transactions. However Annual Receipts and Payments Accounts (Format-I), Consolidated Abstract Register (Format-II), Monthly Reconciliation Statement (Format-III), Ledger book (Format-V), Register of Fixed Assets (Format-VI), Inventory (Stock)

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15 Bank reconciliation Statement, Balance sheet, Format of consolidated abstract, Format of demand and collection, Inventory register, Monthly /Annual Receipts and Payment Accounts, Format of Movable property, Statement/ Format of Receivable and Payable.

16 (i) Annual Receipts and Payments Accounts (Format-I), (ii) Consolidated Abstract Register (Format-II), (iii) Monthly Reconciliation Statement (Format-III), (iv) Cash book (Format-IV), (v) Ledger book (Format-V), (vi) Register of Fixed Assets (Format-VI), (vii) Inventory (Stock) Register (Format-VII) and (viii) Register of Demand, Collection and Balance (Format-VIII)

17 Kanker, Balod, Bemetra, Kondagaon, Dhamtari, Korea and Mahasamund

18 Narharpur, Antagarh, Bhanupratappur, Dondi, Gurur, Bemetra, Saja, Kota, Bilha, Kurud, Magarload, Khadgawan, Baikunthpur, Makadi, Saraipali and Pithora

Register (Format-VII) and Register of Demand, Collection and Balance (Format-VIII) were not maintained for the period 2018-23 as per formats prescribed by the CAG's Model Accounting System.

In reply the State Government stated (July 2025) that the panchayats maintain accounts as per the *Chhattisgarh Panchayat* (Accounts) Rules, 1999. Instructions were issued via departmental letters in 2012 and 2015 and discussed in review meetings. Currently, annual accounts are being finalised and closed online through the *e-GramSwaraj* Portal.

Reply of the State Government is not acceptable as the reply does not address the issue regarding non-preparation of accounts of PRIs in the prescribed formats.

2.13.4 Audit of Panchayat Accounts by Chhattisgarh State Audit (CSA)

The Chhattisgarh Sthaniya Nidhi Sampariksha Adhiniyam, 1973, was enacted to make provision for, and to regulate audit of local funds under the control of local authorities in the State. The GoCG mandated the Directorate of Local Fund Audit (DLFA) as primary auditor for audit of accounts of PRIs, which shall work under the Technical Guidance and Support (TGS) of the Comptroller and Auditor General of India (CAG). In June 2020, it was renamed as CSA. As per Rule (3) of the *Chhattisgarh Panchayat Sampariksha Niyam*, 1997, audit of PRIs is required to be conducted every year.

The year-wise status of audit of accounts conducted by the CSA is shown in **Table 2.14** below:

Table 2.14: Status of Audit conducted by CSA

Year	No. of ZPs	No. of JPs	No. of GPs	Total No. of Audit Units[19]	No. of Units Audited (*per cent*)
2018-19	27	146	10,976	11,149	497 (4.45)
2019-20	27	146	10,978	11,151	175 (1.60)
2020-21	27	146	11,464	11,637	52 (0.44)
2021-22	27	146	11,664	11,837	30 (0.25)
2022-23	27	146	11,658	11,831	10,755 (90.90)

(Source: DLFA audit plan and progress reports)

It is evident from the table above that the CSA audited limited number of units from 2018-19 to 2021-22, though significant improvement was seen in 2022-23.

Reply from the CSA is awaited and the State Government also did not address this issue in its reply (July 2025).

2.13.5 Status of implementation of Panchayats (Extension to Scheduled Areas) Act (PESA), 1996

Article 243M of the Constitution of India provides that the Parliament may, by law, extend its provisions to the scheduled and tribal areas. PESA Act, 1996

[19] As per Administrative Report 2022-23, Total no. of PRIs as of March 2023 is 11,829 (ZPs-27, JPs-146, GPs-11,656)

mainly aims to preserve the traditions and customs of the people, their cultural identity, community resources and customary mode of disputes resolution, etc. by making GS and GP centres of self-governance. PESA empowers GSs in the scheduled areas with authority over natural resources, management of land and forests, approval of village development plans, and protection of community traditions and customs. The Act mandates that state laws in the scheduled areas align with tribal customs and ensures the direct involvement of Gram Sabhas in important decisions.

One-third of Chhattisgarh's population (31 *per cent*) is tribal and as per the Administrative Report 2022-23, its 16 districts[20] are listed in Schedule-V Area (PESA). Apart from this, five districts[21] partially fall in Schedule-V area.

Further, the GoCG, framed (August 2022) the "Chhattisgarh Panchayat Provisions (Extension to Schedule Areas) Rules, 2022" vide Chhattisgarh State Gazette No. 4879/PRDD/22/2022. Audit findings in this regard are discussed below:

2.13.6 Less allocation of funds to the PESA GPs

In view of the extremely low revenue base and poor infrastructure in PESA GPs, the second SFC recommended that a special allocation of ₹ two lakh shall be made for each PESA GP out of the total funds proposed to be transferred to PRIs, and the GoCG may continue the same dispensation as grant-in-aid for five years, i.e., 2012-17. The said recommendation was accepted by GoCG, as stated in the Action Taken Report and it continued the recommendation of the second SFC for the period 2018-20 also. However, the GoCG did not accept this recommendation in the third SFC period 2020-21 onwards.

The details of additional funds transferred to the PESA GPs are shown in **Table 2.15** below:

Table 2.15: Statement showing year-wise additional allocation to PESA GPs

(₹ in lakh)

Year	No. of PESA GPs	Recommended additional allocation per PESA GP	Recommended Total additional allocation	Actual additional allocation per PESA GP	Actual total additional allocation to PESA GPs	Shortfall against recommended additional allocation
2018-19	5,055	2	10,110	0	0	10,110
2019-20	5,055	2	10,110	2	10,110	0
2020-21	The GoCG did not accept the recommendation regarding special allocation of additional funds for PESA GPs in the Third SFC					
2021-22						
2022-23						

(Source: Records furnished by Director Panchayat)

20 Sarguja, Jashpur, Korea, Kanker, Bastar, Dantewada, Kondagaon, Korba, Balrampur, Narayanpur, Bijapur, Sukma, Surajpur, Gaurela-Pendra-Marvahi, Mohla-Manpur-Ambagarh Chouki, Manendragarh-Chirmiri-Bharatpur

21 Raigarh, Bilaspur, Gariyaband, Balod and Dhamtari

It is evident from the above table that the accepted allocation of ₹ two lakh per PESA GP was not adhered to in 2018-19. This resulted in a total shortfall in the transfer of funds amounting to ₹ 101.10 crore.

The State Government accepted (July 2025) that as per the recommendations of the second SFC, ₹ two lakh per GP was to be provided from the State's own resources as grants but due to budgetary constraints during 2018-20, this could not be ensured. However, the Government allocated ₹ 0.65 lakh per GP during 2020-23.

2.14 Manpower to discharge powers and responsibilities

Article 243G of the Constitution read with Section 69 of *CGPRA*, 1993 provides power to the State Government or authorised authority to appoint CEO/Additional CEO in ZP/JP and *Sachiv* (Secretary) in GP. This is to strengthen ZPs to act as local self-government, JPs as its chief executive units, and GPs as executive units to implement the schemes and execute works. Sections 49, 50 and 52 of the *CGPRA*, 1993 read with the Chhattisgarh Panchayat (Powers and Functions of Chief Executive Officer) Rules, 1995 and Gram Panchayat (Powers and Functions of Secretary) Rules, 1999, lay down the responsibilities of PRIs (CEO of ZPs/ JPs, other staff and Secretary of GPs) as shown in ***Appendix 2.5***. On scrutiny of records, audit noticed the following:

2.14.1 Inadequate functionaries in PRIs

Section 70 (2) of the *CGPRA*, 1993 read with Chhattisgarh Panchayat Service (Appointment and General Conditions of service) Rules, 1999, provides staff recruitment and conditions of service in ZPs and JPs. CEO, ZP, is the appointing authority for Class III and IV posts with the prior approval of the Selection Committee of ZP, and for Class I and II posts with the prior approval of the General Body of the ZP. CEO, JP, is the appointing authority for Class III and IV posts with the prior approval of the Selection Committee of JP, and Class II posts with the prior approval of the General Body of the JP. Further, CEO, ZP is the appointing authority of *Sachiv* in GPs.

As per these provisions, the responsibility assigned to PRIs would be discharged by the staff sanctioned for the purpose. The effective functioning of PRIs is contingent on adequate deployment of sanctioned staff across the Directorate, ZPs/ JPs/ GPs in the state.

Audit observed that there was a significant gap between sanctioned and working strength, as shown in **Table 2.16** below:

Table 2.16: Statement showing sanctioned and working strength in PRIs

Name of PRI	Sanctioned Post	Men in position	Vacancy (*per cent*)
Directorate	41	22	19 (46)
ZPs/JPs	2,219	850	1,369 (61)
GPs	11,656	10,378	1,278 (11)

(Source: Records furnished by the Director Panchayat)

Overall, out of 2,260 sanctioned posts in the Directorate and ZPs/JPs, 872 (39 *per cent*) were filled, leaving 1,388 posts (61 *per cent*) vacant. Post-wise vacancy details at the Directorate and ZPs/JPs level are shown in ***Appendix 2.6***.

To address this acute shortage and to maintain continuity of operations, the Directorate Panchayat/ZPs/JPs engaged contractual staff. Further, 10,378 *Sachivs* were deployed against 11,656 sanction posts with shortfall of 1,278 *Sachivs* in GPs.

The State Government accepted and stated (July 2025) that recruitment in ZPs/JPs was done time-to-time with the approval of the Finance Department and vacancy details are regularly sent for the creation of new posts. Further, after approval of Finance Department, the vacant posts of GP *Sachivs* would be filled.

Reply of State Government confirms that essential records and registers such as Bank Reconciliation Statement, Register of Grants, Register of Annual Rent, Rates and Taxes, Register of Fines and Penalties, Receipt Book, Bank Register, Register of Immovable Properties, and key financial statements including Receipt and Disbursement Accounts, Income and Expenditure Accounts, and Balance Sheet were not being prepared due to shortage of manpower/functionaries.

2.15 Monitoring Mechanism

Monitoring at every level of government is essential for effective implementation of plans, schemes and programmes. Audit scrutiny revealed the following:

2.15.1 Preparation of Rosters and Inspections conducted

As per Section 84 of the *CGPRA*, 1993, read with Chhattisgarh Panchayat (Inspection of Proceeding) Rules, 1995, the Sub-Divisional Officer, Collector, Commissioner/ Director Panchayat, District Auditor Panchayat or other officers duly authorised by the GoCG, are responsible for inspecting the proceedings and functioning of PRIs. Such inspections are required to be conducted at least once every year as per a roster and may also be undertaken on a surprise basis.

In the test-checked GPs/JPs/ZPs, neither the Inspection Roster nor the Inspection Reports were made available to Audit. In the absence of proper records, audit could not verify whether inspections were actually carried out.

The State Government accepted (July 2025) that the Senior Internal Audit and Taxation Officer, along with the District Auditor, Panchayat, is authorised to inspect GPs; however, due to a shortage of human resources and disruptions caused by COVID-19, inspections were not conducted.

2.16 Ancillary issues

2.16.1 Status of Development Plans in PRIs

The purpose of a GPDP is to enable participatory and need-based planning at the village level by engaging all stakeholders in aligning people's priorities with available resources. It aims to activate Panchayats as effective local governments, mobilise community participation in decision-making to provide a structured platform for assessing local needs, identifying development gaps, and setting clear goals for village progress. Through convergence of multiple schemes and departmental efforts, the GPDP ensures optimal utilisation of resources, integrated planning, and collective action to realise the community's vision for holistic and sustainable development.

In accordance with the recommendations of the 14th CFC, the MoPR, GoI made it mandatory for GPs to prepare GPDP to use funds effectively. The MoPR circulated first guidelines in 2015 for this purpose and accordingly, the GoCG made state specific guidelines in 2018. In view of contemporary developments and the need for comprehensive GPDP, the MoPR issued revised guidelines for GPDP in 2018. As per the guidelines, at the state level, an empowered committee should be constituted. GPs need to prepare a comprehensive plan keeping in mind the resources and annual action plan for the current year. The GPDP should be approved by the GS and uploaded on *e-GramSwaraj* portal and sent to JP. In turn, JP will consolidate all GPDPs as BPDP and send it to ZP for preparation of DPDP. In this process of development planning, those projects and activities which are to be implemented in more than one PRI area and which can be implemented by higher level of PRI because of its higher institutional capacity and technical competency, it may be referred to the JP/ZP as the case may be. ZPs were made responsible for regular monitoring of implementation of GPDPs.

Audit scrutiny of files, minutes of the GS of test-checked GPs and ZPs/JPs related to the preparation and approval revealed:

- All the test-checked 85 GPs prepared GPDP for the grants received under the 15th CFC and uploaded in *e-GramSwaraj*, however GPDPs were not compiled at the JP level.
- BPDPs were prepared by only nine[22] test-checked JPs without consolidation of GPDPs and uploaded in *e-GramSwaraj*, however BPDPs were not compiled at ZP level.
- DPDPs were prepared by only six[23] test-checked ZPs and uploaded in *e-GramSwaraj*.

The State Government replied (July 2025) that under GPDP, action plans for 29 functions are integrated with funds from the 15th CFC, GPs own revenue, and central schemes like MGNREGA, SBM, and National Rural Livelihoods Mission. These plans, approved by the GS, are not forwarded to JP or ZP. Further, ZPDP and JPDP, initiated in 2020-21, are being prepared through convergence based on local needs.

However, reply is not acceptable as no supporting document has been furnished regarding preparation of plans through convergence based on local needs.

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22 Antagarh, Bhanupratappur, Dondi, Gurur, Kondagaon, Narharpur, Saja, Pithora and Saraipali

23 Balod, Bilaspur, Dhamtari, Kanker, Kondagaon and Mahasamund

2.16.2 Functioning of Chhattisgarh State Level Panchayat and Planning Expert Group

In compliance with the instructions issued by MoPR, GoI[24], at the state level, an empowered committee "Chhattisgarh State Level Panchayat and Planning Expert Group (CSLPPEG)", was constituted[25].

The objective of CSLPPEG was to focus on increase in own revenue sources by GPs, increase human resource support of GPs, delegation of functions and officials to GPs, empowerment of SEC, empowerment of SFC, arrangement for empowerment of JPs and ZPs, awards for individuals/panchayats doing excellent work, improve the accountability of panchayats through social audit, improve the quality of accounting and financial system, make audit more effective, empower DPC and develop a process for district planning, etc.

During scrutiny of records of the Director, Panchayat, Chhattisgarh, it was found that the meeting of CSLPPEG was held only once during 2018-19 to 2022-23. Further, during this period, no recommendation/guidance was offered by the expert group, Hence, no Action Taken Report was presented.

The State Government accepted (July 2025) that the CSLPPEG meeting was held only once during 2018-19 to 2023-24. The meetings will be conducted regularly in the coming years.

2.16.3 Non-preparation of Administrative Reports by PRIs

As per Section 73 of the *CGPRA*, 1993 read with the Chhattisgarh Janpad Panchayat and Zila Panchayat (Annual Accounts and Administrative Report) Rules, 1998, and Chhattisgarh Gram Panchayat (Annual Accounts and Administrative Report) Rules, 1998, JPs, ZPs and GPs are required to maintain proper financial records and prepare Annual Administrative Reports, which must be placed before the General Body for approval. Further, the Administrative Reports are required to be approved by the PRI and submitted to the concerned authority by 30th June (JPs and ZPs) and 1st June (GPs) every year.

The report shall include a total of 18 statements showing the receipts, budget estimates, grants received and disbursed, budget estimates and the reasons for variation, financial targets and achievements of the schemes, details of works and schemes executed during the year, loans received and payments, movable assets and liabilities, general information about PRIs, details of members, details of SCs, Committees constituted for specific purposes, details of meetings, and details of compliance of Inspection/Audit Report, etc.

In test-checked PRIs, Audit noticed that none of the ZPs/JPs/GPs prepared Administrative Reports during the period 2018-23.

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24 Vide D.O. No. N-11011/2/2015-PRI, dated 30 November, 2015 of the MoPR, GoI instructions were given by the GoI to prepare a roadmap for the PRIs of the States and to constitute "Chhattisgarh State Level Panchayat and Planning Expert Group (CSLPPEG)" under the GPDP.

25 Vide order No. /Panchayati Vidhya /14th Finance /GPDP-MDG/111/2016/643, dated 17-2-2016 has been issued regarding the formation of CSLPPEG under the GPDP at the state level.

The State Government stated (July 2025) that GP/JP/ZP (Annual accounts and Administrative Report) Rules, 1998 are in effect under which annual accounts are prepared by the Panchayats. Presently, the preparation, verification, and closing of these accounts are being done online through the *e-GramSwaraj* portal.

Reply of the State Government is not acceptable as it does not address the issue related to non-preparation of administrative reports.

2.16.4 Constitution and working of Standing Committee

Section 46 (1) of the *CGPRA*, 1993 read with sub-Rule (3) of the Chhattisgarh State, Standing Committees (Standing Committees Procedure) Rules, 1994, provides for the constitution of five SCs at GP level.

Further, Section 47 of the *CGPRA*, 1993 provides for constitution of five SCs at ZP/JP level from among their elected members.

The details of SCs are shown in following **Table 2.17**:

Table 2.17: Responsibilities of Committees constituted in GP/JP/ZP

Name of PRI	Name of Committee to be constituted	Responsibilities of Committees
GP	a) General Administrative Committee	To deal with the administration of the GP, establishment and services, approval of construction in the GP area, budget, accounts, taxation and other financial matters, food and civil supplies, and all other matters assigned to the GPs and not allocated to any other Committee.
	b) Construction and Development Committee	Planning, management, implementation and supervision of all construction works in the area of the GP, planning of layout, budgeting and implementation, all types of schemes and programmes, improvement of communication, special emphasis on development of village cottage and khadi industries, gardens and parks especially for women and children, proposal of own projects for future construction, rural electrification, public health engineering.
	c) Education Committee, Health and Social Welfare Committee	Inspection of all schools, adult education, aanganwadi, balwadi and promotion and inspection of all welfare schemes including social security, pension, vaccination and family planning programmes and inspection of health and family welfare schemes and health centres in the GP area.
	d) Agriculture Committee, Animal Husbandry and Fisheries Committee e) Revenue and Forest Committee	Agriculture, land development and conservation, improved seeds, horticulture, dairy, fisheries, minor irrigation, labour, revenue, forest, social forestry, gardens, development of minor forest produce and other forestry programmes
ZP/JP	a) General Administration Committee	For all matters connected with establishment and service of JP and ZP administration, Integrated Rural Development Programme Planning, Budget, Accounts, Taxation and other financial matters and subjects not covered by the functions allotted to any other committee.
	b) Agriculture Committee	For agriculture, animal husbandry, power, reclamation including soil conservation and contour bunding and fisheries compost manuring, seed distribution and other matters connected with development of agriculture and live-stock

	c) Education Committee	For education including adult education, social welfare of the disabled and the destitute, women and child welfare, removal of untouchability, relief of distress caused by Hoods, drought, earthquakes, hailstorm, scarcity, locust worms and other such emergencies, temperance or prohibition, health and sanitation, tribal and harijan welfare
	d) Communication, Works Committee	For communication, minor irrigation, rural housing, rural water supply, drainage and other public works.
	e) Cooperation and Industries Committee	For co-operation, thrift and small savings, cottage and village industries, markets and statistics

During scrutiny of records related of the constitution of SCs and minutes of the meetings of SCs in test-checked 85 GPs, eight ZPs and 17 JPs, audit observed the following:

1. **GPs -** No records were maintained for the constitution of committees, though, the total number of meetings held by 85 GPs during 2018-23 was 143 against the stipulated 25,500 meetings[26]. Further, no records were maintained regarding minutes of meetings. Details of GP-wise meetings held are given in ***Appendix 2.7.***

2. **ZPs/JPs -** During the period 2018-23, eight ZPs, formed all the mandated five SCs, but conducted only 201 meetings against the stipulated 2,400 meetings[27]. Moreover, 17 JPs formed all the mandated five SCs, but conducted only 496 meetings against the stipulated 5,100 meetings[28]. The JP-wise and ZP-wise details of formation of SCs and meetings are given in ***Appendix 2.8.***

The State Government accepted (July 2025) that as per the Act, SCs have been constituted at the JP, GP and ZP levels, and meetings are convened from time to time. However, due to lack of quorum and other unavoidable reasons, these meetings are not being held regularly as scheduled. In this regard, directions for compliance were issued in June 2025.

2.17 Conclusion

Audit noticed that the objective of 73rd CAA and *CGPRA*, 1993 to strengthen the PRIs to make devolution of power and responsibilities to PRIs to ensure their effective role in developmental activities and local self-governance could not be achieved due to following reasons:

❖ Although the Chhattisgarh Panchayat Raj Act, 1993 mandated all 29 functions enlisted in the 11th Schedule to be devolved to PRIs, and the Activity-Mapping exercise in 2006-07 also proposed to devolve 12 functions to PRIs, however, the operational framework for functional devolution was not in place.

❖ Institutional mechanisms were also weak. Vacancies in key posts of ERs, non-conduct of SC meetings within prescribed timelines, and Gram Sabha meetings being held without the required quorum indicated inadequate governance oversight. Decentralised planning remained ineffective due to non-conduct of DPC meetings. Annual accounts were not prepared by GPs,

26 85 GPs *5 committee *5 Years* 12 meeting per year = 25,500
27 8 ZPs *5 committee *5 Years* 12 meeting per year = 2,400
28 17 JPs *5 committee *5 Years* 12 meeting per year = 5,100

JPs, and ZPs in the prescribed formats. Audit coverage by the Chhattisgarh State Audit was significantly below the total number of PRIs during 2018-22.

- ❖ The devolution of funds to PRIs was deficient, as transfers from the SOTR remained consistently below the levels recommended by the SFC, resulting in a cumulative shortfall of ₹ 3,243.46 crore during the five-year period (2018-23). Further, assigned revenues such as land revenue, cess on land revenue and excise surcharge were also not transferred to PRIs.
- ❖ The capacity of PRIs to discharge their responsibilities was adversely affected due to a significant shortage of staff at the ZP and JP levels.

2.18 Recommendations

Based on the audit findings and conclusions drawn, audit recommends the following:

1. *The State Government may consider issuing a comprehensive executive order to formalise devolution of funds, functions and functionaries (3Fs) to PRIs and ensure completion and periodic updation of activity mapping of the 29 subjects under the 11th Schedule to enable effective decentralisation.*
2. *The State Government may strengthen the institutional mechanisms by ensuring regular oversight over conduct of Gram Sabha meetings and DPC meetings to promote participatory democracy at the grassroots level. Further, timely preparation and finalisation of annual accounts by PRIs in the prescribed formats may be ensured to enhance financial transparency and monitoring of fund utilisation.*
3. *The State Government may ensure transfer of State Own Tax Revenue in accordance with the SFC recommendations and transfer of other assigned revenues to PRIs as mandated, to ensure effective fiscal devolution.*
4. *The State Government may take steps to fill vacant sanctioned posts in ZPs and JPs to strengthen administrative capacity and supervision of GPs.*

Chapter III
Audit of Urban Local Bodies

CHAPTER III

AUDIT OF URBAN LOCAL BODIES

URBAN ADMINISTRATION AND DEVELOPMENT DEPARTMENT

3.1 Delay in Allotment of shops on rent

Loss of potential revenue of ₹ 39.11 lakh from rent due to delay in allotment of shops constructed in the *Subhash Dwar* Business Complex by Municipal Corporation, Rajnandgaon

The Chhattisgarh Municipal Corporation *(Achal Sampatti ka Antaran)*[1] Rules 1994 stipulate that immovable property shall be leased out, sold or transferred to the person who proposes the highest rate in the tender invited for such purpose. As per the provision (c) of sub-section (2) of Section 80 of the Chhattisgarh Municipal Corporation Act, 1956, the Commissioner may lease, sell or otherwise convey any immovable property belonging to the Corporation, with the sanction of the Corporation (General Body).

Scrutiny of records (April 2022) in the office of the Commissioner, Municipal Corporation (MC), Rajnandgaon revealed that the MC had constructed (2015) 12 shops (six on the ground floor and six on the first floor) in the commercial premises located in the *Subhash Dwar* (*Delhi Darwaja)* Business Complex of the Corporation area. The MC had initiated the auction process in October 2015 for the allotment of shops on rent. The completion certificate was subsequently issued in March 2018. The general conditions attached with the auction for the shops stipulated that the monthly rent of the shop can be increased by 15 *per cent* after every three years, or as per the instructions of the State Government and the Corporation and the increased rent will be automatically implemented every three years starting from the first day of next month.

It was further observed that the highest bid received for the six shops on the ground-floor[2] was approved in the Mayor-in-Council (MIC) meeting in November 2015 and subsequently in the General Body meeting in December 2015. Five years after the General Body's approval (October 2020), the proposal to accept the highest bid was sent to the State Government. The Collector of Rajnandgaon approved it in August 2022. However, as per Section 80 of the aforesaid Act, State Government approval was not required beyond the General Body approval.

The agreement was entered (August 2024) with the highest bidders after a further delay of two years. Further, only three out of six bidders paid monthly rent amounting to a total of ₹ 0.88 lakh after the agreement was entered into (August 2024). Had the MC taken prompt action to complete the requisite formalities soon after the approval of the highest bid by the MIC and the General

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[1] Transfer of Immovable Property

[2] Bidders furnished bids only for the six shops on ground floor.

Body, the MC could have realised a potential revenue of ₹ 39.11 lakh on account of monthly rent from April 2018[3] to July 2024 as detailed in the **Table 3.1:**

Table 3.1: Details of potential loss of rent in respect of Ground-floor shops

Shop	Monthly Rent (Amount in ₹) (A)	Total Months (April 2018 to July 2024) (B)	Total Potential loss of rent (Amount in ₹) (C) = (A)*(B)
G-1	10,521	76	7,99,596
G-2	10,521	76	7,99,596
G-3	10,521	76	7,99,596
G-4	10,521	76	7,99,596
G-5	4,874	76	3,70,424
G-6	4,512	76	3,42,912
Total	-	-	**39,11,720**

(Source: Information provided by the MC, Rajnandgaon and compiled by Audit)

On this being pointed out by Audit, the Commissioner replied (May 2022) that the highest bids in the auction were recommended in the MIC meeting (November 2015) as well as in the General Body meeting (December 2015). Meanwhile, the departmental work was affected due to COVID-19 pandemic and the requirement of other related information. The proposal was sent (October 2020, September 2021 and December 2021) to the State Government for approval after the recommendation of the General Body.

The reply is not acceptable. The General Body had recommended the highest bids in December 2015, and the completion certificate was issued in March 2018. The COVID-19 pandemic commenced only in March 2020, providing a 51-month window (December 2015 to March 2020) to complete the formalities. The reply does not specify what 'other related information' was required or why it could not be obtained during this period. Further, as per Section 80 of the CGMC (Immovable property) Act, State Government approval was also not required; however, the Corporation sought such approval, resulting in avoidable delay and loss of potential revenue.

The matter was reported (December 2024) to the State Government. However, reply is awaited (November 2025).

3.2 Incomplete work of water supply infrastructure

Failure to enforce contractual provisions and non-recovery of liquidated damages amounting to ₹ 5.18 crore from contractors for delayed and incomplete execution of water supply infrastructure.

The Urban Administration and Development Department (UADD) accorded Administrative Approval (AA) in October 2017 to two ULBs in Janjgir-Champa district (*Nagar Palika Parishad* (NPP), Janjgir-Naila and NPP, Akaltara) for the execution of water distribution pipeline works. The rate contracts for these works were approved by the UADD in October 2018 and March 2019, respectively. Subsequently, the works were awarded to the contractors[4] (October 2018 and June 2019) for ₹ 34.55 crore (Janjgir-Naila) and ₹ 27.59

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3 Completion certificate was issued in March 2018.

4 M/s. Multiurban Infra Services Pvt. Ltd., Nagpur (lowest bidding contractor in both the ULBs)

crore (Akaltara), with a stipulated completion period of 24 months i.e. by October 2020 for Janjgir-Naila and May 2021 for Akaltara. A total payment of ₹ 36.68 crore comprising ₹ 24.35 crore (70.48 *per cent*) in Janjgir-Naila and ₹ 12.33 crore (44.69 *per cent*) in Akaltara was made up to October 2025, corresponding to physical progress of 64.48 *per cent* and 55.11 *per cent*, respectively.

During scrutiny of the records of both the ULBs, audit observed that the Chief Municipal Officer (CMO), Janjgir-Naila granted a 24 months' time extension based on the contractor's application, citing the COVID-19 pandemic and other miscellaneous factors, up to October 2022. However, the work remained incomplete and the CMO further allowed a time extension of 13 months up to November 2023. Similarly, based on the contractor's application, the CMO, Akaltara granted 715 days extension up to March 2023, but the work remained incomplete. Thus, despite an expenditure of ₹ 36.68 crore, both the works are incomplete as of September 2025 even after a lapse of 22 and 30 months respectively from the last date of the extended period.

However, the CMOs of both ULBs failed to take penal action in accordance with condition No. 13 of the contracts, which stipulates that the entire work would be completed in all respects within 24 months from the date of issue of the commencement (work) order. If, for any reason, the work is not completed to the satisfaction of the CMO within the stipulated period, the contractor shall forfeit a sum of ₹ 37,500 per day (Janjgir-Naila) / ₹ 30,000 per day (Akaltara) to the CMO of ULB as ascertained and liquidated damages for each day of delay.

Further, it was noticed that a total amount of ₹ 1.67 crore (₹ 1.08 crore from Janjgir-Naila and ₹ 0.59 crore from Akaltara) was withheld as security deposit (SD) from the contractors' running bills. The liquidated damages recoverable from the contractors for the delay beyond the extended period amount to ₹ 5.18 crore. Accordingly, the SD of ₹ 1.67 crore should have been forfeited against the total liquidated damages of ₹ 5.18 crore, and the remaining ₹ 3.51 crore should have been recovered from the contractors. However, instead of enforcing the provision, the CMOs of both the ULBs merely issued notices to the contractors. The calculation of the recoverable amount of damages as of September 2025 is given in **Table 3.2** below:

Table 3.2: Liquidated damages amount calculation

Sl. No.	Name of the ULB	Contract sum (₹ in crore)	Scheduled date of completion	Revised completion date after extension	Delay in months from the revised completion date (up to September 2025)	Liquidated damages rate (₹/day)	Amount recoverable as liquidated damages[5] (₹ in crore)
1	NPP, Janjgir-Naila	34.55	04.10.2020	30.11.2023	22	37,500	2.48
2	NPP, Akaltara	27.59	13.06.2021	31.03.2023	30	30,000	2.70
Total		**62.14**	**-**		**-**	**-**	**5.18**

(Source: Information provided by the ULBs and compiled by Audit)

[5] a)Janjgir-Naila: Calculation: ₹ 37,500 × 22 months × 30 days = ₹ 2.48 crore (Within the 10% LD cap)
b)Akaltara: Calculation: ₹ 30,000 × 30 months × 30 days = ₹ 2.70 crore (Within the 10% LD cap)

Above table shows that despite prolonged delays, liquidated damages amounting to ₹ 5.18 crore have not been recovered. The ULBs should have initiated prompt recovery and ensured adherence to the contractual provisions.

On being pointed out by audit, the CMO of NPP, Janjgir-Naila stated (December 2023) that the work remained incomplete and the contractor had not executed the work despite delay beyond the revised completion date. The CMO of NPP, Akaltara stated (October 2023) that appropriate action would be taken as per rules.

The replies are not acceptable, as both the ULBs failed to enforce the contractual provisions despite prolonged delays and substantial payments. Immediate action should have been taken to impose liquidated damages as per Condition 13 of the contracts and to initiate proceedings against the defaulting contractors.

Reply of State Government is awaited (November 2025).

Raipur **(MOHD. FAIZAN NAYYAR)**
The : 20 June 2026 **Accountant General (Audit)**
Chhattisgarh

Countersigned

New Delhi **(K. SANJAY MURTHY)**
The : 24 June 2026 **Comptroller and Auditor General of India**

Appendices

Appendix-1.1

(Referred to in paragraph 1.8.1)

Statement showing list of major findings noted by Social Audit Unit of PRIs

Sl. No.	Category of major findings
1	Expenditure exceeding sanctioned amounts
2	Discrepancies between actual worksite measurements and entries in measurement books
3	Poor maintenance of Panchayat registers
4	Misappropriation of payments through fake bills
5	Payments made without corresponding measurement book entries
6	Works undertaken without Gram Sabha approval
7	Material purchases less than quantities billed
8	Full payments released for partially completed Individual Household Latrines (IHHL).
9	Payments made without mandatory check and super-check measurements
10	Payments exceeding the amounts sanctioned in nominal muster rolls etc.

Appendix-2.1

(Referred to in paragraph 2.7)

List of Zila Panchayats, Janpad Panchayats and Gram Panchayats selected for audit

Sl. No.	Zila Panchayat (District)	Janpad Panchayat	Gram Panchayat	
1	Dhamtari (Fully Schedule V)	1. Magarlod	1	Bhotha
			2	Bhothidih
			3	Chandrasur
			4	Kekrakholi
			5	Khairjhitti
		2. Kurud	1	Bhatagaon
			2	Koliyari
			3	Kanharpuri
			4	Joratarai
			5	Silauti
2	Kanker (Schedule V)	1. Bhanupratappur	1	Iragaon
			2	Kachche
			3	Mulla
			4	Salhe
			5	Sambalpur
		2. Narharpur	1	Amoda
			2	Mawalipara
			3	Mandabharri
			4	Markatola
			5	Babusalhetola
		3. Antagarh	1	Bondnaar
			2	Kolar
			3	Kadhaukhodra
			4	Tadoki
			5	Talabeda
3	Korea (Fully Schedule V)	1. Baikunthpur	1	Karji
			2	Pipra
			3	Patna
			4	Murma
			5	Aani
		2. Khadgavan	1	Pondi
			2	Funga
			3	Thaggaw

			4	Jilibandh
			5	Katkona
4	Mahasamund (Partially Schedule V)	1. Pithora	1	Bagarpali
			2	Bhurkoni
			3	Chikhli
			4	Devsaral
			5	Laaripur
		2. Saraipali	1	Bhagatsaraipali
			2	Bodesara
			3	Darrabhata
			4	Dumerpali
			5	Mundha
5	Bemetara	1. Bemetara	1	Munarbod
			2	Rampur
			3	Babaghatoli
			4	Ninwa
			5	Gangpur
		2. Saja	1	Khurusbod
			2	Patora
			3	Pathrikhurd
			4	Bija
			5	Kanchri
6	Balod (Partially Schedule V)	1. Dondi	1	Armurkasa
			2	Kusumkasa
			3	Bharritola36
			4	Dhowanib
			5	Pusawad
		2. Gurur	1	Armarikala
			2	Basin
			3	Balodgahan
			4	Sarbada
			5	Usarwara
7	Bilaspur (Partially Schedule V)	1. Kota	1	Ramdei
			2	Tendubhata
			3	Khurdur
			4	Tuluf
			5	Banabel
		2. Bilha	1	Sewati

			2	Udgan
			3	Pendridih
			4	Murkuta
			5	Pireya
8	Kondagaon (Fully Schedule V)	1. Kondagaon	1	Ranpal
			2	Chinchdogri
			3	Newta
			4	Masora
			5	Betbeda
		2. Makdi	1	Binjoli
			2	Torandi
			3	Chotesalna
			4	Sodma
			5	Karmari

Appendix-2.2

(Referred to in paragraph 2.9.1)

Statement showing rules framed under provisions of the 73rd CAA in Chhattisgarh

Sl. No.	Name of the rule and Section
1	Chhattisgarh Gram Sabha (Procedure for Meeting) Rules, 1994 [Section 6(3)]
2	Chhattisgarh Panchayat (No-Confidence Motion against Sarpanch and Up-Sarpanch of Gram Panchayat, President and Vice-President of Janpad Panchayat and District Panchayat) Rules, 1994 [Sections 21(2), 28(2) and 35(2)]
3	Chhattisgarh Panchayat (Procedure of Meetings and Conduct of Business) Rules, 1994 [Section 44 (1)]
4	Chhattisgarh Gram Panchayat (Term of Office of Members of Standing Committee and Procedure for Conduct of Business) Rules, 1994 [Section 46(3)]
5	Chhattisgarh Janpad Panchayat and Zila Panchayat Standing Committees (Election of Members, their Powers and Functions and Tenure of Members and Procedure for Conduct of Business) Rules, 1994 [Section 47(4), (5), (6)]
6	Chhattisgarh Panchayat (Powers and Functions of Sarpanch and Up-Sarpanch of Gram Panchayat, President and Vice-President of Janpad Panchayat and District Panchayat) Rules, 1994 [Section 48]
7	Chhattisgarh Panchayat (Regulation of Markets and Fairs within Gram Panchayat Areas) Rules, 1994 [Section 58(2)]
8	Chhattisgarh Panchayat (Transfer of Immovable Property) Rules, 1994 [Section 65(2)]
9	Chhattisgarh Panchayat (Regulation of Relations between Panchayats and other Local Authorities) Rules, 1994 [Section 90(2)]
10	Chhattisgarh Panchayat Bye-laws Rules, 1994 [Section 96(4)]
11	Chhattisgarh Panchayat (Alteration of Boundaries, Shifting or Change of Headquarters) Rules, 1994 [Sections 125(1), 126(1) and 127(1)]
12	Chhattisgarh Panchayat (Up-Sarpanch, President and Vice-President) Election Rules, 1995 [Sections 17, 25, 32]
13	Chhattisgarh Panchayat (Resignation by Office Bearers) Rules, 1995 [Section 37]
14	Chhattisgarh Panchayat Election Rules, 1995 [Section 43]
15	Chhattisgarh Gram Panchayat (Grant of Loans to Poor Persons) Rules, 1995 [Section 49 (28)]
16	Chhattisgarh Panchayat (Manner of Execution of Contracts) Rules, 1995 [Section 67]
17	Chhattisgarh Panchayat (Powers and Functions of the Chief Executive Officer) Rules, 1995 [Section 72]
18	Chhattisgarh Panchayat (Imposition, Assessment, Collection and Regulation of Taxes) Rules, 1995 [Section 78(1)]
19	Chhattisgarh Panchayat (Manner and Limitation of Appeals against Taxation) Rules, 1995 [Section 79]
20	Chhattisgarh Gram Panchayat and Janpad Panchayat (Lease for Collection of Fees) Rules, 1995 [Section 80]

21	Chhattisgarh Panchayat (Inspection of Proceedings) Rules, 1995 [Section 84(1), (2)]
22	Chhattisgarh Panchayat (Appeal and Revision) Rules, 1995 [Section 91]
23	Chhattisgarh Panchayat (Return of Records and Articles and Recovery of Money) Rules, 1995 [Section 92(2)]
24	Chhattisgarh Panchayat (Correspondence) Rules, 1995 [Section 95(1)]
25	Chhattisgarh Panchayat (Irrecoverable Amounts) Rules, 1995 [Section 116]
26	Chhattisgarh Gram Panchayat (Travelling Allowance and Other Allowances) Rules, 1995 [Section 117]
27	Chhattisgarh Janpad Panchayat Member (Travelling Allowance and Other Allowances) Rules, 1995 [Section 117]
28	Chhattisgarh District Panchayat Member (Travelling Allowance and Other Allowances) Rules, 1995 [Section 117]
29	Chhattisgarh Panchayat (Inspection of Records and Copies) Rules, 1995 [Section 118]
30	Chhattisgarh Panchayat (Manner of Service of Notice and Documents) Rules, 1995 [Section 119]
31	Chhattisgarh Panchayat (Election Applications, Corruption and Disqualification for Membership) Rules, 1995 [Section 122 (1) and (3)]
32	Chhattisgarh Panchayat (Management of Government Lands) Rules, 1995 [Section 128]
33	Chhattisgarh District Planning Committee Election Rules, 1995 [Section 11(1) of Chhattisgarh District Planning Committee Act, 1995]
34	Chhattisgarh District Planning Committee (Travelling Allowance) Rules, 1995 [Section 10 (5) of Chhattisgarh District Planning Committee Act, 1995]
35	Chhattisgarh District Planning Sub-Committees (Composition, Functions, Term of Office of Members and Procedure for Conduct of Business) Rules, 1995 [Section 9(2) of Chhattisgarh District Planning Committee Act, 1995]
36	Chhattisgarh Gram Panchayat Compulsory Taxes and Fees (Conditions and Exceptions) Rules, 1996 [Section 77(1)]
37	Chhattisgarh District Panchayat Theatre Tax (Regulation of Imposition, Assessment and Collection) Rules, 1996 [Section 77 (1)]
38	Chhattisgarh Gram Panchayat Optional Taxes and Fees (Conditions and Exceptions) Rules, 1996 [Section 77(2)]
39	Chhattisgarh Panchayat Members (Nomination of Representatives) Rules, 1997 [Section 22(1)]
40	Chhattisgarh Gram Panchayat (Budget Estimates) Rules, 1997 [Section 73(1)]
41	Chhattisgarh Janpad Panchayat (Budget Estimates) Rules, 1997 [Section 73(1)]
42	Chhattisgarh District Panchayat (Budget Estimates) Rules, 1997 [Section 73(1)]
43	Chhattisgarh Panchayat Audit Rules, 1997 [Section 129 (1)]
44	Chhattisgarh Gram Panchayat (Sale and Preservation of Meat Regulation) Rules, 1998 [Section 49(14)]
45	Chhattisgarh Gram Panchayat (Regulation of Trade in Obnoxious or Dangerous Commodities) Rules, 1998 [Section 54(f)]

46	Chhattisgarh Gram Panchayat (Regulation of Slaughter House) Rules, 1998 [Section 54 (five)]
47	Chhattisgarh Janpad Panchayat (Naowghat Management) Rules, 1998 [Section 70(1)]
48	Chhattisgarh Panchayat Services (Conduct) Rules, 1998 [Section 70(2)]
49	Chhattisgarh Gram Panchayat (Annual Accounts and Administration Report) Rules, 1998 [Section 73(3)]
50	Chhattisgarh Janpad Panchayat and Zila Panchayat (Annual Accounts and Administration Report) Rules, 1998 [Section 73(3)]
51	Chhattisgarh District Panchayat Raj Nidhi Rules, 1998 [Section 76(1)]
52	Chhattisgarh District Panchayat (Business) Rules, 1998 [Section 95(1)]
53	Chhattisgarh Scheduled Area Gram Sabha (Procedure for Formation and Conduct of Business) Rules, 1998 [Section 29-B]
54	Chhattisgarh Panchayat and Social Welfare Class III (Ministerial) Service Recruitment Rules, 1998 [Proviso to Article 309 of the Constitution of India]
55	Chhattisgarh Gram Panchayat (Regulation of Places for Disposal of Dead Bodies, Carcasses and Obnoxious Substances) Rules, 1999 [Section 49(12)]
56	Chhattisgarh Gram Panchayat (Power to remove structures and trees) Rules, 1999 [Section 54(2)]
57	Chhattisgarh Gram Panchayat (Sanitation, Cleanliness and Prevention and Abatement of Nuisances) Rules, 1999 [Section 54 (3) and (7), Section 49 (1)]
58	Chhattisgarh Gram Panchayat (Registration of Colonizer, Restrictions and Conditions) Rules, 1999 [Section 61-A to 61-G]
59	Chhattisgarh Panchayat Service (Recruitment and General Conditions of Service) Rules, 1999 [Section 70(2)]
60	Chhattisgarh Panchayat Service (Discipline and Appeal) Rules, 1999 [Section 70(2)]
61	Chhattisgarh Panchayat (Health Services Recruitment) Rules, 1999 [Section 70(2)]
62	Chhattisgarh Panchayat (Rural Development Services Recruitment) Rules, 1999 [Section 70(2)]
63	Chhattisgarh Panchayat (Animal Husbandry Service Recruitment) Rules, 1999 [Section 70(2)]
64	Chhattisgarh Panchayat (Fisheries Service Recruitment) Rules, 1999 [Section 70 (2)
65	Chhattisgarh Panchayat Service (Arts Workers) Recruitment Rules, 1999 [Section 70(2)]
66	Chhattisgarh Panchayat (Class III Executive Horticulture Service Recruitment) Rules, 1999 [Section 70 (2)]
67	Chhattisgarh Panchayat (Class III Executive Agriculture Service Recruitment) Rules, 1999 [Section 70(2)]
68	Chhattisgarh Panchayat (Women and Child Development Services Recruitment) Rules, 1999 [Section 70(2)]
69	Chhattisgarh Panchayat Educational (Clerical Class) Service Recruitment Rules, 1999 [Section 70(2)]
70	Chhattisgarh Panchayat Contract Service (Indian System of Medicine, Unani and Homeopathy) Rules, 1999 [Section 70(2)]

71	Chhattisgarh Gram Panchayat (Powers and Functions of Secretary) Rules, 1999 [Section 72]
72	Chhattisgarh Gram Panchayat (Accounts) Rules, 1999 [Section 73(3)]
73	Chhattisgarh Janpad Panchayat (Accounts) Rules, 1999 [Section 73(3)]
74	Chhattisgarh District Panchayat (Accounts) Rules, 1999 [Section 73(3)]
75	Chhattisgarh Panchayat (Increase and Distribution of Cess on Land Revenue) Rules, 1999 [Section 74(2)]
76	Chhattisgarh Janpad Panchayat (Imposition of Development Tax on Agricultural Land) Rules, 1999 [Sections 73(3) and 78(1)]
77	Chhattisgarh Panchayat (Loans from Government or Financial Institutions) Rules, 1999 [Section 115]
78	Gram Panchayat in Chhattisgarh Scheduled Areas (Exclusion of Scheduled Tribes from Allotment of Seats or Posts Reserved for Officers) Rules, 1999 [Section 129-E (1)]
79	Chhattisgarh District Planning Committees (Procedure for Conduct of Business) Rules, 1999 [Section 7-A of Chhattisgarh District Planning Committee Act, 1995]
80	Chhattisgarh Destitute and Poor Persons' Assistance Rules, 1999 [Section 9 of Chhattisgarh Destitute and Poor Persons' Assistance Act, 1970]
81	Rules regarding departmental examinations and syllabus
82	Chhattisgarh Customs Tax on Goods Exported from Gram Panchayat Limits (Assessment and Collection) Rules, 2003 [Sections 77(2), 78(1) and 79]
83	Chhattisgarh Panchayat School Contract Teachers (Appointment and Conditions of Service) Rules, 2004 [Section 70(2)]
84	Chhattisgarh Panchayat Evam Samaj Kalyan Class III (Executive) Service Recruitment Rules, 2008 [Proviso to Article 309 of the Constitution of India]
85	Chhattisgarh Panchayat and Social Welfare (Gazetted) Services Recruitment Rules, 2008 [Proviso to Article 309 of the Constitution of India]
86	Chhattisgarh Panchayat and Rural Development Department, Class III (Clerical and Non-Clerical) and Class IV Services Recruitment Rules, 2011 [Proviso to Article 309 of the Constitution of India]
87	Chhattisgarh Teachers (Panchayat) Cadre (Recruitment and Conditions of Service) Rules, 2012 [Section 70 (1) and 53 (1) (b)]
88	Chhattisgarh State Rural Area Development Authority Fund Rules, 2012
89	Chhattisgarh Panchayat (Purchase of Materials and Goods) Rules, 2013 [Section 95(1)]
90	Chhattisgarh Panchayat and Rural Development Department (Gazetted) Service Recruitment Rules, 2013 [Proviso to Article 309 of the Constitution of India]
91	Chhattisgarh Panchayat (Gazetted) Service Recruitment Rules, 2018 [Proviso to Article 309 of the Constitution of India]
92	Chhattisgarh Teacher (Panchayat) Cadre (General Conditions of Service) Rules, 2018
93	Chhattisgarh PESA Rule 2022

(Source: compiled by Audit)

Appendix 2.3

(Referred to in paragraph 2.9.2)

Statement showing details of activity mapping of functions to be devolved to PRIs by the Departments (conducted during 2006-07)

Sl. No.	Functions to be devolved as enlisted in the 11th Schedule	Name of the Departments[1]	Letter s.no.	ZP			JP			GP			Status of devolution as per proposed activity mapping
				Function	Functionaries	Fund	Function	Functionaries	Fund	Function	Functionaries	Fund	
1	Agriculture, including agricultural extension	Agriculture development	6.	✓	✓	✓	✓	×	×	✓	×	×	Partial
2	Land improvement, implementation of land reforms, land consolidation and soil conservation	Revenue and Disaster management	Activity mapping not done										
3	Minor irrigation, water management and watershed development	Water resources	13.	×	×	×	×	×	×	✓	×	×	Partial
4	Animal husbandry, dairying and poultry	Animal husbandry	7.	✓	✓	✓	✓	✓	✓	✓	×	×	Partial
5	Fisheries	Fisheries	8.	✓	✓	✓	✓	✓	✓	✓	×	✓	Partial
6	Social Forestry and Farm Forestry	Forest	Activity mapping not done										
7	Minor forest produce	Forest	Activity mapping not done										
8	Small scale industries, including food processing industries	Commerce and Industries	Activity mapping not done										

[1] Mapping of Department name with the function is as identified by audit.

9	Khadi, village and cottage industries	Village Industries	5.	✓	✓	✓	✓	✓	✓	✓	×	✓	Partial
10	Rural housing	Panchayat	Activity mapping not done										
11	Drinking water	Public Health Engineering	9.	✓	×	✓	✓	×	✓	✓	×	×	Partial
12	Fuel and fodder	Forest Department	Activity mapping not done										
13	Roads, culverts, bridges, ferries, waterways and other means of communication	Public Works and water resources	Activity mapping not done										
14	Rural electrification, including distribution of electricity	Energy	12.	✓	×	×	✓	×	×	✓	×	×	Partial
15	Non-conventional energy sources	Energy	12.	✓	×	×	✓	×	×	✓	×	×	Partial
16	Poverty alleviation programme	Rural Development	Activity mapping not done										
17	Education, including primary and secondary schools	Education	1.	✓	✓	✓	✓	✓	✓	✓	×	×	Partial
18	Technical training and vocational education	Man power and Technical Education	Activity mapping not done										
19	Adult and non-formal education	Education	Activity mapping not done										
20	Libraries	Social welfare	Activity mapping not done										
21	Cultural activities	Culture and archaeology	Activity mapping not done										
22	Markets and fairs	Panchayat	Activity mapping not done										
23	Health and sanitation, including hospitals, Primary Health	Health and family welfare	Activity mapping not done										

24	Family welfare	Health and family welfare	Activity mapping not done										
25	Women and child development	Women and child development	3.	✓	✓	✓	✓	✓	✓	✓	×	✓	Partial
26	Social welfare, including welfare of the handicapped and mentally retarded	Social welfare	Activity mapping not done										
27	Welfare of the weaker sections	Tribal and Scheduled Caste Welfare	2.	✓	×	✓	✓	×	✓	✓	×	✓	Partial
28	Public distribution system	Food and Civil Supplies Consumer Protection	10.	✓	×	✓	✓	×	×	✓	×	×	Partial
29	Maintenance of community assets	Panchayat and Rural Development	Activity mapping not done										

Note: Activity mapping exercise done by the departments mentioned at Sl. No. 4 (Mineral Resources Department), 11 (Sports and Youth Welfare Department), 14 (Rural Road Development Agency) and 15 (Labour Department) does not align with the 29 functions enlisted in the 11th Schedule.

Appendix- 2.4

(Referred to in paragraph 2.10.3)

Statement showing Gram Panchayat-wise vacant posts of Elected Representatives

Sl. No.	Name of Janpad Panchayats	Name of Gram Panchayat	Particulars of vacant posts		Reasons for vacant posts	Date of vacant	Name of posts	No. of posts vacant
			Ward No.	Position of reservation				
1	Gurur	Ojhagahan	12	Unreserved	Death	02.01.2023	*Panch*	1
		Kolihamar	10	Unreserved	Death	02.04.2023	*Panch*	1
		Dupchera	3	ST	Death	25.03.2023	*Panch*	1
		Sonaidongri	2	OBC	Death	10.07.2023	*Panch*	1
2	Makdi	Torandi	11	ST	Death	15.01.2023	*Panch*	1
		Shampur	7	ST	Death	15.01.2023	*Panch*	1
		Parla	16	ST	Death	27.06.2023	*Panch*	1
3	Bemetara	Gangpur	9	SC-Female	Nomination paper not received	2019-20	*Panch*	1
		Bhanvarada	12	ST-Female	Nomination paper not received	2019-20	*Panch*	1
		Martara	4	Unreserved	Nomination paper not received	2019-20	*Panch*	1
		Lolesara	9	SC-Female	Nomination paper not received	2019-20	*Panch*	1
		Mau	6	OBC-Female	Nomination paper not received	2019-20	*Panch*	1
		Mau	19	UR Female	Nomination paper not received	2019-20	*Panch*	1
4	Kondagaon	Sambalpur	11	Unreserved	Nomination not received	2020-21	*Panch*	1
		Bamhani	7	Unreserved	Death	22.11.2022	*Panch*	1
		karanji	9	SC	Death	08.07.2023	*Panch*	1
5	Narharpur	Malgaon	4	Unreserved	Death	11.02.2023	*Panch*	1
		Mavlipara	NA	ST Female	-	01.10.2022	*Sarpanch*	1
		Dhanesra	3	ST	Death	25.08.2021	*Panch*	1
6	Baikunthpur	Chirguda	NA	ST Female	No confidence motion	13.09.2021	*Sarpanch*	1
		Aani	NA	ST	No confidence motion	15.09.2021	*Sarpanch*	1
		Girjapur	7	ST	Death	19.05.2023	*Panch*	1
Total								**22**
								(*Panch*- 19, *Sarpanch*-03)

(Source: Compiled by audit)

NA - Not Available

Appendix- 2.5

(Referred to in paragraph 2.14)

Details of powers and responsibilities assigned to officials of PRIs

Sl. No.	Name of officials	Power and Responsibility assigned
1	Chief Executive Officer of ZP/JP	• Supervision and control of the officers and servant of the Panchayat • Convene the meeting of Panchayat and Standing Committee and maintain proceeding thereof • Custodian of all papers and documents connected with proceedings of meeting of Panchayat and its Standing Committees • May call any documents information, return, statement or report from any officer holding office under the Panchayat • Shall supervise and control the execution of all activities of the Panchayat • Initiate proceeding, civil or criminal on behalf of Panchayats • Prepare annual development plans and budget and ensure efficient execution of schemes, including for all matters relating to the accounts of Panchayat • The Chief Executive Officer shall also exercise all such powers and perform such other functions and duties as may be delegated to him by Panchayat or assigned by the State Government
2	Secretary of GP	• For conducting Gram Sabha, to decide date, time and place, intimate the members and try to fulfil the quorum, register the proceeding and get it approved in next Gram Sabha • To take appropriate action on the proposal approved in GS and send copy of the same to JP • Intimate the CEO JP and Collector regarding action taken under sec. 39 of PRI Act against Panch/ Sarpanch • To prepare agenda with the consent of Sarpanch and intimate to all Panch • Perform all the functions assigned to the Gram Sabha. • To give permission for construction of houses. If found illegal take appropriate action as per provisions of the Act • Take action against encroachment and fine such people. • Safe custody of funds of GP, open the account in Post office/ bank by joint signature of Sarpanch/ Secretary • Before completion of financial year, arrange the annual meeting and present the income-expenditure statement of fund received under central and state sector schemes and budget for next financial year • To prepare budget related to various schemes and get it approved by GS • To prepare annual accounts of GP in time and send to JP before 5th of next month • To prepare list of all taxpayers and levy the tax as per the provisions of Act • As per the provisions of the Act, to produce all records and information for conducting audit • As per MoPR requirement, maintain accounts of the GPs in formats of PRIA soft

Appendix-2.6

(Referred to in paragraph 2.14.1)

Statement showing working and vacant posts against sanctioned posts in the PRIs

Panchayat Directorate				
Sl. No.	**Name of the post**	**Sanctioned**	**Working**	**Vacant**
1	Director	1	1	0
2	Addnl. Director	1	0	1
3	Joint Director	1	1	0
4	Joint Director Finance	1	1	0
5	Dy. Director	3	2	1
6	Asstt. Director	5	4	1
7	Asstt. Statistical Officer	1	0	1
8	Asstt. Accounts Officer	1	1	0
9	District Auditor	1	0	1
10	Dy. Auditor	2	1	1
11	Asstt. Superintendent	1	0	1
12	Asstt. Programmer	1	1	0
13	Stenographer	2	0	2
14	Sr. Auditor	1	0	1
15	Asstt. Gr. 2	4	3	1
16	Accountant	2	0	2
17	Asstt. Gr. 3	6	2	4
18	Data Entry Operator	5	5	0
19	Daftari	2	0	2
Total		**41**	**22**	**19**
District Panchayat/ Janpad Panchayat Offices				
1	Dy. Director	33	0	33
2	Asstt. Director	31	22	9
3	Asstt. Director (Legal Consultant)	1	0	1
4	Anudeshak/ Trainer (Faculty)	6	0	6
5	Panchayat & Social Education Org.	4	0	4
6	District Auditor	33	0	33
7	Dy. Auditor	108	10	98
8	Sr. Internal Audit & taxation officer	98	1	97
9	Internal Audit & taxation officer	261	1	260
10	Asstt. Internal Audit & taxation officer	1,308	669	639
11	Head Clerk	33	0	33

12	Asstt. Gr. 2	63	41	22
13	Accountant	3	0	3
14	Asstt. Gr. 3	129	77	52
15	Data Entry Operator	56	27	29
16	Peon	6	2	4
17	Driver	3	0	3
18	Sweeper	35	0	35
19	PT Drill Trainer	1	0	1
20	Water man	5	0	5
21	Cook	2	0	2
Total		**2,219**	**850**	**1,369**
G. Total		**2,260**	**872**	**1,388**

(Source: Directorate, Panchayat)

Appendix- 2.7

(Referred to in paragraph 2.16.4)

Statement showing the details of Standing Committee meetings conducted in selected GPs

Sl. No	Name of District	Name of Janpad Panchayat	Name of Gram Panchayats	No. of meetings of the Standing Committees held					
				Year	General Administration Committee	Construction and development Committee	Education, Health and Social Welfare Committee	Agriculture, Animal Husbandry and Fisheries Committee	Revenue and Forest Committee
1	Kanker	Narharpur	Amoda	2018-19	0	0	0	0	0
2	Kanker	Narharpur	Amoda	2019-20	0	0	0	0	0
3	Kanker	Narharpur	Amoda	2020-21	0	0	0	0	0
4	Kanker	Narharpur	Amoda	2021-22	0	0	0	0	0
5	Kanker	Narharpur	Amoda	2022-23	0	0	0	0	0
6	Kanker	Narharpur	Mawalipara	2018-19	0	0	0	0	0
7	Kanker	Narharpur	Mawalipara	2019-20	0	0	0	0	0
8	Kanker	Narharpur	Mawalipara	2020-21	0	0	0	0	0
9	Kanker	Narharpur	Mawalipara	2021-22	0	0	0	0	0
10	Kanker	Narharpur	Mawalipara	2022-23	0	0	0	0	0
11	Kanker	Narharpur	Mandabharri	2018-19	0	0	0	0	0
12	Kanker	Narharpur	Mandabharri	2019-20	0	0	0	0	0
13	Kanker	Narharpur	Mandabharri	2020-21	0	0	0	0	0
14	Kanker	Narharpur	Mandabharri	2021-22	0	0	0	0	0
15	Kanker	Narharpur	Mandabharri	2022-23	0	0	0	0	0
16	Kanker	Narharpur	Markatola	2018-19	0	0	0	0	0
17	Kanker	Narharpur	Markatola	2019-20	0	0	0	0	0

18	Kanker	Narharpur	Markatola	2020-21	0	0	0	0	0
19	Kanker	Narharpur	Markatola	2021-22	0	0	0	0	0
20	Kanker	Narharpur	Markatola	2022-23	0	0	0	0	0
21	Kanker	Narharpur	Babusalhetola	2018-19	0	0	0	0	0
22	Kanker	Narharpur	Babusalhetola	2019-20	0	0	0	0	0
23	Kanker	Narharpur	Babusalhetola	2020-21	0	0	0	0	0
24	Kanker	Narharpur	Babusalhetola	2021-22	0	0	0	0	0
25	Kanker	Narharpur	Babusalhetola	2022-23	0	0	0	0	0
26	Kanker	Bhanupratappur	Iragaon	2018-19	0	0	0	0	0
27	Kanker	Bhanupratappur	Iragaon	2019-20	0	0	0	0	0
28	Kanker	Bhanupratappur	Iragaon	2020-21	0	0	0	0	0
29	Kanker	Bhanupratappur	Iragaon	2021-22	0	0	0	0	0
30	Kanker	Bhanupratappur	Iragaon	2022-23	0	0	0	0	0
31	Kanker	Bhanupratappur	Kachche	2018-19	0	0	0	0	0
32	Kanker	Bhanupratappur	Kachche	2019-20	0	0	0	0	0
33	Kanker	Bhanupratappur	Kachche	2020-21	0	0	0	0	0
34	Kanker	Bhanupratappur	Kachche	2021-22	0	0	0	0	0
35	Kanker	Bhanupratappur	Kachche	2022-23	0	0	0	0	0
36	Kanker	Bhanupratappur	Mulla	2018-19	0	0	0	0	0
37	Kanker	Bhanupratappur	Mulla	2019-20	0	0	0	0	0
38	Kanker	Bhanupratappur	Mulla	2020-21	0	0	0	0	0
39	Kanker	Bhanupratappur	Mulla	2021-22	0	0	0	0	0
40	Kanker	Bhanupratappur	Mulla	2022-23	0	0	0	0	0
41	Kanker	Bhanupratappur	Salhe	2018-19	0	0	0	0	0
42	Kanker	Bhanupratappur	Salhe	2019-20	0	0	0	0	0

43	Kanker	Bhanupratappur	Salhe	2020-21	0	0	0	0	0
44	Kanker	Bhanupratappur	Salhe	2021-22	0	0	0	0	0
45	Kanker	Bhanupratappur	Salhe	2022-23	0	0	0	0	0
46	Kanker	Bhanupratappur	Sambalpur	2018-19	0	0	0	0	0
47	Kanker	Bhanupratappur	Sambalpur	2019-20	0	0	0	0	0
48	Kanker	Bhanupratappur	Sambalpur	2020-21	0	0	0	0	0
49	Kanker	Bhanupratappur	Sambalpur	2021-22	0	0	0	0	0
50	Kanker	Bhanupratappur	Sambalpur	2022-23	0	0	0	0	0
51	Kanker	Antagarh	Bondnaar	2018-19	0	0	0	0	0
52	Kanker	Antagarh	Bondnaar	2019-20	0	0	0	0	0
53	Kanker	Antagarh	Bondnaar	2020-21	0	0	0	0	0
54	Kanker	Antagarh	Bondnaar	2021-22	0	0	0	0	0
55	Kanker	Antagarh	Bondnaar	2022-23	0	0	0	0	0
56	Kanker	Antagarh	Kolar	2018-19	0	0	0	0	0
57	Kanker	Antagarh	Kolar	2019-20	0	0	0	0	0
58	Kanker	Antagarh	Kolar	2020-21	0	0	0	0	0
59	Kanker	Antagarh	Kolar	2021-22	0	0	0	0	0
60	Kanker	Antagarh	Kolar	2022-23	0	0	0	0	0
61	Kanker	Antagarh	Kadhaikhodra	2018-19	0	0	0	0	0
62	Kanker	Antagarh	Kadhaikhodra	2019-20	0	0	0	0	0
63	Kanker	Antagarh	Kadhaikhodra	2020-21	0	0	0	0	0
64	Kanker	Antagarh	Kadhaikhodra	2021-22	0	0	0	0	0
65	Kanker	Antagarh	Kadhaikhodra	2022-23	0	0	0	0	0
66	Kanker	Antagarh	Tadoki	2018-19	0	0	0	0	0
67	Kanker	Antagarh	Tadoki	2019-20	0	0	0	0	0

68	Kanker	Antagarh	Tadoki	2020-21	0	0	0	0	0
69	Kanker	Antagarh	Tadoki	2021-22	1	1	1	1	1
70	Kanker	Antagarh	Tadoki	2022-23	0	0	0	0	0
71	Kanker	Antagarh	Talabeda	2018-19	0	0	0	0	0
72	Kanker	Antagarh	Talabeda	2019-20	0	0	0	0	0
73	Kanker	Antagarh	Talabeda	2020-21	0	0	0	0	0
74	Kanker	Antagarh	Talabeda	2021-22	0	0	0	0	0
75	Kanker	Antagarh	Talabeda	2022-23	0	0	0	0	0
76	Balod	Dondi	Armurkasa	2018-19	0	0	0	0	0
77	Balod	Dondi	Armurkasa	2019-20	0	0	0	0	0
78	Balod	Dondi	Armurkasa	2020-21	0	0	0	0	0
79	Balod	Dondi	Armurkasa	2021-22	0	0	0	0	0
80	Balod	Dondi	Armurkasa	2022-23	0	0	0	0	0
81	Balod	Dondi	Kusumkasa	2018-19	0	0	0	0	0
82	Balod	Dondi	Kusumkasa	2019-20	0	0	0	0	0
83	Balod	Dondi	Kusumkasa	2020-21	0	0	0	0	0
84	Balod	Dondi	Kusumkasa	2021-22	2	0	0	0	0
85	Balod	Dondi	Kusumkasa	2022-23	2	0	0	0	0
86	Balod	Dondi	Bharritola36	2018-19	0	0	0	0	0
87	Balod	Dondi	Bharritola36	2019-20	0	0	0	0	0
88	Balod	Dondi	Bharritola36	2020-21	0	0	0	0	0
89	Balod	Dondi	Bharritola36	2021-22	0	0	0	0	0
90	Balod	Dondi	Bharritola36	2022-23	0	0	0	0	0
91	Balod	Dondi	Dhowani B	2018-19	0	0	0	0	0
92	Balod	Dondi	Dhowani B	2019-20	0	0	0	0	0

93	Balod	Dondi	Dhowani B	2020-21	0	0	0	0	0
94	Balod	Dondi	Dhowani B	2021-22	0	0	0	0	0
95	Balod	Dondi	Dhowani B	2022-23	0	0	0	0	0
96	Balod	Dondi	Pusawad	2018-19	0	0	0	0	0
97	Balod	Dondi	Pusawad	2019-20	0	0	0	0	0
98	Balod	Dondi	Pusawad	2020-21	3	3	1	1	1
99	Balod	Dondi	Pusawad	2021-22	0	0	0	0	0
100	Balod	Dondi	Pusawad	2022-23	0	0	0	0	0
101	Balod	Gurur	Armarikala	2018-19	0	0	0	0	0
102	Balod	Gurur	Armarikala	2019-20	0	0	0	0	0
103	Balod	Gurur	Armarikala	2020-21	0	0	0	0	0
104	Balod	Gurur	Armarikala	2021-22	0	0	0	0	0
105	Balod	Gurur	Armarikala	2022-23	0	0	0	0	0
106	Balod	Gurur	Baasin	2018-19	0	0	0	0	0
107	Balod	Gurur	Baasin	2019-20	0	0	0	0	0
108	Balod	Gurur	Baasin	2020-21	0	0	0	0	0
109	Balod	Gurur	Baasin	2021-22	0	0	0	0	0
110	Balod	Gurur	Baasin	2022-23	0	0	0	0	0
111	Balod	Gurur	Balodgahan	2018-19	0	0	0	0	0
112	Balod	Gurur	Balodgahan	2019-20	0	0	0	0	0
113	Balod	Gurur	Balodgahan	2020-21	0	0	0	0	0
114	Balod	Gurur	Balodgahan	2021-22	0	0	0	0	0
115	Balod	Gurur	Balodgahan	2022-23	0	0	0	0	0
116	Balod	Gurur	Sarbada	2018-19	0	0	0	0	0
117	Balod	Gurur	Sarbada	2019-20	0	0	0	0	0

118	Balod	Gurur	Sarbada	2020-21	0	0	0	0	0
119	Balod	Gurur	Sarbada	2021-22	0	0	0	0	0
120	Balod	Gurur	Sarbada	2022-23	0	0	0	0	0
121	Balod	Gurur	Usarwara	2018-19	0	0	0	0	0
122	Balod	Gurur	Usarwara	2019-20	0	0	0	0	0
123	Balod	Gurur	Usarwara	2020-21	0	0	0	0	0
124	Balod	Gurur	Usarwara	2021-22	0	0	0	0	0
125	Balod	Gurur	Usarwara	2022-23	0	0	0	0	0
126	Mahasamund	Saraipali	Mundha	2018-19	0	0	0	0	0
127	Mahasamund	Saraipali	Mundha	2019-20	0	0	0	0	0
128	Mahasamund	Saraipali	Mundha	2020-21	0	0	0	0	0
129	Mahasamund	Saraipali	Mundha	2021-22	0	0	0	0	0
130	Mahasamund	Saraipali	Mundha	2022-23	0	0	0	0	0
131	Mahasamund	Saraipali	Dumarpali	2018-19	0	0	0	0	0
132	Mahasamund	Saraipali	Dumarpali	2019-20	0	0	0	0	0
133	Mahasamund	Saraipali	Dumarpali	2020-21	0	0	0	0	0
134	Mahasamund	Saraipali	Dumarpali	2021-22	0	0	0	0	0
135	Mahasamund	Saraipali	Dumarpali	2022-23	0	0	0	0	0
136	Mahasamund	Saraipali	Bhagatsaraipali	2018-19	0	0	0	0	0
137	Mahasamund	Saraipali	Bhagatsaraipali	2019-20	0	0	0	0	0
138	Mahasamund	Saraipali	Bhagatsaraipali	2020-21	0	0	0	0	0
139	Mahasamund	Saraipali	Bhagatsaraipali	2021-22	0	0	0	0	0
140	Mahasamund	Saraipali	Bhagatsaraipali	2022-23	0	0	0	0	0
141	Mahasamund	Saraipali	Bodesara	2018-19	0	0	0	0	0
142	Mahasamund	Saraipali	Bodesara	2019-20	0	0	0	0	0

143	Mahasamund	Saraipali	Bodesara	2020-21	0	0	0	0	0
144	Mahasamund	Saraipali	Bodesara	2021-22	0	0	0	0	0
145	Mahasamund	Saraipali	Bodesara	2022-23	0	0	0	0	0
146	Mahasamund	Saraipali	Darrabhata	2018-19	0	0	0	0	0
147	Mahasamund	Saraipali	Darrabhata	2019-20	0	0	0	0	0
148	Mahasamund	Saraipali	Darrabhata	2020-21	0	0	0	0	0
149	Mahasamund	Saraipali	Darrabhata	2021-22	0	0	0	0	0
150	Mahasamund	Saraipali	Darrabhata	2022-23	0	0	0	0	0
151	Mahasamund	Pithora	Bagarpali	2018-19	0	0	0	0	0
152	Mahasamund	Pithora	Bagarpali	2019-20	0	0	0	0	0
153	Mahasamund	Pithora	Bagarpali	2020-21	0	0	0	0	0
154	Mahasamund	Pithora	Bagarpali	2021-22	0	0	0	0	0
155	Mahasamund	Pithora	Bagarpali	2022-23	0	0	0	0	0
156	Mahasamund	Pithora	Laaripur	2018-19	0	0	0	0	0
157	Mahasamund	Pithora	Laaripur	2019-20	0	0	0	0	0
158	Mahasamund	Pithora	Laaripur	2020-21	0	0	0	0	0
159	Mahasamund	Pithora	Laaripur	2021-22	0	0	0	0	0
160	Mahasamund	Pithora	Laaripur	2022-23	0	0	0	0	0
161	Mahasamund	Pithora	Chikhli	2018-19	0	0	0	0	0
162	Mahasamund	Pithora	Chikhli	2019-20	0	0	0	0	0
163	Mahasamund	Pithora	Chikhli	2020-21	0	0	0	0	0
164	Mahasamund	Pithora	Chikhli	2021-22	0	0	0	0	0
165	Mahasamund	Pithora	Chikhli	2022-23	0	0	0	0	0
166	Mahasamund	Pithora	Bhurkoni	2018-19	0	0	0	0	0
167	Mahasamund	Pithora	Bhurkoni	2019-20	0	0	0	0	0

168	Mahasamund	Pithora	Bhurkoni	2020-21	0	0	0	0	0
169	Mahasamund	Pithora	Bhurkoni	2021-22	0	0	0	0	0
170	Mahasamund	Pithora	Bhurkoni	2022-23	0	0	0	0	0
171	Mahasamund	Pithora	Devsaral	2018-19	0	0	0	0	0
172	Mahasamund	Pithora	Devsaral	2019-20	0	0	0	0	0
173	Mahasamund	Pithora	Devsaral	2020-21	0	0	0	0	0
174	Mahasamund	Pithora	Devsaral	2021-22	0	0	0	0	0
175	Mahasamund	Pithora	Devsaral	2022-23	0	0	0	0	0
176	Dhamtari	Kurud	Raakhi	2018-19	0	0	0	0	0
177	Dhamtari	Kurud	Raakhi	2019-20	0	0	0	0	0
178	Dhamtari	Kurud	Raakhi	2020-21	0	0	0	0	0
179	Dhamtari	Kurud	Raakhi	2021-22	0	0	0	0	0
180	Dhamtari	Kurud	Raakhi	2022-23	0	0	0	0	0
181	Dhamtari	Kurud	Kolyari	2018-19	0	0	0	0	0
182	Dhamtari	Kurud	Kolyari	2019-20	0	0	0	0	0
183	Dhamtari	Kurud	Kolyari	2020-21	0	0	0	0	0
184	Dhamtari	Kurud	Kolyari	2021-22	0	0	0	0	0
185	Dhamtari	Kurud	Kolyari	2022-23	0	0	0	0	0
186	Dhamtari	Kurud	Kanharpuri	2018-19	0	0	0	0	0
187	Dhamtari	Kurud	Kanharpuri	2019-20	0	0	0	0	0
188	Dhamtari	Kurud	Kanharpuri	2020-21	0	0	0	0	0
189	Dhamtari	Kurud	Kanharpuri	2021-22	0	0	0	0	0
190	Dhamtari	Kurud	Kanharpuri	2022-23	0	0	0	0	0
191	Dhamtari	Kurud	Joratarai	2018-19	0	0	0	0	0
192	Dhamtari	Kurud	Joratarai	2019-20	0	0	0	0	0

193	Dhamtari	Kurud	Joratarai	2020-21	0	0	0	0	0
194	Dhamtari	Kurud	Joratarai	2021-22	0	0	0	0	0
195	Dhamtari	Kurud	Joratarai	2022-23	0	0	0	0	0
196	Dhamtari	Kurud	Silauti	2018-19	0	0	0	0	0
197	Dhamtari	Kurud	Silauti	2019-20	0	0	0	0	0
198	Dhamtari	Kurud	Silauti	2020-21	0	0	0	0	0
199	Dhamtari	Kurud	Silauti	2021-22	0	0	0	0	0
200	Dhamtari	Kurud	Silauti	2022-23	0	0	0	0	0
201	Dhamtari	Magarlod	Kekrakholi	2018-19	0	0	0	0	0
202	Dhamtari	Magarlod	Kekrakholi	2019-20	0	0	0	0	0
203	Dhamtari	Magarlod	Kekrakholi	2020-21	0	0	0	0	0
204	Dhamtari	Magarlod	Kekrakholi	2021-22	0	0	0	0	0
205	Dhamtari	Magarlod	Kekrakholi	2022-23	0	0	0	0	0
206	Dhamtari	Magarlod	Bhothidih	2018-19	0	0	0	0	0
207	Dhamtari	Magarlod	Bhothidih	2019-20	0	0	0	0	0
208	Dhamtari	Magarlod	Bhothidih	2020-21	0	0	0	0	0
209	Dhamtari	Magarlod	Bhothidih	2021-22	0	0	0	0	0
210	Dhamtari	Magarlod	Bhothidih	2022-23	0	0	0	0	0
211	Dhamtari	Magarlod	Khairjhitti	2018-19	0	0	0	0	0
212	Dhamtari	Magarlod	Khairjhitti	2019-20	0	0	0	0	0
213	Dhamtari	Magarlod	Khairjhitti	2020-21	0	0	0	0	0
214	Dhamtari	Magarlod	Khairjhitti	2021-22	0	0	0	0	0
215	Dhamtari	Magarlod	Khairjhitti	2022-23	0	0	0	0	0
216	Korea	Baikunthpur	Pipra	2018-19	0	0	0	0	0
217	Korea	Baikunthpur	Pipra	2019-20	0	0	0	0	0

218	Korea	Baikunthpur	Pipra	2020-21	0	0	0	0	0
219	Korea	Baikunthpur	Pipra	2021-22	12	12	12	12	12
220	Korea	Baikunthpur	Pipra	2022-23	12	12	12	12	12
221	Korea	Baikunthpur	Patna	2018-19	0	0	0	0	0
222	Korea	Baikunthpur	Patna	2019-20	0	0	0	0	0
223	Korea	Baikunthpur	Patna	2020-21	0	0	0	0	0
224	Korea	Baikunthpur	Patna	2021-22	0	0	0	0	0
225	Korea	Baikunthpur	Patna	2022-23	0	0	0	0	0
226	Korea	Baikunthpur	Karji	2018-19	0	0	0	0	0
227	Korea	Baikunthpur	Karji	2019-20	0	0	0	0	0
228	Korea	Baikunthpur	Karji	2020-21	0	0	0	0	0
229	Korea	Baikunthpur	Karji	2021-22	0	0	0	0	0
230	Korea	Baikunthpur	Karji	2022-23	0	0	0	0	0
231	Korea	Baikunthpur	Murma	2018-19	0	0	0	0	0
232	Korea	Baikunthpur	Murma	2019-20	0	0	0	0	0
233	Korea	Baikunthpur	Murma	2020-21	0	0	0	0	0
234	Korea	Baikunthpur	Murma	2021-22	0	0	0	0	0
235	Korea	Baikunthpur	Murma	2022-23	0	0	0	0	0
236	Korea	Baikunthpur	Aani	2018-19	0	0	0	0	0
237	Korea	Baikunthpur	Aani	2019-20	0	0	0	0	0
238	Korea	Baikunthpur	Aani	2020-21	0	0	0	0	0
239	Korea	Baikunthpur	Aani	2021-22	0	0	0	0	0
240	Korea	Baikunthpur	Aani	2022-23	1	1	1	1	1
241	Korea	Khadgawan	Pondi	2018-19	0	0	0	0	0
242	Korea	Khadgawan	Pondi	2019-20	0	0	0	0	0

243	Korea	Khadgawan	Pondi	2020-21	0	0	0	0	0
244	Korea	Khadgawan	Pondi	2021-22	0	0	0	0	0
245	Korea	Khadgawan	Pondi	2022-23	0	0	0	0	0
246	Korea	Khadgawan	Funga	2018-19	0	0	0	0	0
247	Korea	Khadgawan	Funga	2019-20	0	0	0	0	0
248	Korea	Khadgawan	Funga	2020-21	0	0	0	0	0
249	Korea	Khadgawan	Funga	2021-22	0	0	0	0	0
250	Korea	Khadgawan	Funga	2022-23	0	0	0	0	0
251	Korea	Khadgawan	Thaggaw	2018-19	0	0	0	0	0
252	Korea	Khadgawan	Thaggaw	2019-20	0	0	0	0	0
253	Korea	Khadgawan	Thaggaw	2020-21	0	0	0	0	0
254	Korea	Khadgawan	Thaggaw	2021-22	0	0	0	0	0
255	Korea	Khadgawan	Thaggaw	2022-23	0	0	0	0	0
256	Korea	Khadgawan	Katkona	2018-19	0	0	0	0	0
257	Korea	Khadgawan	Katkona	2019-20	0	0	0	0	0
258	Korea	Khadgawan	Katkona	2020-21	0	0	0	0	0
259	Korea	Khadgawan	Katkona	2021-22	0	0	0	0	0
260	Korea	Khadgawan	Katkona	2022-23	0	0	0	0	0
261	Korea	Khadgawan	Jilibandh	2018-19	0	0	0	0	0
262	Korea	Khadgawan	Jilibandh	2019-20	0	0	0	0	0
263	Korea	Khadgawan	Jilibandh	2020-21	0	0	0	0	0
264	Korea	Khadgawan	Jilibandh	2021-22	0	0	0	0	0
265	Korea	Khadgawan	Jilibandh	2022-23	0	0	0	0	0
266	Kondagaon	Makdi	Binjoli	2018-19	0	0	0	0	0
267	Kondagaon	Makdi	Binjoli	2019-20	0	0	0	0	0

268	Kondagaon	Makdi	Binjoli	2020-21	0	0	0	0	0
269	Kondagaon	Makdi	Binjoli	2021-22	0	0	0	0	0
270	Kondagaon	Makdi	Binjoli	2022-23	0	0	0	0	0
271	Kondagaon	Makdi	Torandi	2018-19	0	0	0	0	0
272	Kondagaon	Makdi	Torandi	2019-20	0	0	0	0	0
273	Kondagaon	Makdi	Torandi	2020-21	0	0	0	0	0
274	Kondagaon	Makdi	Torandi	2021-22	0	0	0	0	0
275	Kondagaon	Makdi	Torandi	2022-23	0	0	0	0	0
276	Kondagaon	Makdi	Chhote Salna	2018-19	0	0	0	0	0
277	Kondagaon	Makdi	Chhote Salna	2019-20	0	0	0	0	0
278	Kondagaon	Makdi	Chhote Salna	2020-21	0	0	0	0	0
279	Kondagaon	Makdi	Chhote Salna	2021-22	0	0	0	0	0
280	Kondagaon	Makdi	Chhote Salna	2022-23	0	0	0	0	0
281	Kondagaon	Makdi	Sodma	2018-19	0	0	0	0	0
282	Kondagaon	Makdi	Sodma	2019-20	0	0	0	0	0
283	Kondagaon	Makdi	Sodma	2020-21	0	0	0	0	0
284	Kondagaon	Makdi	Sodma	2021-22	0	0	0	0	0
285	Kondagaon	Makdi	Sodma	2022-23	0	0	0	0	0
286	Kondagaon	Makdi	Karmari	2018-19	0	0	0	0	0
287	Kondagaon	Makdi	Karmari	2019-20	0	0	0	0	0
288	Kondagaon	Makdi	Karmari	2020-21	0	0	0	0	0
289	Kondagaon	Makdi	Karmari	2021-22	0	0	0	0	0
290	Kondagaon	Makdi	Karmari	2022-23	0	0	0	0	0
291	Bilaspur	Kota	Ramdei	2018-19	0	0	0	0	0
292	Bilaspur	Kota	Ramdei	2019-20	0	0	0	0	0

293	Bilaspur	Kota	Ramdei	2020-21	0	0	0	0	0
294	Bilaspur	Kota	Ramdei	2021-22	0	0	0	0	0
295	Bilaspur	Kota	Ramdei	2022-23	0	0	0	0	0
296	Bilaspur	Kota	Tendubhata	2018-19	0	0	0	0	0
297	Bilaspur	Kota	Tendubhata	2019-20	0	0	0	0	0
298	Bilaspur	Kota	Tendubhata	2020-21	0	0	0	0	0
299	Bilaspur	Kota	Tendubhata	2021-22	0	0	0	0	0
300	Bilaspur	Kota	Tendubhata	2022-23	0	0	0	0	0
301	Bilaspur	Kota	Khurdur	2018-19	0	0	0	0	0
302	Bilaspur	Kota	Khurdur	2019-20	0	0	0	0	0
303	Bilaspur	Kota	Khurdur	2020-21	0	0	0	0	0
304	Bilaspur	Kota	Khurdur	2021-22	0	0	0	0	0
305	Bilaspur	Kota	Khurdur	2022-23	0	0	0	0	0
306	Bilaspur	Kota	Tuluf	2018-19	0	0	0	0	0
307	Bilaspur	Kota	Tuluf	2019-20	0	0	0	0	0
308	Bilaspur	Kota	Tuluf	2020-21	0	0	0	0	0
309	Bilaspur	Kota	Tuluf	2021-22	0	0	0	0	0
310	Bilaspur	Kota	Tuluf	2022-23	0	0	0	0	0
311	Bilaspur	Kota	Banabel	2018-19	0	0	0	0	0
312	Bilaspur	Kota	Banabel	2019-20	0	0	0	0	0
313	Bilaspur	Kota	Banabel	2020-21	0	0	0	0	0
314	Bilaspur	Kota	Banabel	2021-22	0	0	0	0	0
315	Bilaspur	Kota	Banabel	2022-23	0	0	0	0	0
316	Bilaspur	Bilha	Sevti	2018-19	0	0	0	0	0
317	Bilaspur	Bilha	Sevti	2019-20	0	0	0	0	0

318	Bilaspur	Bilha	Sevti	2020-21	0	0	0	0	0
319	Bilaspur	Bilha	Sevti	2021-22	0	0	0	0	0
320	Bilaspur	Bilha	Sevti	2022-23	0	0	0	0	0
321	Bilaspur	Bilha	Udgan	2018-19	0	0	0	0	0
322	Bilaspur	Bilha	Udgan	2019-20	0	0	0	0	0
323	Bilaspur	Bilha	Udgan	2020-21	0	0	0	0	0
324	Bilaspur	Bilha	Udgan	2021-22	0	0	0	0	0
325	Bilaspur	Bilha	Udgan	2022-23	0	0	0	0	0
326	Bilaspur	Bilha	Pendridih	2018-19	0	0	0	0	0
327	Bilaspur	Bilha	Pendridih	2019-20	0	0	0	0	0
328	Bilaspur	Bilha	Pendridih	2020-21	0	0	0	0	0
329	Bilaspur	Bilha	Pendridih	2021-22	0	0	0	0	0
330	Bilaspur	Bilha	Pendridih	2022-23	0	0	0	0	0
331	Bilaspur	Bilha	Murkuta	2018-19	0	0	0	0	0
332	Bilaspur	Bilha	Murkuta	2019-20	0	0	0	0	0
333	Bilaspur	Bilha	Murkuta	2020-21	0	0	0	0	0
334	Bilaspur	Bilha	Murkuta	2021-22	0	0	0	0	0
335	Bilaspur	Bilha	Murkuta	2022-23	0	0	0	0	0
336	Bilaspur	Bilha	Pireya	2018-19	0	0	0	0	0
337	Bilaspur	Bilha	Pireya	2019-20	0	0	0	0	0
338	Bilaspur	Bilha	Pireya	2020-21	0	0	0	0	0
339	Bilaspur	Bilha	Pireya	2021-22	0	0	0	0	0
340	Bilaspur	Bilha	Pireya	2022-23	0	0	0	0	0
341	Bemetara	Bemetara	Munarbod	2018-19	0	0	0	0	0
342	Bemetara	Bemetara	Munarbod	2019-20	0	0	0	0	0

343	Bemetara	Bemetara	Munarbod	2020-21	0	0	0	0	0
344	Bemetara	Bemetara	Munarbod	2021-22	0	0	0	0	0
345	Bemetara	Bemetara	Munarbod	2022-23	0	0	0	0	0
346	Bemetara	Bemetara	Rampur	2018-19	0	0	0	0	0
347	Bemetara	Bemetara	Rampur	2019-20	0	0	0	0	0
348	Bemetara	Bemetara	Rampur	2020-21	0	0	0	0	0
349	Bemetara	Bemetara	Rampur	2021-22	0	0	0	0	0
350	Bemetara	Bemetara	Rampur	2022-23	0	0	0	0	0
351	Bemetara	Bemetara	Babaghatoli	2018-19	0	0	0	0	0
352	Bemetara	Bemetara	Babaghatoli	2019-20	0	0	0	0	0
353	Bemetara	Bemetara	Babaghatoli	2020-21	0	0	0	0	0
354	Bemetara	Bemetara	Babaghatoli	2021-22	0	0	0	0	0
355	Bemetara	Bemetara	Babaghatoli	2022-23	0	0	0	0	0
356	Bemetara	Bemetara	Ninwa	2018-19	0	0	0	0	0
357	Bemetara	Bemetara	Ninwa	2019-20	0	0	0	0	0
358	Bemetara	Bemetara	Ninwa	2020-21	0	0	0	0	0
359	Bemetara	Bemetara	Ninwa	2021-22	0	0	0	0	0
360	Bemetara	Bemetara	Ninwa	2022-23	0	0	0	0	0
361	Bemetara	Bemetara	Gangpur	2018-19	0	0	0	0	0
362	Bemetara	Bemetara	Gangpur	2019-20	0	0	0	0	0
363	Bemetara	Bemetara	Gangpur	2020-21	0	0	0	0	0
364	Bemetara	Bemetara	Gangpur	2021-22	0	0	0	0	0
365	Bemetara	Bemetara	Gangpur	2022-23	0	0	0	0	0
366	Bemetara	Saja	Khurusbod	2018-19	0	0	0	0	0
367	Bemetara	Saja	Khurusbod	2019-20	0	0	0	0	0

368	Bemetara	Saja	Khurusbod	2020-21	0	0	0	0	0
369	Bemetara	Saja	Khurusbod	2021-22	0	0	0	0	0
370	Bemetara	Saja	Khurusbod	2022-23	0	0	0	0	0
371	Bemetara	Saja	Patora	2018-19	0	0	0	0	0
372	Bemetara	Saja	Patora	2019-20	0	0	0	0	0
373	Bemetara	Saja	Patora	2020-21	0	0	0	0	0
374	Bemetara	Saja	Patora	2021-22	0	0	0	0	0
375	Bemetara	Saja	Patora	2022-23	0	0	0	0	0
376	Bemetara	Saja	Pathrikhurd	2018-19	0	0	0	0	0
377	Bemetara	Saja	Pathrikhurd	2019-20	0	0	0	0	0
378	Bemetara	Saja	Pathrikhurd	2020-21	0	0	0	0	0
379	Bemetara	Saja	Pathrikhurd	2021-22	0	0	0	0	0
380	Bemetara	Saja	Pathrikhurd	2022-23	0	0	0	0	0
381	Bemetara	Saja	Bija	2018-19	0	0	0	0	0
382	Bemetara	Saja	Bija	2019-20	0	0	0	0	0
383	Bemetara	Saja	Bija	2020-21	0	0	0	0	0
384	Bemetara	Saja	Bija	2021-22	0	0	0	0	0
385	Bemetara	Saja	Bija	2022-23	0	0	0	0	0
386	Bemetara	Saja	Kanchri	2018-19	0	0	0	0	0
387	Bemetara	Saja	Kanchri	2019-20	0	0	0	0	0
388	Bemetara	Saja	Kanchri	2020-21	0	0	0	0	0
389	Bemetara	Saja	Kanchri	2021-22	0	0	0	0	0
390	Bemetara	Saja	Kanchri	2022-23	0	0	0	0	0
391	Kondagaon	Kondagaon	Ranapal	2018-19	0	0	0	0	0
392	Kondagaon	Kondagaon	Ranapal	2019-20	0	0	0	0	0

393	Kondagaon	Kondagaon	Ranapal	2020-21	0	0	0	0	0
394	Kondagaon	Kondagaon	Ranapal	2021-22	0	0	0	0	0
395	Kondagaon	Kondagaon	Ranapal	2022-23	0	0	0	0	0
396	Kondagaon	Kondagaon	Chichdongri	2018-19	0	0	0	0	0
397	Kondagaon	Kondagaon	Chichdongri	2019-20	0	0	0	0	0
398	Kondagaon	Kondagaon	Chichdongri	2020-21	0	0	0	0	0
399	Kondagaon	Kondagaon	Chichdongri	2021-22	0	0	0	0	0
400	Kondagaon	Kondagaon	Chichdongri	2022-23	0	0	0	0	0
401	Kondagaon	Kondagaon	Newta	2018-19	0	0	0	0	0
402	Kondagaon	Kondagaon	Newta	2019-20	0	0	0	0	0
403	Kondagaon	Kondagaon	Newta	2020-21	0	0	0	0	0
404	Kondagaon	Kondagaon	Newta	2021-22	0	0	0	0	0
405	Kondagaon	Kondagaon	Newta	2022-23	0	0	0	0	0
406	Kondagaon	Kondagaon	Masora	2018-19	0	0	0	0	0
407	Kondagaon	Kondagaon	Masora	2019-20	0	0	0	0	0
408	Kondagaon	Kondagaon	Masora	2020-21	0	0	0	0	0
409	Kondagaon	Kondagaon	Masora	2021-22	0	0	0	0	0
410	Kondagaon	Kondagaon	Masora	2022-23	0	0	0	0	0
411	Kondagaon	Kondagaon	Betbeda	2018-19	0	0	0	0	0
412	Kondagaon	Kondagaon	Betbeda	2019-20	0	0	0	0	0
413	Kondagaon	Kondagaon	Betbeda	2020-21	0	0	0	0	0
414	Kondagaon	Kondagaon	Betbeda	2021-22	0	0	0	0	0
415	Kondagaon	Kondagaon	Betbeda	2022-23	0	0	0	0	0
Total					**33**	**29**	**27**	**27**	**27**

(Source: Test-checked GPs)

Appendix-2.8

(Referred to in paragraph 2.16.4)

Statement showing the details of Standing Committees constituted and meetings conducted in selected JPs/ZPs

Sl. No.	Name of PRI Units	Name of committee constituted	Meeting held					Total Meeting held	No. of Committees constituted
			2018-19	2019-20	2020-21	2021-22	2022-23		
1	**JP Antagarh**	General Administration Committee	0	0	0	0	0	0	6
		Agriculture Committee	0	0	0	0	0	0	
		Education Committee	0	0	0	0	0	0	
		Communication and Works Committee	0	0	0	0	0	0	
		Cooperation and Industries Committee	0	0	0	0	0	0	
		Health and Women Child Development Committee	0	0	0	0	0	0	
Total			**0**	**0**	**0**	**0**	**0**	**0**	
2	**JP Baikunthpur**	General Administration Committee	0	0	0	0	9	9	6
		Agriculture Committee	0	0	0	0	0	0	
		Education Committee	0	0	0	0	0	0	
		Communication and Works Committee	0	0	0	0	0	0	
		Cooperation and Industries Committee	0	0	0	0	0	0	
		Health and Women Child Development Committee	0	0	0	0	0	0	
Total			**0**	**0**	**0**	**0**	**9**	**9**	
3	**JP Bemetara**	General Administration Committee	6	5	2	4	5	22	6
		Agriculture Committee	0	0	0	0	0	0	

		Education Committee	0	0	0	0	0	0	
		Communication and Works Committee	0	0	0	0	0	0	
		Cooperation and Industries Committee	0	0	0	0	0	0	
		Health and Women Child Development Committee	0	0	0	0	0	0	
Total			**0**	**5**	**2**	**4**	**5**	**16**	
4	**JP Bhanupratappur**	General Administration Committee	0	0	5	0	2	7	8
		Agriculture Committee	0	0	0	0	0	0	
		Education Committee	0	0	0	0	0	0	
		Communication and Works Committee	0	0	0	0	0	0	
		Cooperation and Industries Committee	0	0	0	0	0	0	
		Health and Women Child Development Committee	0	0	0	0	0	0	
		Forest and Environment Standing Committee	0	0	0	0	0	0	
		Cleanliness and Gauthan Committee	0	0	0	0	0	0	
Total			**0**	**0**	**5**	**0**	**2**	**7**	
5	**JP Bilha**	General Administration Committee	4	3	3	5	3	18	9
		Agriculture Committee	3	3	4	2	2	14	
		Education Committee	0	0	0	0	0	0	
		Communication and Works Committee	0	0	0	0	0	0	
		Cooperation and Industries Committee	0	0	0	0	0	0	

		Health and Women Child Development Committee	0	0	0	0	0	0	
		Forest and Environment Standing Committee	0	0	0	0	0	0	
		Mineral Management Committee	0	0	0	0	0	0	
		Disable People Welfare Standing Committee	0	0	0	0	0	0	
Total			**7**	**6**	**7**	**7**	**5**	**32**	
6	**JP Dondi**	General Administration Committee	0	0	4	2	2	8	6
		Agriculture Committee	0	0	0	0	0	0	
		Education Committee	0	0	0	0	0	0	
		Communication and Works Committee	0	0	0	0	0	0	
		Cooperation and Industries Committee	0	0	0	0	0	0	
		Health and Women Child Development Committee	0	0	0	0	0	0	
Total			**0**	**0**	**4**	**2**	**2**	**8**	
7	**JP Gurur**	General Administration Committee	3	2	3	0	1	9	6
		Agriculture Committee	0	1	4	3	4	12	
		Education Committee	0	0	6	3	5	14	
		Communication and Works Committee	0	0	3	1	1	5	
		Cooperation and Industries Committee	0	0	0	0	0	0	
		Health and Women Child Development Committee	1	3	1	2	2	9	
Total			**4**	**6**	**17**	**9**	**13**	**49**	
8	**JP Khadgawan**	General Administration Committee	0	0	0	0	5	5	5

		Agriculture Committee	0	0	0	0	1	1	
		Education Committee	0	0	0	0	0	0	
		Communication and Works Committee	0	0	0	0	0	0	
		Cooperation and Industries Committee	0	0	0	0	2	2	
Total			**0**	**0**	**0**	**0**	**8**	**8**	
9	**JP Kondagaon**	General Administration Committee	1	3	1	1	1	7	5
		Agriculture Committee	0	0	0	0	0	0	
		Education Committee	0	0	0	0	0	0	
		Communication and Works Committee	0	0	0	0	0	0	
		Cooperation and Industries Committee	0	0	0	0	0	0	
Total			**1**	**3**	**1**	**1**	**1**	**7**	
10	**JP Kurud**	General Administration Committee	0	0	0	0	0	0	8
		Agriculture Committee	0	0	0	0	0	0	
		Education Committee	0	0	0	0	0	0	
		Communication and Works Committee	0	0	0	0	0	0	
		Cooperation and Industries Committee	0	0	0	0	0	0	
		Health and Women Child Development Committee	0	0	0	0	0	0	
		Forest Committee	0	0	0	0	0	0	
		Cleanliness and Gauthan Committee	0	0	0	0	0	0	
Total			**0**	**0**	**0**	**0**	**0**	**0**	

11	**JP Magarlod**	General Administration Committee	0	2	4	7	5	18	5
		Agriculture Committee	2	1	2	3	3	11	
		Education Committee	1	2	3	2	2	10	
		Communication and Works Committee	0	1	2	3	1	7	
		Cooperation and Industries Committee	0	0	0	1	0	1	
Total			**3**	**6**	**11**	**16**	**11**	**47**	
12	**JP Makdi**	General Administration Committee	0	0	0	0	4	4	5
		Agriculture Committee	0	0	0	0	3	3	
		Education Committee	0	0	0	0	1	1	
		Communication and Works Committee	0	0	0	0	0	0	
		Cooperation and Industries Committee	0	0	0	0	0	0	
Total			**0**	**0**	**0**	**0**	**8**	**8**	
13	**JP Pithora**	General Administration Committee	2	1	0	1	0	4	5
		Agriculture Committee	2	3	0	1	1	7	
		Education Committee	0	0	0	0	2	2	
		Communication and Works Committee	0	0	0	0	0	0	
		Cooperation and Industries Committee	0	0	0	0	0	0	
Total			**4**	**4**	**0**	**2**	**3**	**13**	
14	**JP Saja**	General Administration Committee	0	0	0	0	8	8	8
		Agriculture Committee	0	0	0	0	8	8	
		Education Committee	0	0	0	0	6	6	

		Communication and Works Committee	0	0	0	0	7	7	
		Cooperation and Industries Committee	0	0	0	0	6	6	
		Cleanliness and Gauthan Committee	0	0	0	0	5	5	
		Animal Husbandry Committee	0	0	0	0	5	5	
		Forest Committee	0	0	0	0	4	4	
Total			**0**	**0**	**0**	**0**	**49**	**49**	
15	**JP Saraipali**	General Administration Committee	6	2	3	6	2	19	5
		Agriculture Committee	3	2	4	3	4	16	
		Education Committee	5	2	2	2	2	13	
		Communication and Works Committee	0	0	0	0	0	0	
		Cooperation and Industries Committee	0	0	0	0	0	0	
Total			**14**	**6**	**9**	**11**	**8**	**48**	
16	**JP Narharpur**	General Administration Committee	0	0	2	1	1	4	7
		Agriculture Committee	0	0	0	0	0	0	
		Education Committee	0	0	0	0	0	0	
		Communication and Works Committee	0	0	0	0	0	0	
		Cooperation and Industries Committee	0	0	0	0	0	0	
		Health and Women Child Development Committee	0	0	0	0	0	0	
		Forest Committee	0	0	0	0	0	0	
Total			**0**	**0**	**2**	**1**	**1**	**4**	

17	**JP Kota**	General Administration Committee	10	12	8	7	10	47	6
		Agriculture Committee	5	8	6	9	9	37	
		Education Committee	6	7	5	8	8	34	
		Communication and Works Committee	5	9	7	11	10	42	
		Cooperation and Industries Committee	3	2	0	2	2	9	
		Health and Women Child Development Committee	3	4	5	4	6	22	
Total			**32**	**42**	**31**	**41**	**45**	**191**	
18	**ZP Balod**	General Administration Committee	0	0	0	0	0	0	6
		Agriculture Committee	0	0	0	0	0	0	
		Education Committee	0	0	0	0	0	0	
		Communication and Works Committee	0	0	0	0	0	0	
		Cooperation and Industries Committee	0	0	0	0	0	0	
		Health and Women Child Development Committee	0	0	0	0	0	0	
Total			**0**	**0**	**0**	**0**	**0**	**0**	
19	**ZP Dhamtari**	General Administration Committee	5	7	4	4	5	25	8
		Agriculture Committee	4	3	2	2	4	15	
		Education Committee	1	1	1	1	0	4	
		Communication and Works Committee	3	0	2	2	3	10	
		Cooperation and Industries Committee	0	0	3	3	2	8	
		Health and Women Child Development Committee	0	0	3	3	3	9	

		Forest Committee	2	3	3	3	0	11	
		Mineral Management Committee	0	0	0	0		0	
Total			**15**	**14**	**18**	**18**	**17**	**82**	
20	**ZP Kanker**	General Administration Committee	2	2	3	3	2	12	8
		Agriculture Committee	4	2	3	4	4	17	
		Education Committee	0	0	0	0	0	0	
		Communication and Works Committee	3	0	1	1	0	5	
		Cooperation and Industries Committee	0	0	1	1	0	2	
		Health and Women Child Development Committee	0	0	0	0	0	0	
		Forest Committee	0	0	0	0	0	0	
		Cleanliness Committee	0	0	0	0	2	2	
Total			**9**	**4**	**8**	**9**	**8**	**38**	
21	**ZP Kondagaon**	General Administration Committee	0	2	1	0	0	3	5
		Agriculture Committee	3	1	1	1	1	7	
		Education Committee	0	0	0	0	0	0	
		Communication and Works Committee	0	0	1	0	0	1	
		Cooperation and Industries Committee	0	0	0	0	1	1	
Total			**3**	**3**	**3**	**1**	**2**	**12**	
22	**ZP Korea**	General Administration Committee	0	0	0	0	0	0	8
		Agriculture Committee	0	0	0	0	0	0	
		Education Committee	0	0	0	0	0	0	
		Communication and Works Committee	0	0	0	0	0	0	

		Cooperation and Industries Committee	0	0	0	0	0	0	
		Health and Women Child Development Committee	0	0	0	0	0	0	
		Cleanliness and Health Committee	0	0	0	0	0	0	
		Forest Committee	0	0	0	0	0	0	
Total			**0**	**0**	**0**	**0**	**0**	**0**	
23	**ZP Mahasamund**	General Administration Committee	3	3	4	5	3	18	6
		Agriculture Committee	2	1	1	0	0	4	
		Education Committee	0	0	0	0	1	1	
		Communication and Works Committee	0	0	2	0	1	3	
		Cooperation and Industries Committee	0	0	1	1	1	3	
		Health and Women Child Development Committee	0	0	1	1	1	3	
Total			**5**	**4**	**9**	**7**	**7**	**32**	
24	**ZP Bemetara**	General Administration Committee	7	4	2	3	2	18	7
		Agriculture Committee	RNM	RNM	RNM	RNM	RNM	0	
		Education Committee	RNM	RNM	RNM	RNM	RNM	0	
		Communication and Works Committee	RNM	RNM	RNM	RNM	RNM	0	
		Cooperation and Industries Committee	RNM	RNM	RNM	RNM	RNM	0	
		Health and Women Child Development Committee	RNM	RNM	RNM	RNM	RNM	0	
		Cleaning Committee	0	0	0	2	1	3	
Total			**7**	**4**	**2**	**5**	**3**	**21**	

25	**ZP Bilaspur**	General Administration Standing Committee	0	0	5	5	6	16	10
		Agriculture Standing Committee	0	0	0	0	0	0	
		Education Standing Committee	0	0	0	0	0	0	
		Communication and Works Committee	0	0	0	0	0	0	
		Cooperation and Industries Standing Committee	0	0	0	0	0	0	
		Health and Women Child Development Standing Committee	0	0	0	0	0	0	
		Cleaning Standing Committee	0	0	0	0	0	0	
		Health and Family Welfare Standing Committee	0	0	0	0	0	0	
		Disable People Welfare Standing Committee	0	0	0	0	0	0	
		Forest and Environment Standing Committee	0	0	0	0	0	0	
Total			**0**	**0**	**5**	**5**	**6**	**16**	

(Source: Test checked ZPs/JPs)

RNM- Records Not Maintained

Glossary of Abbreviations

Glossary of Abbreviation

Abbreviation	Full form
AG	Accountant General
BG	Basic Grant
BPDP	Block Panchayat Development Plan
C&AG	Comptroller and Auditor General
CAA	Constitutional Amendment Act
CEO	Chief Executive Officer
CFC	Central Finance Commission
CGMA	Chhattisgarh Municipalities Act
CGMAM	Chhattisgarh Municipal Accounts Manual
CGMCA	Chhattisgarh Municipal Corporation Act
CGPRA	Chhattisgarh Panchayat Raj Adhiniyam
CMO	Chief Municipal Officer
CSA	Chhattisgarh State Audit
CSAU	Chhattisgarh Social Audit Unit
CSLPPEG	Chhattisgarh State Level Panchayat and Planning Expert Group
CSS	Centrally Sponsored Schemes
DDP	District Development Plan
DLFA	Directorate of Local Fund Audit
DPC	District Planning Committee
DPDP	District Panchayat Development Plan
ER	Elected Representative
GoCG	Government of Chhattisgarh
GoI	Government of India
GoMP	Government of Madhya Pradesh
GP	Gram Panchayat
GPDP	Gram Panchayat Development Plan
GS	Gram Sabha
JP	Janpad Panchayat
LB	Local Bodies
MAS	Model Accounting System

MC	Municipal Corporation
MGNREGA	Mahatma Gandhi National Rural Employment Guarantee Act
MIC	Mayor in Council
MoPR	Ministry of Panchayati Raj
NCBF	National Capacity Building Framework
NMAM	National Municipal Accounts Manual
NP	Nagar Panchayat
NPP	Nagar Palika Parishad
PA	Performance Audit
PAC	Public Accounts Committee
PESA	Panchayats Extension to Scheduled Areas
PG	Performance Grant
PIC	President in Council
PRDD	Panchayat and Rural Development Department
PRI	Panchayati Raj Institutions
SAU	Social Audit Unit
SD	Security Deposit
SEC	State Election Commission
SFC	State Finance Commission
SIPRD	State Institute of Panchayat and Rural Development
SOTR	State Own Tax Revenue
SUDA	State Urban Development Authority
TGS	Technical Guidance and Support
UADD	Urban Administration and Development Department
ULB	Urban Local Bodies
ZP	Zila Panchayat

https://cag.gov.in/ag/chhattisgarh/en